

APPLICATION OF THE BARNES PLAN
TO THE STATE AS A UNIT

by

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INTRODUCTION

No question has been more pertinent to the American public than that of taxation. The support of the public school held an important place in this question because the school not only claimed a portion of the revenue from taxation, but also held the future of our great nation. Engelhardt (2, p. 495) reminds us that, "From the time free schools were established it was generally agreed that the state governments could not avoid the fundamental obligation of sharing with the local school district the cost of the public schools. What proportion of the burden should be assumed by each state has been an issue upon which there has been little agreement. There are too many elements involved to justify any general or arbitrary division of the public school burden." This issue has been debated in the Kansas legislature during the last several sessions. Among the many proposals considered was the Barnes Plan applied to the state as a unit.

There is a method by which the future working of a law may be determined, that is, by research and examination of the results that would have been produced if this law had been in effect at a time in the past when all factors affecting its operation are known.

The work included in this thesis provides an accurate survey of the application of the Barnes Plan to the state as a unit.

NATURE OF THE PROBLEM

The problem of providing free tuition for all young people of Kansas who wish to attend high school has received much consideration as is evidenced by the many laws passed in the course of years. A plan that is uniform has not been placed on the statute books.

Under the present system many plans are in use and the school men of the state are constantly trying to solve the problems that arise as a result of the lack of uniformity. These problems and difficulties have been summarized as follows by Strain (10, p. 6), Assistant Director of the Research Department of the Kansas Legislative Council:

1. Discrimination in the rates and amounts of tuition payments authorized by statute. Some counties pay three dollars a week to all surrounding counties and receive only two dollars a week in return.
2. Competition among high schools for students and for the money they bring to the school in tuition or in distribution of the county high school tax levy.

Intense rivalry has been developed in some communities in providing free transportation. Busses are sent into the territory of neighboring districts as a means of attracting pupils from

outside the proper boundaries of the particular district. In a few instances these practices have developed to a point where they have been characterized as "rackets".

3. Competition with districts in an adjoining state. Districts on the border of the state are faced with competition in the form of free school books and free transportation.
4. Inability to collect tuition payments due because of the refusal of authorities to pay claims in some instances. Certain districts have been forced to resort to law suits to obtain collection of unpaid tuition.
5. Inability to obtain approval to attend other schools in certain cases where application is made for permission to attend elsewhere.
6. Inability to pay tuition on the part of many counties for students attending school outside the county. This is due to the fact that such payments can not be made from the county high school fund, and there is a natural reluctance to authorize such expenditures from the general fund of the county. Consequently, taxpayers contributing to the high school fund may be deprived of any benefits therefrom if their children desire to attend school outside the county.
7. Variations in the relative high school tax burdens on property within districts maintaining high schools and on property outside such districts.
8. Inoperative and obsolete statutory provisions. Such provisions constitute a barrier to popular understanding of the high school situation.

The Legislative Committee has presented several solutions, but each has been so revised that by the time it became a law its original intent was lost.

The secondary schools of Kansas now operate under three major types of taxation laws. These are the statutes relating to tuition counties, to community high school counties, and to "Barnes Law" counties.

For high school pupils residing in a tuition county, but who do not reside in a high school district, a county high school levy is made on all property not lying within any high school district. From this, three dollars per week is paid to the high schools attended by such pupils on the basis of average daily attendance. In community high school counties all territory not included within some other high school district comprises the community high school district. If pupils residing within a community high school district desire to attend another high school, they may do so, provided they secure the permission of the county superintendent. The community high school district pays tuition for such pupils to the high school which they attend at the rate of two dollars per week on the basis of average daily attendance. Of these three plans, the Barnes Law has proved to be most generally satisfactory. According to Rogers (8, p. 3) it was first enacted in 1905, and since that time has been a permissive law which may be adopted by the people of a county if they

desire to do so. To date (1938) forty counties have availed themselves of the provisions of the statute.

Briefly the "Barnes Law" provides that the county commissioners shall levy a tax, within the limits of one-fourth and four and one-half mills, sufficiently large to raise a sum of money equal to \$1,200.00 multiplied by the number of high school teachers employed in the county. This fund is then distributed to the respective high schools by granting to each, first \$1,200.00 and then that fractional part of the remainder which the number of days actually attended by the pupils of the respective high schools is of the total number of days attended in all of the schools of the county. The law does not apply to cities with populations of 15,000 or more people (4, pp. 135-139).

Would it be advisable to place the entire state of Kansas under the provisions of such a law? This means that the state would be treated as a unit and the law would be made to apply to this unit and would be operative through state wide channels. The nature of this problem is to determine the desirability of this type of problem.

PROCEDURE

One of the surest methods of foretelling the results of a piece of legislation is through the determination of what would have happened in times past were this legislation in effect.

In order to secure a year in which all data could be found this study deals with the school year 1935-'36.

Data for this type of work were not complete in the office of the State Superintendent as all schools did not report alike. The available data were gathered from this source. Mr. Ralph Rogers, who completed a study involving a portion of this information, also offered his data for this survey. The Biennial report of the State Superintendent of Public Instruction and the Tax Rate book of the Kansas League of Municipalities were checked to verify valuations and tax rates. A questionnaire concerning any information not available was sent to the superintendents of the schools involved.

Once this was collected and verified the problem became largely statistical.

This study deals mainly with the Barnes Law as now in operation in many Kansas counties today. According to the present school laws (4, p. 139), cities with more than 15,000 inhabitants are exempt from the provisions of the Barnes Law.

It was suggested that it might be advisable to include all cities under the Barnes plan so with this in mind the writer completed that portion of the study necessary to compare the general effect of including those cities of over 15,000 inhabitants. As will be seen the law as now in use in the county plan was used for the detailed study.

Since no records were available providing accurate information in such a way as to be readily usable in connection with this type of study, many sources had to be checked and rechecked to verify that which was needed.

Under the proposed system this information will be accurately kept and reported by each school to the office of the state superintendent of public instruction.

The amount of money to be raised is determined by the number of full time high school teachers or their equivalent.

In the state of Kansas during the year 1935-36 there were no composite records including the first class cities

of less than 15,000 inhabitants. Records (3, p. 9) show Parsons, Atchison, and Fort Scott with populations of 14,368, 13,149 and 10,212, respectively.

The number of teachers in these high schools was determined by the following procedure. Atchison, being organized under the 6-6 plan was listed as having 32 high school teachers (3, p. 17). Since only 4/6 of these can qualify the high school equivalent was 22.

Fort Scott organized under the 6-3-3 plan having in grades 7 to 12 a total of 44 teachers (3, p. 17). Four-sixths of 44 gave an equivalent of 29 teachers.

Parsons had 31 high school teachers in 1935-36.¹

Eight cities of less than 15,000 inhabitants maintained Junior Colleges during the year 1935-36. The number of junior college teachers in these cities was as follows: Arkansas City 6, El Dorado 11, Dodge City 14, Fort Scott 5, Garden City 6.686, Independence 9, Iola 4 and Parsons 13.²

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- 1 From a questionnaire replied to June 28, 1938, by Superintendent Rees H. Hughes.
 - 2 An accurate accounting of these was not kept even in the records of some of the local superintendents. The figures given are the estimates given by the Superintendents who were in office at that time.

This gave a total of 150.686 teachers in the First Class cities and junior colleges in cities included in the proposed plan.

Table 1. Number High School Teachers 1935-36
(Excluding cities of over 15,000 inhabitants)

First Class cities and junior colleges-----	150.686
Tuition and third class cities (6, p. 12-13)	
Male-----	443
Female-----	635
Superintendents-----	267
High School Principals-----	106
Rural High Schools (6, p. 13)-----	1653
Community High Schools (6, p. 13)-----	281
Cities of Second Class (6, p. 12)	
Superintendents-----	76
High School Principals-----	56
High School Teachers (male)-----	404
High School Teachers (female)-----	513
Total	4584.686

The figure of 4584.686 was checked against the numbers reported in the individual reports made to the state office. The total of these records showed 4548.14 teachers or

36.546 less than the above table. This variation was no doubt due to the different methods of reporting the schools of the different type of organizations.

The law specifies that the amount to be raised shall be \$1,200.00 times the total number of teachers. Using the figure from the foregoing table we found that \$1,200.00 x 4584.686 or \$5,501,616.00 must be raised by the Barnes levy.

In order to set the tax rate the assessed valuation of the state must be determined. From the Tax Rate Book (3, p. 3) the total equalized assessment of all property in the state was found to be \$2,764,868,802.00. From this was subtracted the intangible personal property amounting to \$176,689,851.00. Also it was necessary to subtract the assessed valuation of real and personal property of cities of over 15,000 inhabitants (3, p. 17).

Table 2. Showing the Assessed Valuation of School Districts of Over 15,000 Inhabitants for 1935-36.

Kansas City	\$ 92,847,661
Wichita	120,879,411

Table 2. (continued)

Topeka	71,256,298
Hutchinson	28,883,057
Salina	22,809,262
Leavenworth	10,854,881
Pittsburg	14,674,861
Coffeyville	13,450,972
Total	\$375,656,403

This left the valuation effected by the Barnes law to be \$2,212,522,548.00. By dividing the amount to be raised, \$5,501,616.00, by the state valuation as given above the levy was found to be .00248 or 2.48 mills. This would have been the tax rate on the entire state, excluding cities of over 15,000 inhabitants.

From the total amount raised each high school would receive \$1200. The number of high schools in the state according to Markham (6, p. 3) is given in the following table.

Table 3. Number of High Schools in the State of Kansas

City Village System-----	267
Rural High Schools-----	310
Community High Schools-----	23
Cities of Second Class-----	77
Atchison, Parsons, & Fort Scott (cities of First Class under 15,000 population)-----	3
Total High Schools-----	680

The number of high schools in state times \$1200.00 equals \$816,000.00. Taking this amount from the original \$5,501,616.00 there was \$4,685,616.00 left to be distributed according to law (4, p. 137) in "proportion to the total number of days of actual attendance of all pupils in the high schools of said cities and districts during the school year immediately preceeding said payment, which attendance of said pupils shall be certified---".

In order to determine how much would be distributed to each school per pupil in average daily attendance it was necessary to find the total average daily attendance for the entire state. There are four types of organizations recorded in the state report, namely, the 8-4, the 6-2-4, the 6-3-

3 and the 6-6. For the Third Class cities and Districts maintaining elementary and high school the figure given by Markham (7, p. 551) indicated an average daily attendance of 21,197.7. This was not the accurate figure for grades nine to twelve inclusive since it represented all of the above types of organizations. In order to secure a more accurate figure the attendance had to be used as a basis. The enrollment figures were the only ones kept in separate grades. The enrollment for all 12 grades was: (7, pp. 548-549) grades 31,587, junior high school 1,862, and senior high school 23,571 or a total of 57,020. There were 33,630 enrolled in grades 1-8 inclusive which left 23,390 or 41.02% enrolled in high school.

The average daily attendance given (7, pp. 550-551) was: grades 27,509.4, junior high school 1,665.8, and high school 21,197.7 or a total of 50,372.9. Assuming the absence evenly distributed the writer found the accurate average daily attendance of Third Class cities and Districts maintaining elementary and high school to be 41.02% of 50,372.9 or 20,662.9.

For the cities of the second class the same assumption had to be used. Markham (7, pp. 547-551) gave the

total enrollment of grades 1-12 as 88,355. High school enrollment was given as 28,718 or 32.53% of the total. The average daily attendance showed grades 40,445.5, junior high school 13,542.1, and high school 22,382.8 or a total of 76,370.4. Believing the absence to be evenly distributed the accurate figure for average daily attendance for second class city high schools under the Barnes Plan was 32.53% of 76,370.4 or 24,843.2.

The three first class cities of under 15,000 inhabitants which would have been included in the plan had to be figured in a similar manner. From the Kansas Government Journal (3, p. 17) Parsons was found to have a 6-4-4 plan with average daily attendance in grades 7-14 of 1,264.2. Assuming this evenly distributed grades 9-12 would have half of this number or 632.1. Atchison operated under the 6-6 plan with an average daily attendance in grades 7-12 of 1,013.8. Four-sixths of this or the average daily attendance in grades 9-12 was 675.9. Fort Scott operated under the 6-3-3 plan with an average daily attendance in grades 7-12 of 1,180.4. Four-sixths of this or the average daily attendance in grades 9-12 was 783.9.

Table 4. Average Daily Attendance 1935-36
(Excluding cities of over 15000 inhabitants.)

Third Class Cities-----	20,662.9
Second Class Cities-----	24,843.2
Parsons-----	632.1
Atchison-----	675.9
Fort Scott-----	783.9
Rural High School (7, p. 551)-----	22,096.7
Community High School (7, p. 551)-----	5,569.3
Junior College ³ -----	<u>4,494.0</u>
Total	79,758.0

The amount of \$4,685,616.00 which was to be distributed according to average daily attendance divided by the total average daily attendance of 79,758.0 gave \$58.748 or the amount each school would receive per pupil average daily attendance in addition to the \$1200.00 each school receives.

To alter the Barnes Law to include the cities of over 15,000 inhabitants has been suggested. In order that a comparison could be made the following includes these cities. To find the total number of teachers in the state

³ No record of junior college average daily attendance has been kept and the figure given above is the total of the estimates given by each superintendent in answer to a questionnaire sent out June 15, 1938.

the records of the state superintendent (9) were consulted and personal questionnaires had to be sent out.

Table 5. Number of High School Teachers 1935-36

Total teachers as recorded in table 1-----	4,584.68
Cities of over 15,000	
Leavenworth (9)-----	27.
Coffeyville (9)-----	50.
Junior College ⁴ -----	12.
Hutchinson (9)-----	53.
Junior College ⁴ -----	12.
Pittsburg (9)-----	37.
Kansas City (9)-----	144.5
Junior College ⁴ -----	13.
Topeka (9)-----	105.
Salina (9)-----	41.
Wichita (9)-----	211.
Total	5,290.18

⁴ Since all of these teachers taught only part time in Junior College this figure is an estimate of the full time equivalent made by each city superintendent in reply to a personal reply sent out June 15, 1938.

The amount to be raised when including these cities was \$1,200.00 times 5,290.18 or \$6,348,216.00.

According to the Tax Rate Book (3, p. 3) the total equalized assessment of all property in the state less the intangible personal property was found to be \$2,588,178,951. The amount to be raised divided by the valuation, \$2,588,178,951.00, equals .002452 or 2.452 mills which would have been the levy.

By adding the 8 high schools of the cities of over 15,000 inhabitants to the 680 previously found gave the total number of high schools or 688. This multiplied by \$1,200.00 gave \$825,600.00 or the amount to be distributed to the schools, each receiving \$1,200.00. When the amount that was distributed (\$1,200.00 per high school) was subtracted from \$6,348,216.00, the amount raised, there was \$5,552,616.00 to be distributed on the basis of average daily attendance.

Table 6. Average Daily Attendance 1935-36

Cities under 15,000 inhabitants as recorded	
in table on page 15-----	79,758.
Cities with over 15,000 inhabitants-----	728.

Table 6. (continued)

Leavenworth (9)-----	728.
Coffeyville (9)-----	1,414.8
Junior College ⁵ -----	363.4
Hutchinson (9)-----	1,667.4
Junior College ⁵ -----	309.1
Pittsburg (9)-----	1,102.1
Kansas City (9)-----	5,022.
Junior College ⁵ -----	354.
Topeka (9)-----	2,920.
Salina (9)-----	1,159
Wichita (9)-----	<u>5,524.</u>
Total high school average	100,321.8

The amount to be distributed on the basis of average daily attendance divided by the average daily attendance gave the amount to be distributed per pupil on this basis or \$55.049.

In comparing this with the amount to be distributed per

⁵ Since records were not kept of junior college attendance the above figures are estimates given by each local superintendent in answer to a questionnaire sent out June 15, 1938.

pupil with the larger cities excluded it is apparent that by including those cities of over 15,000 inhabitants the rural territory would have had a larger burden. This is true in view of the fact that the levy was practically the same in both cases.

The item of how much tuition is to be paid by the students living outside a city district and attending a high school in a city of over 15,000 inhabitants had to be considered. This tuition must be paid from the territory outside the districts of the cities of over 15,000 inhabitants.

Table 7. Tuition received by Cities
of over 15,000 Inhabitants 1935-36

Leavenworth (9)-----	\$ 4,896.00
Coffeyville (9)-----	4,917.00
Hutchinson (9)-----	6,447.00
Pittsburg (9)-----	4,654.51
Kansas City (9)-----	32,367.15
Topeka (9)-----	4,292.14
Salina (9)-----	5,103.51
Wichita (9)-----	42,641.69
Total	\$105,319.00

Dividing the amount needed to pay the tuition for those students living outside the district but attending a high school in a city of over 15,000 inhabitants by the valuation of all districts lying outside these districts it was found that a levy of .047 mills on the rest of the state would care for this tuition.

This comparison was made in this manner because in order to include all the first class cities under the Barnes Plan and have each school receive \$58.748 per pupil based on average daily attendance it would be necessary to take \$58.748 times the total average daily attendance which would equal \$5,887,705.10. This added to the \$825,600.00 (the amount distributed according to \$1,200.00 per school) gave \$6,713,305.10 or the amount that would have had to be raised. When this amount that would have had to be raised was divided by the total valuation the levy necessary was determined as 2.59 mills or an increase of .11 mills over the levy of 2.48 needed when the cities of over 15,000 inhabitants were excluded.

Since the study was to exclude the cities of over 15,000 inhabitants and from the foregoing paragraphs there seems to be no advantage in including them, the remainder of the study will deal with the state as a unit, excluding cities of over 15,000 inhabitants.

The form in which a bill should be drafted to accomplish this purpose follows.

A BILL FOR APPLYING THE BARNES LAW TO THE
STATE AS A TAXATION UNIT

An act relating to schools, providing for the maintenance and regulation of high schools, amending sections 72-3001 and 72-3005 and of the General Statutes Supplement of 1937 and amending sections 72-3004, 72-3006, 72-3008, 72-3015 and 72-3016 of the general Statutes of 1935 and repealing said original sections and also repealing sections 72-2505, 72-2601 to 72-2902 inclusive, 72-3002, 72-3014, 72-3017, 72-3101 to 72-3114 inclusive, 72-3201 to 72-3211 inclusive, 72-3801, 72-3803, 72-3805 to 72-3809 inclusive, and 72-4001 to 72-4004 inclusive of the General Statutes for 1935 and sections 72-3802, 79-1960 and 79-1969 of the General Statutes and 72-3007, of General Statutes of 1935 and 72-3807, 72-3808, of the General Statutes Supplement of 1937.

Be it enacted by the legislature of the State of Kansas:

Section 1. Section 72-3001 of the General Statutes Supplement of 1937 is hereby amended to read as follows:

Sec. 72-3001. The county commissioners of each county

shall levy a tax each year of not less than one-fourth of a mill nor more than four and one-half mills on the dollar of the assessed valuation of the taxable property within all counties for the purpose of creating a general high school fund: Provided, School districts maintained in cities of 15,000 inhabitants or more be excluded from the provisions of this act; provided further, that in counties of less than 4,000 inhabitants and in which there is only one high school operating under the provisions of this act, the county commissioners of such county may levy three-fourths mill for the purpose of aiding such high schools in the construction, maintenance and upkeep of such high-school buildings.

Section 2. Section 72-3005 of the General Statutes Supplement of 1937 is hereby amended to read as follows:
Sec. 72-3005. It shall be the duty of the state superintendent of public instruction on or before the twenty-fifth day of July in each year to certify to the state tax commission the number of teachers employed in the several high schools and high-school extension courses, if any, complying with the provisions of this act in the county during the year ending on the thirtieth day of June preceding, counting, for the purpose of this act, each superintendent and

each principal as one teacher, and the state tax commission shall levy a tax, not in excess of the limit prescribed for this purpose by law, which levy shall be sufficient to produce an amount which, added to any residue in the fund and the full amount of any allocation of sales tax for the ensuing year, shall equal \$1,200 multiplied by the number of teachers employed during the preceding year in the high schools and high-school extension courses, if any, complying with the provisions of this act (which number shall have been determined and certified by the state superintendent as herein provided) and in case the state tax commission shall fail to make such levy, then the state superintendent of public instruction shall make a suitable levy and shall certify the same to the county clerks of the several counties, who shall enter upon the tax rolls the levy so made by state superintendent: Provided; That nothing in this act shall be construed as repealing the provisions of section 72-3301 of the General Statutes of 1935 or as preventing tax levies under said section.

Section 3. Section 72-3004 of the General Statutes of 1935 is hereby amended to read as follows: Sec. 72-3004. It shall be the duty of the principal of each such high school, at the expiration of the school year, to make a report under oath, to the state superintendent, showing the

total enrollment and the daily attendance of each pupil, and the average daily attendance in his high-school, and in the high-school extension courses, if any, for that year, and to furnish such other reports as the state superintendent may require, and his last month's salary shall not be paid until such reports have been duly made.

Section 4. Section 72-3006 of the General Statutes of 1935 is hereby amended to read as follows: Sec. 72-3006. That each high school entitled to participate in the funds produced by the tax provided for in this act shall receive through its county treasurer \$1200., and the balance of said funds shall be apportioned among such high schools in proportion to the total number of days of actual attendance of all pupils in the high schools, and in the high-school extension courses, if any, of said city and districts during the school year immediately preceding said payment, which attendance of said pupils shall be certified to the state treasurer by the state superintendent of public instruction; and said state treasurer shall pay to the several county treasurers such proportion of such fund as will go to the respective treasurers of boards of education and school districts and rural high-school districts as are entitled to participate in said fund in the several counties.

Section 5. Section 72-3008 of the General Statutes of 1935 is hereby amended to read as follows: Sec. 72-3008. The board of education of any city, any school district, any rural high-school district, or any high school district maintaining high-school extension courses may levy a tax, within the limits prescribed by law, to supplement the funds produced by the state tax provided for in this act.

Section 6. Section 72-3013 of the General Statutes of 1935 is hereby amended as follows: Sec. 72-3013. That tuition shall be free in any school and in the extension courses, if any, of said high-school which receives funds under the provisions of this act to any pupil whose place of residence is subject to the tax provided for in Section 1 of this act: Provided, that such pupil shall present to the high-school authorities an entrance certificate signed by the county superintendent of public instruction certifying that such pupil has completed the course of study prescribed by the state board of education for pupils below the high school, or who shall pass such entrance examination as the high-school authorities may require. If such pupil has attended an elementary or junior high-school of a city of the first or second class he shall present an entrance certificate signed by the superintendent of schools of such first

or second class city certifying that such pupil has completed the work of the eighth grade in such city; provided further, if a high-school pupil whose residence is in a school district located in a county subject to the tax provided for in Section 1 of this act shall attend a high school or the extension courses, if any, of a high-school located in a school district in an adjacent county subject to the tax provided for in Section 1 of this act, the county superintendent shall certify to the state superintendent that the attendance in the adjacent county is justifiable under conditions present.

Section 7. Section 72-3015 of the General Statutes of 1935 is amended to read as follows: Sec. 72-3015. At least two courses of instruction shall be provided, each requiring four years' work, namely: a college preparatory course, which shall fully prepare those who complete it to enter the freshman, sophomore or junior class of the college of liberal arts and sciences of the university of Kansas, and a general course, designed for those who do not intend to continue attending school beyond the high school.

Section 8. Section 72-3016 of the General Statutes of 1935 is hereby amended to read as follows: Sec. 72-3016. That cities having 15,000 or more inhabitants shall be

exempt from the operation of said act.

Section 9. All tuition payments provided for the school year 1938-1939 under any of the sections repealed by section 13 of this act shall be made to the respective districts maintaining high schools which are entitled to such tuition payments.

Section 10. High school pupils, or high school extension pupils who desire to attend a high school or a high school with high school extension located in a city which does not pay the tax provided for in section 1 of this act may do so by requesting and receiving permission of the county superintendent of the county of residence, and the treasurer of the county of residence shall pay to the high school or high school with extension course the same amount on the average daily attendance basis as determined by following the same procedure as set forth in section 4 of this act. Provided further: That permission to attend such school shall be granted only to high school pupils or to pupils desiring to attend a high school with extension course, who do not reside in a high school district, or if they do reside in a high school district the high school of the district of residence does not offer work in grades which is offered in the school of the city which the pupils

desire to attend.

Section 11. The county commissioners shall allow and pay tuition for pupils provided for in section 10 in the same amount per pupil in average daily attendance as is paid for each pupil in average daily attendance to the high schools within the state after the amount of \$1200 for each high school covered by this act has been deducted from the total amount provided for in section 4 of this act.

Section 12. If the yield of a five mill levy on the assessed valuation of any school district which maintains a high school added to the total amount made available for it by section 4 of this act will not produce a total amount equal to \$100 for each pupil in average daily attendance during the preceding year, the amount of the levy provided for in section 2 of this act shall be increased sufficiently to make available \$100 for each pupil in average daily attendance during the preceding year and the county treasurer shall pay to each such district a total amount which shall be equal to the difference between the yield of a 5 mill tax rate on the assessed valuation of such high school district and \$100 for each pupil in average daily attendance during the preceding year.

Section 13. This act shall amend sections 72-3001 and

72-3005 of the General Statutes Supplement of 1937 and amend sections 72-3004, 72-3006, 72-3008, 72-3015 and 72-3016 of the General Statutes of 1935 and repeal said original sections and also repeal sections 72-2505, 72-2601 to 72-2902 inclusive, 72-3002, 72-3014, 72-3017, 72-3101 to 72-3114 inclusive, 72-3201 to 72-3211 inclusive, 72-3801, 72-3803, 72-3805 to 72-3809 inclusive, and 72-4001 to 72-4004 inclusive of the General Statutes for 1935 and sections 72-3802, 79-1960 and 79-1969 of the General Statutes and 72-3007, of General Statutes of 1935 and 72-3807 and 72-3808 of the General Statutes Supplement of 1937.

Section 14. This act shall take effect and be in force from and after its publication in the official state paper.

ANALYSIS OF COUNTIES

Practical Effect of the Application

of the Proposed Barnes Law

to the State as a Unit for the Year 1935-36

In the tabulations which follow data are presented showing just how each high school would have been effected if the Barnes law had been applied to the state as a unit during the year 1935-36.

Using Anderson County as a model, Table 8 gives a picture of this county as it would have operated under the proposed plan.

Table 8. Anderson County. Present levy for tuition - 2.2 mills

Dist. No.	Average Daily Attendance	Number Teachers	Valuation	Tuition Rec.	Net Gain or Loss	Levy Incr. or Decr.
6	87.5	7	535,230.	667.	+4346.08	-8.12
64	169.7	10	763,568.	4866.	+4409.89	-5.77
1B	68.3	5	1,401,807.	2790.	-1054.00	+.75
2B	79.7	5	1,868,909.	1143.	+104.32	-.054
3B	55.0	4	2,113,672.	464.	-1274.76	+.60
4B	38.1	3	759,946.		+1553.63	-2.04
2	247.2	10	2,061,641.	9091.	+1518.64	-.73

This table is to be read as follows: In district number 6 of Anderson County in 1935-36 the average daily

attendance of high school pupils was 87.5; the school had 7 teachers; its valuation was \$535,230; it received \$667 in tuition payment for non-resident pupils; if the proposed plan had been operative it would have received \$4346.08 more for its school than it did actually receive or its local tax for schools could have reduced 8.12 mills and permitted it to have the same amount of money available.

These results were obtained by the following procedure:

1. The proportion of state money that would have been paid to this district on basis of \$58.748 per pupil was $87.5 \times \$58.748 = \514.45 .

2. Total amount that would have been distributed to District No. 6 equals $\$5140.45 + \1200 or $\$6340.45$.

3. Local contributions of District No. 6 to state fund would have been $\$535,230 \times .0048$ or $\$1327.37$.

4. The amount that would have been received by District No. 6 more than it would have paid into state Barnes fund, or its apparent net gain, equals $\$6340.45 - \1327.37 or $\$5013.08$.

5. However, under the tuition law District No. 6 actually received \$667; hence to obtain its true net gain we take: $\$5013.08 - \$667 = \$4346.08$ or the figure

given in the table.

6. We find that $\$4346.08$ divided by $\$535,230 = .00812$ or 8.12 mills, levy necessary to raise $\$4346.08$.

7. Consequently District No. 6, if the proposed State system had been in effect in 1935-'36, would have received $\$4346.08$ more than it actually had available if its local tax rate had remained unchanged or it could have had the same amount of money to spend that was available by reducing its local tax rate 8.12 mills.

Table 9. Tuition Counties.

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Bourbon County						
92	85.9	5	468,691.			
27	104.9	5	259,633.			
70	64.	4	301,362.			(Information not available)
Fort Scott Junior Col.	350.	8				
Fort Scott	783.9	29	7,221,746.			
Brown County - Present levy for tuition - 2.2 mills						
34	51.3	5	875,546.	1619.	+423.42	-.48
1	91.3	5	1,431,278.	4353.	-1338.87	+.93
3	88.1	6	2,169,570.	854.	+141.16	-.06
4	35.5	2	1,533,879.	541.	-1059.46	+.68
5	120.	6.5	1,794,853.	4227.	-428.47	+.23
6	48.4	4	1,850,840.	1287.	-1833.68	+.99
7	57.7	4	1,576,925.	608.	+70.98	-.04
8	62.9	5	2,734,179.		-1885.52	+.68
2nd 4	290.8	14.1	3,420,348.	11358.	-1556.55	+.45
2nd 42	221.9	9.2	2,743,608.	6345.	+1087.04	-.39
Chautauqua County - Present levy for tuition - 3.00 mills						
27	161.5	8.5	669,335.	5872.	+3155.85	-4.71
44	158.0	9.	1,269,682.	6112.	+1221.37	-.96
47	77.1	4.5	391,368.	140.	+4618.88	-11.80
Union 1	45.0	3	317,917.	1302.	+1753.23	-5.51
Union 3	13.9	1	440,969.		+922.99	-2.09
Rural 1	68.9	4	629,144.	56.53	+3630.93	-5.77
Cloud County - Present levy for tuition - 1.74 mills						
2	144.	7	1,081,147.	5205.	+1773.71	-1.64
32	62.	6	617,961.	3120.	+189.83	-.17
Jt. 1	119.	8	1,951,525.	1167.	+2184.23	-1.11
Jt. 2	113.9	8	3,047,906.	1194.	-861.41	+.28
2nd 4	439.	20.08	4,834,903.	14646.	+353.82	-.07

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Douglas County - Present levy for tuition - 2.51 mills						
17	98.5	10	1,078,634.	5880.	-1568.34	+1.45
R. H. 1	48.7	4	872,080.	1278.	+620.27	-.71
2	92.9	7	1,889,443.	1836.	+135.87	-.07
4	69.1	4	1,613,303.	1392.	-133.51	+ .08
2nd 50	77.2	5.5	16,006,899.	22618.		
Elk County - Present levy for tuition - 1.5 mills						
5	132.	8	1,073,019.	5592.	+701.65	-.65
11	69.	5	490,103.	3918.	+120.16	-.24
27	90.	5	338,879.	1815.	+3831.91	-11.30
144	160.	6	823,339.	4518.	+4039.80	-4.90
R. H. 1	42.8	3.72	890,892.	633.		
Ellis County - Present levy for tuition - 1.28 mills						
2	165.7	9	2,541,550.	4373.	+258.50	-.10
24	7.9	1	212,765.	214.	+922.45	-4.33
R. H. 1	36.7	3	565,744.	620.	+1333.01	-2.35
2nd 1	262.5	15.3	2,436,644.	7650.	+2928.43	-1.20
Ellsworth County - Present levy for tuition - 1.8 mills						
1	199.3	12	2,353,613.	1025.	+6046.51	-2.56
4	72.4	5	849,298.		+3347.10	-3.94
10	111.7	6	1,465,796.	6948.	-2821.02	+1.92
23	20.09	2	398,537.	631.	+760.87	-1.90
R. H. 1	50.3	5	2,494,558.		-2031.48	+ .81
Jt. 1	78.5	6	3,515,065.		-2905.65	+ .82

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Franklin County - Present levy for tuition - 2.4 mills						
1	118.1	8	1,174,795.	2847.	+2377.64	-2.02
20	47.45	4	483,754.	2055.	+732.89	-1.51
63	52.8	4	580,055.	3648.	-784.64	+1.35
R. H. 1	4.8	1	561,601.		+89.22	-.15
2	39.76	4	1,050,518.	864.	+66.54	-.06
3	72.3	3	641,431.	2520.	+1336.74	-2.08
4	67.	5	1,299,367.	2586.	-672.32	+.51
5	67.9	6	1,658,403.	2061.	-984.85	+.59
6	89.8	7	2,093,884.	1723.	-440.26	+.21
2nd. 30	646.64	28.36	7,432,055.	16858.	+3899.31	-.52
Geary County - Present levy for tuition - 1.5 mills						
R. H. 1	40.4	4	1,371,043.	195.	-21.77	+.01
2nd. 1	540.4	22.2	6,708,317.	11225.	+5085.79	-.75
Gove County - Present levy for tuition - 3.24 mills						
1	42.1	4	1,267,506.	1192.	-662.12	+.52
2	68.5	5	1,514,826.	1383.	+84.47	-.05
3	138.	9	1,803,236.	496.	+4339.20	-2.40
4	49.3	5	1,199,132.		+1122.43	-.93
5	33.4	1	480,373.		+1970.86	-4.10
Graham County - Present levy - 4.22 mills						
1	92	6	1,596,344.	1593.	+1051.97	-.65
2	46	5	1,296,712.	73.	+613.56	-.47
3	173	9	2,297,720.	2991.	+2674.06	-.11
Grant County - Present levy for tuition - None						
R.H.S. 1	116.6	9	5,186,404.		-4812.27	+.92

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Greenwood County - Present levy for tuition - 1.65 mills						
48	31.4	3	672,051.	559.	+819.00	-1.21
79	185.	9	1,823,096.	6585.	+962.11	-.52
Union 11	39.7	4	1,013,846.	42.	+975.96	-.96
Union 14	16.2	2	689,315.	219.	+223.21	-.32
R.H.S. 1	54.4	3	1,109,375.	1123.	+521.64	-.47
2	40.	4	1,160,002.	180.	+493.12	-.42
3	35.4	4	1,197,661.		+309.48	-.25
4	39.8	3	1,003,326.	885.	+164.93	-.16
5	93.2	5	917,026.	1616.	+2805.09	-3.05
6	47.1	5	1,472,056.	96.	+220.34	-.14
7	69.7	6	1,684,701.	168.	+948.68	-.56
8	125.6	7	4,132,181.	1056.	-2725.06	+.65
2nd 4	317.4	11.6	2,825,044.	12961.	-120.49	+.04
Harper County - Present levy for tuition - 1.65 mills						
61	135.8	7	1,267,511.	7290.	-1255.45	+.99
R.H.S.	45.5	4	1,243,068.	2496.	-1705.77	+1.37
	50.9	4	1,733,058.	1538.	-1645.71	+.94
2nd 1	275.1	13	3,182,490.	982.	+8477.00	-2.66
5	234.2	13	1,683,467.	12627.	-1843.21	+1.09
Haskell County - Present levy for tuition - 2.00 mills						
R.H. 1	97.5	6	2,342,614.	800.	+318.25	-.13
R.H. 2	36.1	4.5	1,737,418.	200.	-1187.99	+.68
Jackson County - Present levy for tuition - 2.84 mills						
R.H. Twp. 34	30	2	464,435.		+1810.55	-3.89
1	49.3	5	2,038,071.	418.	-1376.14	+.67
R.H. 1	59.2	6	1,343,350.	432.	+914.38	-.68
2	65.5	5	1,502,191.	285.	+1037.56	-.98
3	66.9	4.5	1,943,104.	447.	-135.65	+.06
4	77.7	5	1,976,984.	312.	+549.79	-.27
5	90.5	6	1,890,745.	2320.	-492.35	+.26
6	49.9	4	1,483,878.	579.	-127.49	+.08
2nd 2	252.6	11.3	2,548,952.	9169.	+549.34	-.21

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Jewell County - Present levy for tuition - 2.75 mills						
3	94.8	7	487,823.	4880.	+679.51	-1.39
76	139.	8	1,349,476.	4193.	+1826.27	-1.35
91	46.	3	327,440.	3024.	+66.35	-.20
98	62.6	5	384,142.	4602.	-677.05	+1.76
155	56.5	5	395,081.	3603.	-63.54	+.16
R.H. 1	59.1	4	1,093,931.	1098.	+861.06	-.78
2	48.5	4	795,229.	2292.	-214.89	+.27
3	40.6	4	1,073,880.	30.	+891.94	-.83
4	94.5	7	2,977,905.	420.	-1053.52	+.35
5	51.1	4	1,083,361.	1116.	+399.29	-.36
6	48.1	5	2,024,541.	108.	-1103.09	+.54
Johnson County - Present levy for tuition - 2.416 mills						
11	101	6	1,124,862.	5763.	-1419.11	+1.26
R.H. 1	56	4	1,534,448.	504.	+180.45	-.11
2	37	4	1,736,662.	623.	-1556.25	+.89
3	77	6	1,900,939.	962.	+47.36	-.02
4	56	5	2,392,536.		-1443.60	+6.03
5	94	6	1,554,072.	2007.	+861.22	-.55
6	717	26	12,912,461.	4371.	+6928.41	-.53
2nd 16	321.7	12.6	2,428,034.			
Kiowa County - Present levy for tuition - 0.1 mill on one District only						
R.H. 1	110	6	1,986,641.	561.	+2174.42	-1.09
2	95	6	2,771,800.		-93.00	+.03
3	3	1	858,986.		-754.04	+.87
4	201	11	3,564,900.	72.	+4095.39	-1.14
Linn County - Present levy for tuition - 4.84 mills County Valuation - \$15,929,041.						
31	144.5	8	413,427.	9348.	-684.21	+1.65
42	106.	8	709,811.	5340.	+326.95	-.46
78	171.2	8	933,822.	3273.	+5668.78	-6.07
100	128.4	6	305,742.	8994.	-1009.00	+3.30
R.H. 1	175.2	9	1,882,925.	10536.	-3713.01	+1.97
2	47.3	4	1,361,355.	828.	-225.38	+.16

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Marion County - Present levy for tuition - 2.3 mills County Valuation - \$34,122,182.						
7	57.7	5	495,215.		+3361.62	-6.78
12	158.8	10.5	1,944,799.		+5706.08	-2.93
57	58.7	5	848,879.		+2543.29	-2.99
79	47.3	3.5	443,724.	2988.	-109.65	+ .24
82	173.8	8	1,266,744.	8268.	+ .88	-.0006
115	5.3	1	190,087.		+1039.95	-5.47
65 & 156	96.5	5.5	895,651.	1041.	+3606.97	-4.02
R.H. 1	41.2	4.5	1,259,706.		+496.34	-.39
2	46.1	4.5	1,487,044.	72.	+148.42	-.09
3	113.2	5.25	1,867,926.	318.	+2899.82	-1.55
4	61.	5	1,908,265.	636.	-584.87	+ .30
2nd	218.6	9.5	1,747,536.	9376.	+332.43	-.19
2nd	112.6	5.4	2,181,733.	2727.	-322.57	+ .14
McPherson County - Present levy for tuition - 1.75 mills						
42	75.5	6	1,267,936.	4115.	-1624.01	+1.28
63	105.4	6	1,137,066.	4909.	-336.89	+ .29
70	68.2	5	932,946.	60.	+2832.91	-3.03
72	225.8	11	829,133.	11214.	+1195.05	-1.44
2nd 3	188.3	10	1,814,021.	681.	+7082.47	-3.90
20	533.7	24.3	6,106,603.	20823.	-3413.57	+ .55
R1-118	136.8	8	2,260,301.		+3631.18	-1.60
58 R 3	74.6	5				
R.H.S. 2	48.	4				
Miami County - Present levy for tuition - 2.824 mills						
54	9	1	757,732.	438.	-588.44	+ .77
R.H. 1	35	4	1,237,297.	181.	+ 6.69	-.005
2	11	2	536,560.	12.	+503.56	-.93
3	116	6	2,062,176.	2643.	+257.00	-.12
Osage Twp.	51	3	1,170,394.	609.	+684.57	-.58
2nd 14	357	10	2,721,103.	6027.	+9398.70	-3.45
21	301	16	3,753,883.	14381.	+4807.48	-1.28

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.	
Mitchell County - Present levy for tuition - 1.87 mills							
6	7	95	8	580,829.	6810.	+1469.39	-2.52
	10	87	6	677,887.	4404.	+225.92	-.33
	41	27	2	479,894.	1296.	+400.06	-.83
	R.H. 1	34.5	4	1,126,300.		+433.58	-.38
	M. & L. #1	55.1	6	1,081,745.	1848.	-93.71	+.08
	Mo. & O. #1	44.2	4.5	2,051,782.	108.	-1399.75	+.68
	2nd 2	253	13	2,154,779.	9735.	-1495.61	+.47
Morris County - Present levy for tuition - 1.7 mills County Valuation - \$18,414,555.							
	27	86	5	662,958.	5139.	-530.81	+.80
	R.H. 1	29	3	968,784.	486.	+15.11	-.01
	2	35	4	1,244,391.		+170.10	-.13
	3	62	5	1,300,848.		+1616.08	-1.24
	4	77	5	1,371,931.		+2321.21	-1.69
	5	34	4	1,618,772.	48.	-865.12	+.53
	6	73	5	1,727,305.	528.	+676.89	-.39
	2nd 50	260	11	2,142,723.	7295.	+3865.53	-1.80
Morton County - Present levy for tuition - 8.9 mills County Valuation - \$4,679,815.							
	3	114	7	958,601.	2314.	+3205.94	-3.34
	5	25	2	505,861.	123.	+1291.17	-2.55
	R.H. 1	66	4	1,112,621.	60.	+2258.06	-2.02
	2	14	3	525,847.		+718.37	-1.36
Nemaha County - Present levy for tuition - 1.327 mills County Valuation - \$30,674,726.							
	1	113	6	802,476.	6069.	-220.62	+.27
	74	18	3	318,433.		+1467.75	-4.60
	92	44	3	396,255.	2670.	+132.20	-.33
	2nd 11	115	7	1,578,130.	5121.	-1078.74	+.68
	51	200	10	1,817,774.	5207.	+3234.53	-1.77
	R.H.S.1	87	6	2,120,585.		(information not available)	
	RH.S.3	42	6	1,811,884.			
	R.H.S.4	74	6	1,803,692.			
	R.H.S.2	27	3	2,120,585.			
	R.H.S.6	47	3	2,305,461.			

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Osage County - Present levy for tuition - 2.1 mills County Valuation - \$22,523,105.						
7	134	8	871,532.	5730.	+1180.84	-1.35
28	126	7	582,073.	8085.	-926.30	+1.59
30	52	5	513,926.	2028.	+952.36	-1.85
75	48	4	488,703.	1884.	+923.92	-1.89
95	29	3	412,495.	1419.	+461.71	-1.11
R.H.S.1	75	4	1,105,173.	1839.	+1026.28	-.92
2	35	3	618,370.	315.	+1407.63	-2.27
4	18	2	926,100.		-39.26	+.04
5	95	6	1,653,647.	609.	+2071.02	-1.25
7	103	7	1,940,458.	84.	+2354.71	-1.21
2nd 20	194	10	1,713,733.	5970.	+2377.06	-1.38
Ottawa County - Present levy for tuition - .86 mills County Valuation - \$19,771,582.						
3	72.1	4	582,120.	6972.	-2979.92	+5.11
6	5	1	284,193.	654.	+134.95	-.47
12	82.16	7	967,950.	4158.	-531.78	+.54
R.H.S.2	55.4	4	1,743,052.		+131.37	-.075
3	65.3	4	1,068,165.		+2387.20	-2.23
4	23.3	4	1,527,891.	201.	-1421.34	+.93
2nd 2	188.5	9	1,981,947.	8151.	+207.77	-.10
Pawnee County - Present levy for tuition - 2.43 mills County Valuation - \$18,940,435.						
Un. 1	54	4	1,042,637.	3084.	-1297.34	+1.24
R.H. 1	63	5	1,854,182.		+302.75	-.16
2	77	6	2,381,347.	536.	-718.15	+.30
3	59	5	1,979,034.		-241.87	+.12
2nd 1	349.5	15	3,011,017.	7642.	+6623.10	-2.19

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Phillips County - Present levy for tuition - 2.58 mills County Valuation - \$16,760,180.						
2	72.7	5	950,432.	1270.	+1843.90	-1.94
3	201.7	11	1,714,420.	2011.	+4786.71	-2.79
12	66.7	5	621,370.	2886.	+691.50	-1.12
18	99.3	5	620,754.	3153.	+2341.21	-3.58
21	15.5	2	299,634.		+1367.50	-4.56
44	21.7	2	266,123.	837.	+977.85	-3.67
100	36.7	3	434,637.	1083.	+1195.16	-2.74
R.H. 1	80.8	6	1,304,953.	2586.	+124.55	-.09
Pottawatomie County - Present levy for tuition - 1.23 mills County Valuation - \$22,175,305.						
67	25.5	2	280,906.	1026.	+975.43	-3.48
Un. 3	36.	3	441,658.	540.	+1679.61	-3.80
Con. 1	230.7	11	4,717,205.	2064.	+990.50	-.20
3	37.8	3	914,697.		+1152.23	-1.25
4	20.1	2	879,388.		+199.95	-.22
5	84.8	6	1,259,564.	1488.	+1570.12	-1.24
6	53.5	4	1,125,698.	612.	+839.28	-.74
7	108.1	7	2,963,177.	324.	-122.02	+0.04
8	17.2	3	826,922.	754.	-594.30	+0.71
10	93.3	6	1,879,814.	1416.	+603.25	-.32
Jt. 1	21	1.7	503,410.	108.	+1077.25	-2.13
2	37.8	3.9	886,636.	429.	+792.82	-.89
3	49.3	4.2	1,553,063.		+244.68	-.15
Republic County - Present levy for tuition - 2.36 mills County Valuation - \$28,184,809.						
3	7.5	1	307,420.	298.	+580.21	-1.88
6	83.9	6	827,949.	4683.	-607.36	+0.73
20	28.4	2	485,755.	921.	+742.77	-1.54
63	65.3	5	502,192.	4995.	-1204.19	2.39
111	61.4	4	514,506.	3444.	+87.15	-.16
121	19.6	2	301,702.	822.	+781.24	-2.58
Con. 2	85.4	5	661,502.	3846.	+730.55	-1.10
Con. 3	31.2	3	539,371.	1737.	-41.71	+0.07
R.H. 1	52.1	5	1,541,929.	1698.	-1261.21	+0.81
2	50.	4	2,189,219.	495.	-1786.86	+0.81
2nd 14	280.2	11	2,222,775.	7465.	+4683.70	-2.10

Table 9. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Riley County - Present levy for tuition - 1.87 mills
County Valuation - \$27,770,780.

Jt. 4	757	28	10,680,982.	13548.	+5635.40	-.52
1	39	4	1,206,295.	216.	+283.56	-.23
4	78	5	2,176,238.	969.	-583.73	+.26
5	85	6	1,946,992.	176.	+1189.04	-.61
Jt. 2	23.7	2.56	824,728.		+547.00	-.66
3	74.3	4.64	1,705,936.	648.	+686.25	-.40
6	23.3	1.84	591,613.	432.	+669.62	-1.13

Rush County - Present levy for tuition - 3.28 mills
County Valuation - \$14,114,823.

Cons. 1	53.8	4	832,923.	1561.	+734.00	-.88
Cons. 28	74.	4	562,712.	1582.	+2659.83	-4.56
R.H. 1	200.5	10	2,603,776.		+6121.61	-2.35
2	79.5	5	1,369,000.		+2475.34	-1.80
4	87.4	6	3,403,128.		-2105.18	+.61

Smith County - Present levy for tuition - 2.43 mills
County Valuation - \$19,436,481.

4	224	14	1,617,082.	12309.	-1959.81	+1.21
71	124.5	9	602,338.	7794.	-773.67	+1.28
141	86.4	6	519,083.	4134.	+854.50	-1.64
R.H. 1	40.2	3	678,395.	786.	+1093.25	-1.61
2	51.4	4	1,125,932.	1519.	-271.67	+.24
3	35.4	2	957,453.		+905.19	-.94
4	52.1	4	1,087,740.	380.	+1183.18	-1.08

Washington County - Present levy for tuition - 1.62 mills
County Valuation - \$31,186,255.

1	121.2	9	1,389,189.	4938.	-62.93	+.04
14	89.4	6	1,029,419.	2508.	+1391.12	-1.35
30	33.8	3	333,956.	2160.	+197.47	-.59
36	71.2	5	862,856.	2736.	+506.97	-.58
119	76.	6	466,031.	5130.	-620.91	+1.33
R.H.S. 1	85.5	4	1,896,551.	3641.	-2121.49	+1.11
2	78.3	6	2,770,195.	1713.	-2783.12	+1.00
3	47.9	5	1,729,321.	526.	-800.69	+.46
4	104.7	6	2,827,526.	516.	-177.35	+.06
Jt. C. & W.	53.2	3.6	509,249.		+3062.46	-6.01

Table 10. Community High School Counties

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy or Decr. or Incr.
Atchison County - Present levy for tuition - 2.43 mills County Valuation - \$29,440,546.						
26	5	1	272,995.		+816.72	-2.99
43	33	3	466,565.	552.	+1429.60	-3.06
1	33	3	663,149.		+1494.08	-2.25
2	47	3	1,399,634.		+490.06	-.35
2nd	706.4	22.6	11,628,927.	8249.	+5610.85	-.48
C.H.S. 32	185	11	15,001,200.		-25134.59	+1.67
Chase County - Present levy for tuition - 4.62 mills County Valuation - \$18,158,608.						
1	63	6	2,456,482.	1598.	-2788.95	+1.13
2	42	4	3,386,798.	259.	-4990.84	+1.47
3	58.7	6	2,858,022.		-2439.39	+.85
4	56.8	6	1,655,949.		+430.13	-.25
5	48.5	4	1,597,359.	406.	-318.18	+.19
6	35.8	4	1,497,930.	64.	-475.69	+.31
C.H.S.	125.2	9	4,388,564.	338.	-2666.39	+.60
Cherokee County - Present levy for tuition - 4.00 mills County Valuation - \$22,986,916.						
5	197	10	2,580,147.	3963.	+2411.59	-.93
54	144	10	425,988.	3883.	+4720.26	-1.10
108	25	3	675,739.	856.	+136.87	-2.02
6	259	11	1,827,034.	257.	+11627.69	-6.36
46	259	9	1,143,923.	2462.	+11116.81	-9.71
94	96	4.5	304,243.	79.	+6006.28	-19.74
C.H.S.	560	24	16,335,992.	28.	-6442.38	+.39
Cheyenne County - Present levy for tuition - 4.055 mills County Valuation - \$7,073,219.						
2	147	11	2,561,421.		+3483.63	-1.36
C.H.S.	205	10	4,237,207.		+2735.07	-.64

Table 10. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Clay County - Present levy for tuition - 2.8 mills
 County Valuation - \$34,964,147.

41	49.8	4	501,749.	1612.	+1269.32	-2.52
2	113.7	5	1,643,336.	2353.	+1451.17	-.88
3	85.2	7	2,348,242.	2867.	-2485.32	+1.05
4	60.2	5	1,642,243.	666.	-2.14	+.001
C.H.S.	554.9	19	15,207,670.	3346.	-7261.76	+.477

Crawford County - Present levy for tuition - 4.16 mills
 County Valuation - \$34,799,326 less (Pittsburg) \$14,188,854 = \$20,610,472

66	64.1	5	441,170.	1360.	+2511.64	-5.69	
100	110.6	4	275,469.	4200.	+2814.36	-10.21	
112	130.5	6	377,949.	3598.	+4331.30	-11.46	
Jt. 1	82.8	4	1,273,228.	1215.	+1691.73	-1.32	
Jt. 2	113.	7	6,172,858.	304.	-7774.16	+1.25	
Cherokee Comm.	183.9	10	14,427,633.	2169.	-25945.77	+1.79	
Arma Comm.	249.5	11	14,427,633.		-19922.90	+1.38	
37	328.	11	1,789,614.	8093.	+7938.10	-4.43	
47	181.5	13.5	725,331.	1820.	+8243.94	-11.36	
104	125.8	5	395,408.	858.	+6751.88	-17.07	
Pittsburg	1102.1	37	(not included)				

Decatur County - Present levy for tuition - 4.59 mills
 County Valuation - \$10,015,186.

14	14	1	233,927.	799.	+643.34	-2.75
18	52.2	3.66	908,021.	1674.	+340.75	-.37
101	38.8	2	371,022.	618.	+1353.81	-3.64
R.H.	102.8	5	774,230.	1444.	+3875.20	-5.00
R.H.	28.6	2	347,717.	205.	+1812.86	-5.21
D.C.C.H.S.	347.4	16	7,026,541.	178.	+4005.23	-.57

Table 10. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Dickinson County - Present levy for tuition - 2.9 mills
County Valuation - \$39,887,465.

16	74	5	967,997.	1279.	+1867.72	-1.92
17	12	1	432,967.	530.	+301.22	-.69
71	8	1	436,134.	349.	+239.37	-.54
U. 2	35	4	475,870.	1140.	+936.03	-1.96
R.H.	112	8	3,835,252.	886.	-2617.65	+.68
R.H.	61	5	2,032,755.	440.	-697.61	+.34
R.H.	124	6	2,678,407.	639.	+1203.31	-.44
5	497	19	6,492,605.	7235.	+7061.09	-1.08
2nd 113	338	11	2,795,845.	480.	+13643.13	-4.87
C.H.S.	352	16	19,845,056.	1056.	-26280.44	+1.32

Greeley County - Present levy for tuition - 3.8 mills
County Valuation - \$4,571,957.

C.H.S.	87	6.5	4,571,957.		-5027.38	+1.09
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Hodgeman County - Present levy for tuition - 2.22 mills
County Valuation - \$7,655,437.

R.H. 1	62.2	5	3,187,465.		-3050.75	+.95
C.H.S. 1	125.1	7	4,467,972.		-2531.20	+.56

Labette County - Present levy for tuition - 4.45 mills
County Valuation - \$34,654,734.

Cons. 1	30.3	3	123,782.		+2673.09	-21.59
40	50.8	5	643,673.	35.	+2553.09	-3.96
51	9.6	1	268,014.	801.	+298.31	-1.11
73	57.5	5	399,076.	1810.	+1778.31	-4.45
110	8	1	228,088.	589.	+515.33	-2.25
R.H.S. 1	40	4	1,160,446.		+672.02	-.57
C.H.S.	376	16	13,500,000.		-10190.76	+.75
2nd 1	155	6.75	1,271,285.	3138.	+4014.16	-3.15
4	136.8	6	693,002.	3673.	+3845.08	-5.54
1st 33	1194	45	11,168,436.	11896.		
Parsons Jr. College	300	13			+49375.79	-4.42

Table 10. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy or Incr. or Decr.
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Lane County - Present levy for tuition - 2.1 mills
County Valuation - \$6,895,327.

R.H. 1	52.2	3	1,021,912.	552.	+1180.30	-1.15
C.H. 1	164.6	9	5,873,415.	369.	-4065.14	+ .69

Norton County - Present levy for tuition - 5.6 mills
County Valuation - \$12,884,583.

3	108.8	6	2,225,296.	106.	-4032.95	+1.81
Jt. 1	47.4	4	795,034.		+2012.97	-2.53
Jt. 2	28.4	3	817,139.		+841.94	-1.03
Jt. 1, N. & G.	88.1	6	1,159,283.	1323.	+2177.67	-1.87
Jt. 1, N. & D.	48.4	3	880,589.		+1859.54	-2.11
C.H.S. 1	314.9	14	6,729,240.	156.	+2855.23	-.42

Rawlins County - Present levy for tuition - 7.5 mills
County Valuation - \$8,694,366.

R.H. 1	97.7	7	2,706,346.		+227.94	-.08
2	49.5	5	1,477,465.		+443.91	-.30
C.H.S. 1	187	11	4,510,555.		-8000.30	+1.77

Scott County - Present levy for tuition - 6.6 mills
County Valuation - \$6,364,584.

10	26.1	2	454,995.	80.	+1524.94	-3.35
30	14.4	2	436,111.	54.	+910.42	-.16
C.H.S. 1	197	11	5,473,479.		-800.87	+ .14

Sheridan County - Present levy for tuition - 2.22 mills
County Valuation - \$7,926,615.

R.H. 2	76.6	5	995,682.		+3230.80	-3.24
C.H.	163.5	8	5,891,604.		-3805.88	+ .64

Sherman County - Present levy for tuition - 3.725 mills
County Valuation - \$9,176,867.

Cons. 2	37	2.67	1,147,135.	72.	+456.78	-.39
Un. 3	23.7	2	332,598.	481.	+1286.48	-3.86
Con. 73	72.3	5	907,197.	810.	+2387.64	-2.63
C.H.S.	240.8	14	6,324,421.		-338.05	+ .05

Table 10. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Stanton County - Present levy for tuition - 3.61 mills County Valuation - \$4,641,288.						
R.H. 1	35.2	3.5	1,430,021.		-278.53	+.19
C.H. 1	75.4	5	3,211,267.		-2334.35	+.72
Thomas County - Present levy for tuition - 4.39 mills County Valuation - \$9,684,857.						
24	32	3	559,490.		+1692.40	-1.95
33	24.5	4	624,720.	629.	+461.02	-.73
Jt. 37	12.55	1.08	259,434.	499.	+794.89	-3.06
Jt. 46	34.3	3.6	537,290.	598.	+1284.58	-2.39
Jt. 80	62.87	3.9	664,963.	1985.	+1286.38	-1.93
Jt. 88	42.75	3.66	623,608.	309.	+1855.93	-2.97
C.H.S. 4	262.7	13	5,550,152.		+2868.72	-.51
Trego County - Present levy for tuition - 3.7 mills County Valuation - \$9,238,719.						
2	40.6	3	451,301.	2353.	+112.94	-.25
C.H.S. 1	256.	12	8,617,998.	556.	-5689.15	+.66
Wallace County - Present levy for tuition - 5.16 mills County Valuation - \$4,762,665.						
1	22	3	594,226.		+1018.77	-1.71
3	57	4.5	1,465,220.		+914.89	-.62
C.H.S.	96	6	2,595,980.		+401.77	-.25
Wichita County - Present levy for tuition - 3.48 mills County Valuation - \$5,215,067.						
C.H.S.	111.6	7	5,099,675.		-4890.92	+.95

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Table 10. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Reno County - Present levy for tuition - 3.41 mills County Valuation - \$51,234,739.						
R.H. 1	75	6	2,748,242.		-1209.54	+.44
2	72	6	5,103,508.		-7226.84	+1.41
3	47	5	1,757,056.	122.	-518.34	+.29
4	38	4	1,856,497.		-1171.69	+.63
5	52	4	2,266,171.		-1365.21	+.60
6	119	7	4,238,425.		-2320.28	+.54
7	96	6	2,585,732.	193.	+234.19	-.09
8	88	5	1,986,634.	921.	+521.97	-.26
9	117	8	10,794,199.		-18696.10	+1.73
10	162	8	7,502,804.	2829.	-10718.78	+1.42
11	40	4	1,673,484.	246.	-846.32	+.50
C.H.S. 1	149	9	8,721,977.	1227.	-12904.05	+1.47
Hutchinson Jr. College	1667.4 309.1	53 12	27,521,699.	6447.	(not included)	

Table 11. Special Counties

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Montgomery County - Present levy for tuition - .8 mills County Valuation - \$48,242,266. less (Coffeyville) \$13,450,972 = \$34,791,294						
11	97.9	4	410,660.	2537.	+3395.99	-8.26
14	47.1	2	314,762.	495.	+2691.43	-8.55
33	48.2	3	525,800.	940.	+1787.67	-3.39
63	16	1	340,818.		+1294.74	-3.79
109	43.6	2	116,400.	997.	+2475.74	-21.26
112	32.1	3	588,320.	427.	+1199.78	-2.03
2nd 5	995.	44	10,363,202.	6039.	+45538.92	-4.39
8	253.8	12	2,693,582.	2654.	+5775.56	-2.14
34	225.9	9.4	2,453,429.	801.	+7585.67	-3.09
Coffeyville Jr. College	1414.8 363.4	50 12	13,066,681.	4917.	(not included)	
Independence Jr. College					(not included)	
(included with 2nd 5 Independence)						

Table 11. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Stevens County - Present levy for tuition - Special County Valuation - \$8,578,990.						
R.H. 1	71.6	5	1,992,447.		+ 465.09	-.23
3	219.	11	6,586,429.		-2268.53	+.34
Summer County - Present levy for tuition - .75 mills County Valuation - \$46,939,144.						
7	12.6	1	685,122.		+ 241.12	-.35
28	62.7	4	429,975.	1035.	+ 2782.16	-6.47
74	7.3	1	325,296.	13.	+ 809.13	-2.48
104	99.4	7	673,915.	45.	+ 5323.25	-7.89
124	42.9	4	1,065,700.	63.	+ 1014.35	-.95
R.H. 1	38.5	4	1,471,698.		-188.03	+.12
3	142.	9	3,485,176.	486.	+ 412.98	-.11
4	93.6	8	2,058,015.	1125.	+ 469.94	-.22
5	144.9	8	3,135,928.		+ 1935.48	-.61
6	176.2	12	3,025,867.	860.	+ 3187.24	-1.05
2nd 6	619.7	22.5	5,910,344.	8768.	+ 14180.48	-2.39
20	274.4	9.3	1,963,387.	7324.	+ 5127.26	-2.61

Table 12. Barnes Law Counties.

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Allen County - Present Barnes Tax Rate - 2.544 mills
County Valuation - \$25,710,220.

1	6.9	2	205,894.		+1094.75	-5.31
47	41.6	4	521,420.		+2350.79	-4.50
60	35.9	3	325,214.		+2502.52	-7.69
69	72.4	6	665,423.	66.	+3737.11	-5.61
70	32.6	3	327,782.		+2302.29	-7.02
R.H. 1	(pupils to Iola)		980,061.			
2nd Iola	485.	19	4,610,266.	116.	+15712.78	-3.40
2nd Humboldt	235.3	11.5	3,712,326.		+5816.84	-1.56
2nd La Harpe	111.5	6	590,468.	27.	+6259.04	-10.59
Iola Jr. College		6				

Barber County - Present Barnes Tax Rate - 3.7 mills
County Valuation - \$16,516,616.

1	256.2	12	1,441,827.		+12675.50	-8.79
5	226.	11	1,624,659.		+10447.89	-6.43
37	40.1	5	707,702.	650.	+1150.69	-1.62
43	40.9	4	1,070,554.	481.	+2229.26	-2.08
62	71.6	6	481,203.	140.	+4072.97	-8.46
R.H.S. 1	26.6	3	1,378,559.		-656.13	+1.47
2	37.2	4	964,524.		+993.41	-1.02
3	91.6	6	1,434,532.	133.	+2920.68	-2.03

Barton County - Present Barnes Tax Rate - 1.575 mills
County Valuation - \$36,845,417.

2	148.	9.3	1,546,063.	735.40	+5325.07	-3.68
80	79.9	6	880,674.	382.50	+3327.29	-3.77
R.H.S.	62.9	5.35	2,062,926.		-220.81	+1.10
1	429.8	17.5	5,595,515.	2684.35	+9888.67	-1.76
29	263.5	10.5	2,557,302.	399.10	+9938.89	-3.88

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Butler County - Present Barnes Tax Rate - 2.3 mills County Valuation - \$53,634,617.						
6	90.9	6	747,499.	194.	+4492.40	-6.00
20	177.3	11	1,134,439.	2558.	+6244.62	-5.50
35	47.6	4	730,744.		+2184.16	-2.98
37	47.1	6	756,860.		+2090.02	-2.76
52	44.1	4	986,403.	1013.	+330.63	-.33
95	174.1	10	1,277,328.	1064.	+7196.26	-5.63
99	52.4	4.5	836,755.	18.	+2185.24	-2.61
110	69.3	5	1,837,982.	36		
122	75.5	5	899,407.	6.	+3398.95	-3.77
R.H.S.1	122.	8	1,594,464.		+4412.98	-2.76
R.H.S.2	21.3	4	2,039,293.		-2606.11	+1.27
R.H.S.3	51.3	4.5	1,121,609.		+1432.18	-1.27
3	920.	31.7	7,831,442.	891.72	+5097.07	-6.42
13	380.3	15.	3,007,488.	102.55	+15968.99	-15.85
El Dorado Jr. Col.	261.5	11				
Clark County - Present Barnes Tax Rate - 2.73 mills County Valuation - \$10,411,293.						
1	174.	10.5	1,389,789.	535.	+7440.48	-5.34
Un. 1	60.	5.5	967,927.	1473.34	+851.09	-.87
R.H.S.2	123.1	4.45	2,251,204.		+2848.89	-1.26
Coffey County - Present Barnes Tax Rate - 2.68 mills County Valuation - \$17,856,881.						
13	95.	5.5	616,843.	358.	+4893.29	-7.93
40	110.	5.5	524,619.	130.	+6231.23	-11.87
Jt. 68	87.	5.5	832,077.	760.	+3541.52	-4.25
R.H.S.1	38.	3.4	677,055.		+1753.33	-2.58
R.H.S.2	98.	6.	1,527,165.	970.	+2199.94	-1.44
2nd Burlington	283.	13.5	1,433,458.	369.	+13901.71	-9.69
Comanche County - Present Barnes Tax Rate - 3.62 mills County Valuation - \$8,276,543.						
1	183	10	1,335,142.	846.	+7793.73	-5.83
Con. 1	138	10	1,175,258.	631.	+5761.59	-4.90
R.H.S.1	76	5	1,315,809.		+2401.64	-1.82

Table 12. (Continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Cowley County - Present Barnes Tax Rate - 2.30 mills
 County Valuation - \$54,550,102.
 (Barnes Valuation - \$54,546,812.)

5	64	5	605,334.	36.	+3422.65	-5.65
71	70	5	486,741.	389.	+3716.25	-7.63
78	86	6.5	783,205.	4.50	+4305.48	-5.49
R.H.S.1	80	5	2,042,696.		+833.96	-.40
2	65	6	1,644,986.		+939.06	-.57
2nd Arkansas City	989	49	13,676,716.	1408.	+40189.95	-2.93
2nd Winfield Arkansas Jr. Col.	780	30	8,973,571.	549.	+24337.48	-2.71
	276	7				

Doniphan County - Present Barnes Tax Rate - 1.35 mills
 County Valuation - \$18,187,585.

Elwood	64	3	917,059.	30.	+2655.57	-2.89
R.H.S.1	32	2	558,486.		+1694.89	-3.03
2	28.1	3	951,930.		+490.03	-.51
3	19.7	3	2,135,167.		-2937.88	+1.37
4	47.1	4	1,444,486.		+384.71	-.26
5	27.6	3	2,116,355.		-2427.12	+1.14
6	87.2	4	2,401,301.		+1367.60	-.56
7	161.3	8	3,496,278.		+2005.29	-.57
8	137.2	7	2,407,478.		+3289.68	-1.36
9	53.3	3	910,008.	1001.80	+1072.66	-1.17
10	28.	3	763,313.		+5951.93	-7.79

Edwards County - Present Barnes Tax Rate - 3.35 mills
 County Valuation - \$13,517,835.

Kinsley	181	9.9	1,955,497.	492.	+6491.75	-3.31
R.H.S.1	47.3	4	1,668,527.	271.60	-430.76	+.25
2	81.9	5.6	966,082.	263.60	+3351.98	-3.47
3	23.5	3.5	836,741.		+505.46	-.60
4	23.9	3.66	783,621.		+606.69	-.84
5	111.2	5.5	1,745,046.		+3405.06	-1.95
6	91.8	6.5	1,892,271.		+1900.23	-1.00

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Iner. or Decr.
Finney County - Present Barnes Tax Rate - 2.0 mills County Valuation - \$15,063,185.						
Garden City	413	15.43	4,730,963.		+25655.98	- .54
Un. 2	11	1	717,762.	216.	-149.82	+ .20
Un. 1	80	7	1,939,432.	200.	+890.05	- .45
R.H.S.1	33	3	1,117,505.	1675.10	-1307.83	+1.17
Garden City Jr. Col.	203	6.68				
Ford County - Present Barnes Tax Rate - 2.86 mills County Valuation - \$28,302,874.						
3	95.0	8	892,528.	54.	+4540.37	-5.08
40	94.1	8	1,123,777.	905.90	+3035.32	-2.70
Jt. Con. 2	56.6	7	1,022,195.		+1990.09	-1.94
R.H.S.1	64.6	7	634,694.		+3421.08	-5.39
2	68.4	7	2,111,087.		+230.87	- .11
Dodge City	643.	34.16	9,452,822.	700.	+14831.97	-1.56
Dodge City Jr. Col.		15.				
Gray County - Present Barnes Tax Rate - 3.1 mills County Valuation - \$11,009,563.						
Con. 1	115	9	2,236,777.		+2408.82	-1.07
R.H.S.1	99	5	2,556,720.		+675.39	- .26
Jt. 2	67.1	5	2,471,850.	204.	-1192.19	+ .48
Jt. 3	77.1	5	2,798,076.		-1209.75	+ .43
Jt. 4	71	5	2,510,497.	5119.60	-5974.53	+2.37
Hamilton County - Present Barnes Tax Rate - 2.79 mills County Valuation - \$6,242,419.						
1	132.	8.5	1,907,075.	622.	+3603.19	-1.88
Con. 1	46.9	4	692,362.		+2238.23	-3.23
R.H.S.1	9.4	2	1,261,637.		-1376.62	+1.09

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Harvey County - Present Barnes Tax Rate - 1.33 mills County Valuation - \$35,519,662.						
Jt. 10	78	5	1,204,984.	88.	+2705.88	-2.24
50	106	5.5	1,058,388.	1523.67	+3278.81	-3.09
52	169	9	1,545,779.		+7294.88	-4.71
68	59	5.5	1,163,229.	741.	+1040.33	-.89
2nd Newton	800.2	28.23	9,222,092.		+25339.36	-2.74
Jefferson County - Present Barnes Tax Rate - 2.93 mills County Valuation - \$21,343,821.						
16	178	8	1,060,651.	453.90	+8572.83	-8.08
85	78	6	728,502.	1527.90	+2447.76	-3.35
R.H.S. 93	81	6	1,698,992.		+1745.08	-1.02
101	47	5	1,004,391.		+1470.27	-1.46
102	101	6	3,102,078.		-559.61	+.18
103	105	6	1,808,155.	573.	+2311.32	-1.27
104	96	7	2,602,652.		-385.23	+1.47
105	131	8	2,017,011.		+3893.80	-1.93
106	25	3	816,208.		+644.51	-.78
Kearny County - No Barnes levy County Valuation - \$6,637,089.						
R.H.S. 2	95	8	4,605,077.		-4639.53	+1.00
3	52.3	6	1,782,409.		-147.85	+.08
Kingman County - Present Barnes Tax Rate - 2.46 mills County Valuation - \$23,423,489.						
28	19	2	290,704.	411.40	+1183.87	-4.06
R.H.S. 1	30	3	844,606.		+867.82	-1.02
2	47	5	889,337.		+1755.60	-1.97
3	75	6	2,489,552.	319.40	-887.38	+.35
4	65	6	1,203,212.	97.40	+937.26	-.77
5	52	5	1,280,200.		+1077.52	-.84
6	36	4	1,184,174.	469.40	-91.23	+.07
7	32	4	749,764.		+1220.52	-1.63
Kingman	316	13	2,338,740.		+13964.29	-5.97

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Leavenworth County - Present Barnes Tax Rate - 2.1 mills County Valuation - \$29,832,190. (Barnes Valuation - \$18,691,778.)						
R.H.S.1	62.1	4	1,165,501.		+1957.81	-1.67
2	103.5	6	2,108,178.		+2052.13	-.97
3	39.5	5	1,385,670.		+ 84.08	-.06
4	51.7	4	1,832,953.		-308.45	+ .16
5	51.3	5	1,927,749.		-567.04	+ .29
6	166.0	9	3,520,268.		+2221.90	-.63
Leavenworth	728.	27	10,751,026.		(not included)	
Lincoln County - Present Barnes Tax Rate - 2.3 mills County Valuation - \$17,614,795. (Barnes Valuation - \$17,535,510.)						
28	71.4	6	707,015.	12.	+3629.21	-5.13
6	234.	13	1,721,226.		+10678.39	-6.20
Un. 20	26.1	3	746,710.	586.60	+294.88	-.39
Un. 84	66.6	6	422,545.		+3064.70	-7.25
R.H.S.1	75.9	5	2,618,029.	63.60	-897.34	+.34
Logan County - Present Barnes Tax Rate - 5.2 mills County Valuation - \$6,796,548.						
Jt. 2	164	12	2,208,700.	38.	+5319.10	-2.40
4	66	7	1,396,330.	74.40	+1540.07	-1.10
5	48	6	732,653.	18.	+2274.93	-3.10
17	47.4	5	345,673.		+3127.39	-9.04
49	16.1	4	330,613.		+1325.92	-4.01

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Lyon County - Present Barnes Tax Rate - 2.22 mills
 County Valuation - \$41,103,909.
 (Barnes Valuation - \$41,084,700.)

Con. 1	101.4	3.77	656,460.	1034.15	+4494.87	-6.84
R.H.S.1	50.3	4	1,087,619.		+1457.73	-1.34
2	42.5	4	1,168,856.		+798.03	-.68
3	54.7	2.58	1,934,341.		-356.37	+.18
4	67.4	5.75	1,782,635.		+738.68	-.41
5	63.0	5	1,298,978.		+1679.66	-1.29
6	62.0	4	1,510,939.		+1095.25	-.72
7	82.9	6	1,937,239.		+1265.85	-.65
Emporia	1009.	40.76	16,319,299.	52.75	+19952.17	-1.22

Marshall County - Present Barnes Tax Rate - 2.165 mills
 County Valuation - \$37,325,678.

2	28	3	635,994.		+1267.68	-1.99
3	160	9.66	1,243,716.	74.	+7441.27	-5.98
12	58	4	481,637.	914.	+2498.93	-5.18
17	100	7.5	759,665.	920.	+4270.84	-5.62
20	27	3	403,751.		+1784.89	-4.33
29	38	4	624,402.		+1883.91	-3.01
35	341	9.5	1,085,182.	281.	+18260.81	-16.82
56	111	6	681,981.		+6029.71	-8.84
137	71	4	379,162.		+4430.78	-11.68
R.H.S.1	19	2	1,116,239.		-452.06	+4.04
Marysville	401	15.5	3,679,990.		+15631.57	-4.24

Meade County - Present Barnes Tax Rate - 2.61 mills
 County Valuation - \$10,591,921.

18	116.4	8	1,394,816.		+4579.12	-3.28
2	138.2	8	1,340,081.	256.73	+5738.84	-4.28
16	87	7	1,629,116.		+2270.87	-1.39

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy or Incr. or Decr.
Neosho County - Present Barnes Tax Rate - 2.85 mills County Valuation - \$25,212,863.						
5	153.	8	956,883.	20.25	+7795.13	-8.14
14	37.2	2	293,833.	110.	+2546.72	-8.66
78	41.8	3	274,131.	10.	+2965.82	-10.81
84	123.4	5.5	506,442.	504.50	+6689.03	-13.20
93	80.	6	176,075.	558.97	+4904.21	-27.75
R.H.S. 1	51.5	4		226.48		
Chanute	684.	33	7,767,631.	1039.13	+21080.78	-.27
Chanute Jr. College		Not organized this year				
Ness County - Present Barnes Tax Rate - 3.6777 mills County Valuation - \$13,061,438.						
14	168.1	8	1,012,937.	66.	+8497.45	-8.38
U. 1	30.4	3	653,804.	821.20	+543.30	-.83
R.H.S. 1	45.7	4	1,220,304.	372.	+486.43	-.39
R.H.S. 2	51.9	5	913,348.	359.82	+1624.10	-1.77
3	101.3	8	1,528,815.	788.40	+2571.31	-1.68
4	119.6	7	2,754,328.		+1395.53	-.50
5	42.8	3	1,464,872.		+81.53	-.05
Osbourne County - Present Barnes Tax Rate - 2.95 mills County Valuation - \$17,191,143.						
19	67	5	631,832.	1164.	+2405.17	-3.80
36	120	7.5	1,305,410.		+5012.35	-3.83
58	65	4.5	1,013,709.		+2504.63	-2.47
R.H.S. 1	39	5	867,598.		+1339.53	-1.54
R.H.S. 2	78	6	1,027,943.		+3228.09	-3.13
9	234.	12.5	1,550,802.	70.20	+11030.85	-7.11
Pratt County - Present Barnes Tax Rate - 2.42 mills County Valuation - \$24,175,424.						
8	97.	7	1,520,995.	284.03	+2842.46	-1.86
R.H.S. 6	(Not operating)		256,199.			
R.H.S. 1	60.4	6	2,810,611.		-2221.94	+ .79
2	69.6	6	1,014,821.	395.20	+2376.91	-2.34
3	4.8	1	859,646.		-649.93	+ .75
4	61.7	5	1,728,877.		+537.14	-.31
5	62.6	6	1,805,281.		+400.53	-.22
Pratt	445.	25	4,791,143.	483.	+14977.83	-3.12

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Rice County - Present Barnes Tax Rate - 1.81 mills						
County Valuation - \$35,887,273.						
(Barnes Valuation - \$35,756,696.)						
9	77	5.5	1,107,718.	242.40	+2734.05	-2.46
28	89	5.5	1,037,891.		+3854.61	-3.71
89	77	5.0	438,133.	218.23	+4418.80	-10.08
76	5		801,741.		-494.57	+ .61
R.H.S. 1	49	4.5	2,548,747.	400.80	-2643.04	+ 1.03
R.H.S. 2	108	7.0	7,399,127.		-10805.05	+1.46
R.H.S. 3	62	5.0	3,430,814.		-3666.04	+1.06
1	188	11.5	1,766,379.	1264.80	+6599.21	-3.73
69	271	13.0	3,163,975.	610.08	+8663.97	-2.73
Rooks County - Present Barnes Tax Rate - 3.0 mills						
County Valuation - \$12,761,162.						
6	138	7	929,659.		+7001.67	-7.53
Jt. 61	103	5	737,502.	1071.60	+4350.44	-5.90
69	125	6	973,695.	410.00	+5718.74	-5.87
71	30	2	384,825.		+2008.08	-5.21
R.H.S. 1	31	4	725,381.		+1222.24	-1.68
R.H.S. 2	91	6	1,553,953.	853.00	+1749.26	-1.12
R.H.S. 3	43	4	764,219.		+1830.90	-2.39
Russell County - Present Barnes Tax Rate - 2.12 mills						
County Valuation - \$21,791,505.						
1	134.5	4.5	911,289.		+6841.61	-7.50
5	854.0	10.25	3,114,489.			
3	189.2	5.5	692,607.	3458.60	+7138.86	-10.30
11	167.3	5.5	642,825.	2610.00	+6824.34	-10.61
59	51.8	1.0	682,895.	180.00	+2369.57	-3.46
R.H.S. 1	50.8	5.62	2,198,448.		-2167.76	+ .57
2	33.1	3	1,338,534.		-175.01	+ .13
3	56.0	3.99	1,022,816.		+1953.30	-1.90

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
Saline County - Present Barnes Tax Rate - 1.8 mills County Valuation - \$45,556,134. (Barnes Valuation - \$21,127,332.)						
82	115.8	5.75	863,554.		+5861.40	-6.78
R.H.S. 1	31.5	3.4	1,554,184.		-803.81	+.51
2	26.1	3	1,492,914.		-969.10	+.64
3	76.6	5.25	2,441,852.	248.	-603.70	+.24
4	50.1	4	1,545,728.		+309.87	-.20
5	45.9	3.41	1,302,016.		+667.54	-.51
6	19.5	3.25	823,293.		+303.82	-.36
8	33.7	4	2,042,184.		-1884.81	+1.80
Salina	1159.	41	21,718,095.	5103.51	(not included)	
Sedgwick County - Present Barnes Tax Rate - 1.72 mills County Valuation - \$161,751,719.						
6	74	5	628,913.		+3987.65	-6.34
33	129	7	1,091,814.	1917.60	+4153.20	-3.80
44	87	6	1,400,328.	1078.	+1760.26	-1.25
46	158	9	1,554,174.	126.	+6501.83	-4.18
83	82	6	1,374,714.		+2608.04	-1.89
102	42	4	975,730.		+1247.60	-1.27
127	127	8	1,412,963.	240.20	+4916.65	-3.47
141	78	6	732,714.		+3965.21	-5.41
142	48	5	1,072,074.	35.	+1326.16	-1.23
160	31	4	1,285,985.	67.80	-235.86	+.18
R.H.S. 1	40	4				
2	68	6	1,665,507.	246.40	818.01	-.49
Wichita	5524	211	113,649,195.	42641.69	(not included)	
Seward County - Present Barnes Tax Rate - 2.381 mills County Valuation - \$10,275,891. (Barnes Valuation - \$9,241,128.)						
R.H.S. 1	90.3	4	1,735,670.		+2200.48	-1.26
2nd Liberal	335	14.33	4,332,099.	403.72	+10733.26	-2.47

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Shawnee County - Present Barnes Tax Rate - 2.381 mills
 County Valuation - \$10,275,891.
 (Barnes Valuation - \$9,241,128.)

High land Park	248.8	11	1,308,182.	98.50	+12473.71	-9.53
R.H.S. 1	86.4	5	612,162.		+4557.66	-7.44
2	41.6	5	973,574.		+1229.45	-1.26
3	135.5	8.5	2,561,796.	456.04	+2351.06	-.91
5	285.1	15	3,430,420.		+9441.61	-2.75
6	85.8	7	3,706,060.		+2950.45	-.79
7	86.0	7	3,231,266.		+1851.21	-.57
8	53.8	4	1,515,665.		+601.80	-.39
Topeka	2920.	105	69,644,077.		(not included)	

Stafford County - Present Barnes Tax Rate - 2.13 mills
 County Valuation - \$21,547,152.

22	223	12	1,500,981.	92.	+10486.37	-6.98
45	161	9.33	1,206,061.		+7667.39	-6.35
75	38	3	502,719.		+2185.68	-4.34
76	108	6.5	804,672.	1375.95	+4183.25	-5.19
Con. 1	40.6	4	886,953.	144.	+1241.62	-1.39
R.H.S. 1	38.5	3.33	866,304.		+1313.36	-1.51

Wabaunsee County - Present Barnes Tax Rate - 2.4 mills
 County Valuation - \$18,628,532.
 (Barnes Valuation - \$18,477,372.)

16	146.3	8	985,455.	16.	+7334.91	-7.44
81	100.8	5	489,013.	2146.	+3763.04	-4.69
R.H.S. 1	84.3	5	1,557,347.		+2290.25	-.14
H.S. 2 (not incl.)	3.7	1	1,540,449.		-2402.96	+1.55
R.H.S. 3	76.7	5	1,230,361.		+2654.68	-2.15
R.H.S. 4	60.8	4	2,043,363.		-295.67	+1.14
R.H.S. 5	129.6	8	2,542,294.		+2508.86	-.98

Table 12. (continued)

District Number	Average Daily Attendance	Number of Teachers	Valuation of District	Tuition Received	Net Gain or Loss	Levy Incr. or Decr.
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Wilson County - Present Barnes Tax Rate - 3.003 mills
 County Valuation - \$24,537,331.

1	66.6	5	444,805.		+4009.50	-8.98
32	112.6	6.5	482,429.	140.	+6478.60	-1.34
78	42.3	3	164,741.		+5976.49	-36.27
Con. 2	71.8	4.5	583,457.		+3971.13	-6.80
Con. 4	43.4	4	406,715.		+2741.01	-6.73
R.H.S. 1	44.5	4	1,223,247.		+780.63	-.63
2nd 40	350.	14.5	2,537,801.	152.50	+15315.56	-6.03
47	542.5	18.5	4,059,395.	325.	+22678.50	-5.58

Woodson County - Present Barnes Tax Rate - 2.57 mills
 County Valuation - \$11,193,386.

Jt. 3	85.1	6	572,802.	1013.74	+3765.17	-6.57
8	50.2	4	293,550.	71.98	+3349.16	-11.40
R.H.S. 1	19.1	2	576,844.		+891.51	-1.54
Yates Center	251.	12	1,352,978.		+12590.36	-9.30

Wyandotte County - Present Barnes Tax Rate - 3.0 mills
 County Valuation - \$110,560,245.
 (Barnes Valuation - \$110,560,245.)

8	152.3	7.66	3,644,648.		+1108.50	-.30
20	46.2	4	475,821.		+2734.12	-5.74
R.H.S. 1	41.6	4	1,124,981.		+853.96	-.75
R.H.S. 2	293.1	13	2,685,282.	335.25	+11424.29	-4.25
2nd Banner Springs	179.4	11.5	2,728,011.	2025.	+2948.93	-1.08
Kansas City	5022.	144.5	93,528,805.	32367.15	(not included)	
Kansas City Jr. College	354.	13			(not included)	

SUMMARY

If during the year 1935-'36 the Barnes Law had been in effect over the state as a unit, excluding cities of over 15,000 population the tax rates would not have varied greatly from what they were at that time. In "Tuition Counties" for the school year 1935-'36 the average county rate was 2.44 mills and the median rate was 2.20 as compared with the 2.48 mills that would have been required under the state wide plan. A detailed survey of this picture is given in Table 13.

Table 13. Tuition Counties Comparative Levies.

County	Tuition Rate in Effect	State Levy	Change
Anderson	2.2	2.48	+ .28
Bourbon	3.2	2.48	- .72
Brown	2.20	2.48	+ .28
Chautauqua	3.00	2.48	- .52
Cloud	1.74	2.48	+ .74
Douglas	2.51	2.48	- .03
Elk	1.5	2.48	+ .98
Ellis	1.28	2.48	+1.2
Ellsworth	1.8	2.48	+ .68
Franklin	2.4	2.48	+ .08
Geary	1.5	2.48	+ .98
Gove	3.24	2.48	- .76
Graham	4.22	2.48	-1.74

Table 13. (continued)

County	Tuition Rate in Effect	State Levy	Change
Grant ⁶	0.	2.48	+2.48
Greenwood	1.65	2.48	+.83
Harper	1.65	2.48	+.83
Haskell	2.00	2.48	+.48
Jackson	2.48	2.48	-.36
Jewell	2.75	2.48	-.27
Johnson	2.416	2.48	+.064
Kiowa ⁶	0	2.48	+2.48
Linn	4.84	2.48	-1.36
Marion	2.3	2.48	+.18
McPherson	1.75	2.48	+.73
Miami	2.824	2.48	-.344
Mitchell	1.87	2.48	+.61
Morris	1.70	2.48	+.78
Morton	8.9	2.48	-6.42
Nemaha	1.327	2.48	+1.153
Osage	2.1	2.48	+.38
Ottawa	.86	2.48	+1.62
Pawnee	2.43	2.48	+.05
Phillips	2.58	2.48	-.10
Pottawatomie	1.23	2.48	+1.25
Republic	2.36	2.48	+.12
Riley	1.87	2.48	+.61
Rush	3.28	2.48	-.80
Smith	2.43	2.48	+.05
Washington	1.62	2.48	+.86

Twenty-seven counties would have had an average increase of .769 mills while twelve would have had an

⁶ Since no high school levies were made in these counties Barnes Law levy would have reduced the levies in the local districts approximately 2.48 mills.

average decrease of 1.118 mills.

In the 23 Community High School Counties, the average tuition rate was 4.109 mills and the median rate 3.8 mills. Table 14 gives a clear picture of this condition.

Table 14. Community High School Counties
Comparative Levies

County	Tuition Rate in Effect	State Levy	Change
Atchison	2.43	2.48	+ .05
Chase	4.62	2.48	-2.14
Cherokee	4.00	2.48	-1.52
Cheyenne	7.055	2.48	-4.575
Clay	2.8	2.48	-.32
Crawford	4.16	2.48	-1.68
Decatur	4.59	2.48	-2.11
Dickinson	2.9	2.48	-.42
Greeley	3.8	2.48	-1.32
Hodgeman	2.22	2.48	+.26
Labette	4.45	2.48	-1.97
Laue	2.1	2.48	+.38
Norton	5.6	2.48	-3.12
Rawlins	7.5	2.48	-5.02
Reno	3.41	2.48	-.93
Scott	6.6	2.48	-2.12
Sheridan	2.22	2.48	+.26
Sherman	3.725	2.48	-1.245
Stanton	3.61	2.48	-1.13
Thomas	4.39	2.48	-1.91
Trego	3.70	2.48	-1.22
Wallace	5.16	2.48	-2.68
Wichita	3.48	2.48	-1.00

Nineteen of these counties would have had a decrease average of 1.917 mills. Four would have had an increase average of .237 mills.

The Special Counties showed the following:

Table 15. Special Counties Comparative Levies.

County	Tuition Rate in Effect	State Levy	Change
Montgomery	.8	2.48	+ 1.68
Stephens	Special levy	2.48	
Sumner	.75	2.48	+1.73

The Barnes Law Counties gave a similar picture. Their average Barnes Tax rate was 2.523 mills and the median rates were 2.5 mills. In detail they were as follows:

Table 16. Barnes Law Counties Comparative Levies.

County	Barnes Tax Rate in Effect	State Levy	Change
Allen	2.544	2.48	-.064
Barber	3.7	2.48	-1.22
Barton	1.575	2.48	+.905
Barton	1.575	2.48	+.905
Butler	2.3	2.48	+.18
Clark	2.73	2.48	-.25
Coffey	2.68	2.48	-.22
Comanche	3.62	2.48	-1.14
Cowley	2.3	2.48	+.18

Table 16. (continued)

County	Barnes Tax Rate in Effect	State Levy	Change
Doniphan	1.35	2.48	+1.13
Edwards	3.35	2.48	-.87
Finney	2.00	2.48	+.48
Ford	2.86	2.48	-.38
Gray	3.1	2.48	-.62
Hamilton	2.79	2.48	-.31
Harvey	1.33	2.48	+1.15
Jefferson	2.93	2.48	-.45
Kearny	0	2.48	+2.48
Kingman	2.46	2.48	+.02
Leavenworty	2.1	2.48	+.38
Lincoln	2.3	2.48	+.18
Logan	5.2	2.48	-2.72
Lyn	2.22	2.48	+.26
Marshall	2.165	2.48	+.315
Meade	2.61	2.48	-.13
Neosho	2.85	2.48	-.37
Ness	3.6777	2.48	-.197
Osborne	2.95	2.48	-.47
Pratt	2.42	2.48	+.06
Rice	1.81	2.48	+.67
Rooks	3.0	2.48	-.52
Russell	2.12	2.48	+.36
Saline	1.8	2.48	+.68
Sedgwich	1.72	2.48	+.76
Seward	2.381	2.48	+.099
Shawnee	3.108	2.48	-.628
Stafford	2.13	2.48	+.35
Wabaunsee	2.4	2.48	+.08
Wilson	3.003	2.48	-.523
Woodson	2.57	2.48	-.09
Wyandotte	3.0	2.48	-.52

Of the counties where the Barnes law applied to the county as a unit, twenty would have had an average increase of .5359 mills while twenty would have had an average decrease of .5846 mills.

In the entire state fifty-four counties would have had an increased rate while fifty-one would have had a decrease in their levy. This tends to indicate an equalization in the taxation rate.

Figure 1 shows the balance of the increases and decreases in levy. It will be noted that the change is centered between 1.25 mills increase and 1.25 mills decrease. Eighty-two or 78 per cent of the 105 counties have a change of less than 1.25 mills one way or another. Eight counties would have had an increase of from 1.25 to 2.48 mills while at the other end of the scale fifteen counties would have had a lower levy of from 1.25 mills to 6.75 mills.

The location over the state of these increases shows an interesting picture. Figure 2 gives the localities that would have been effected. The major reductions will be found to be located in those areas that have the less concentrated natural resources. A general increase in those counties where increase is indicated would have given those children of the western and south eastern counties a

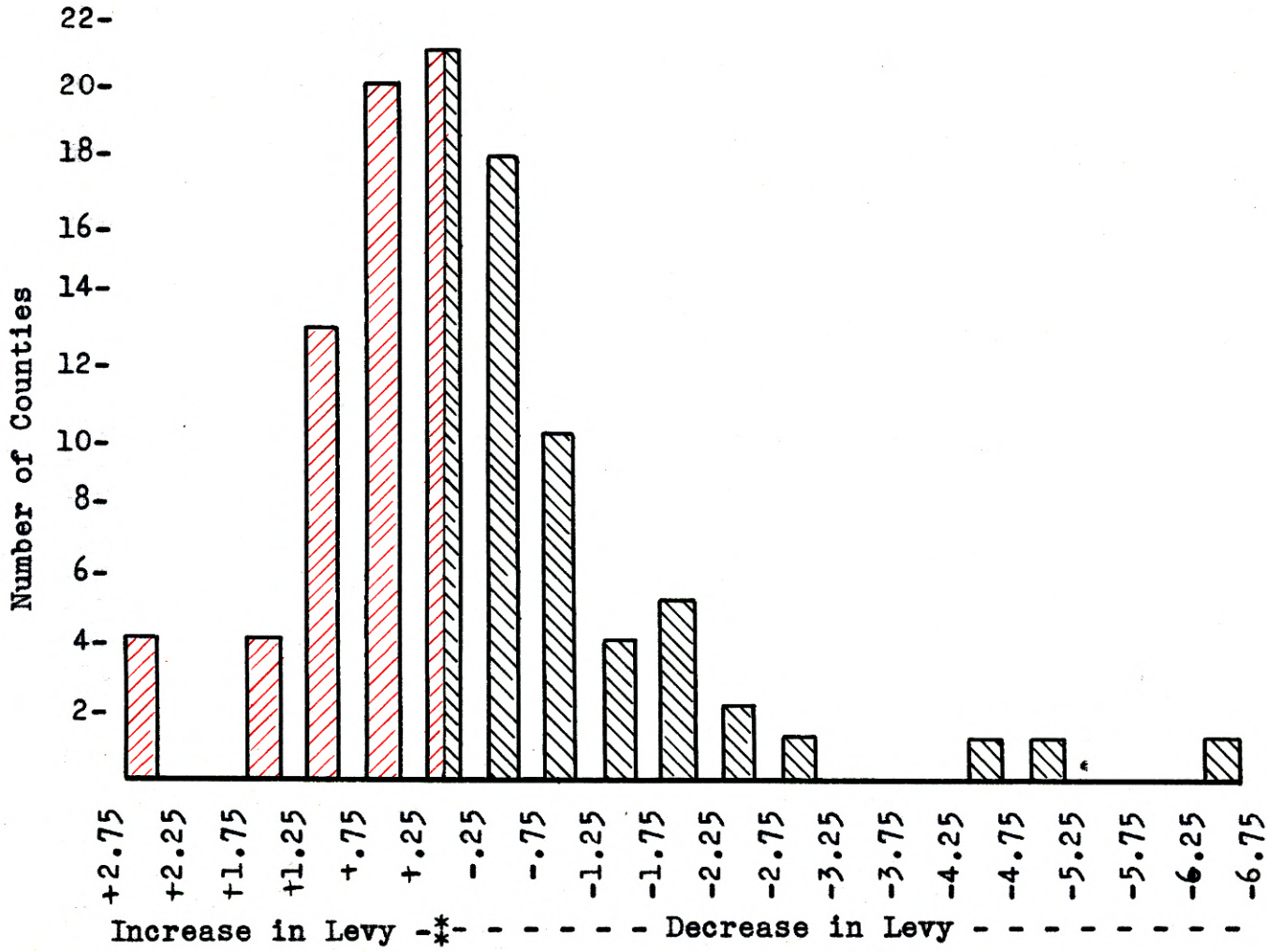
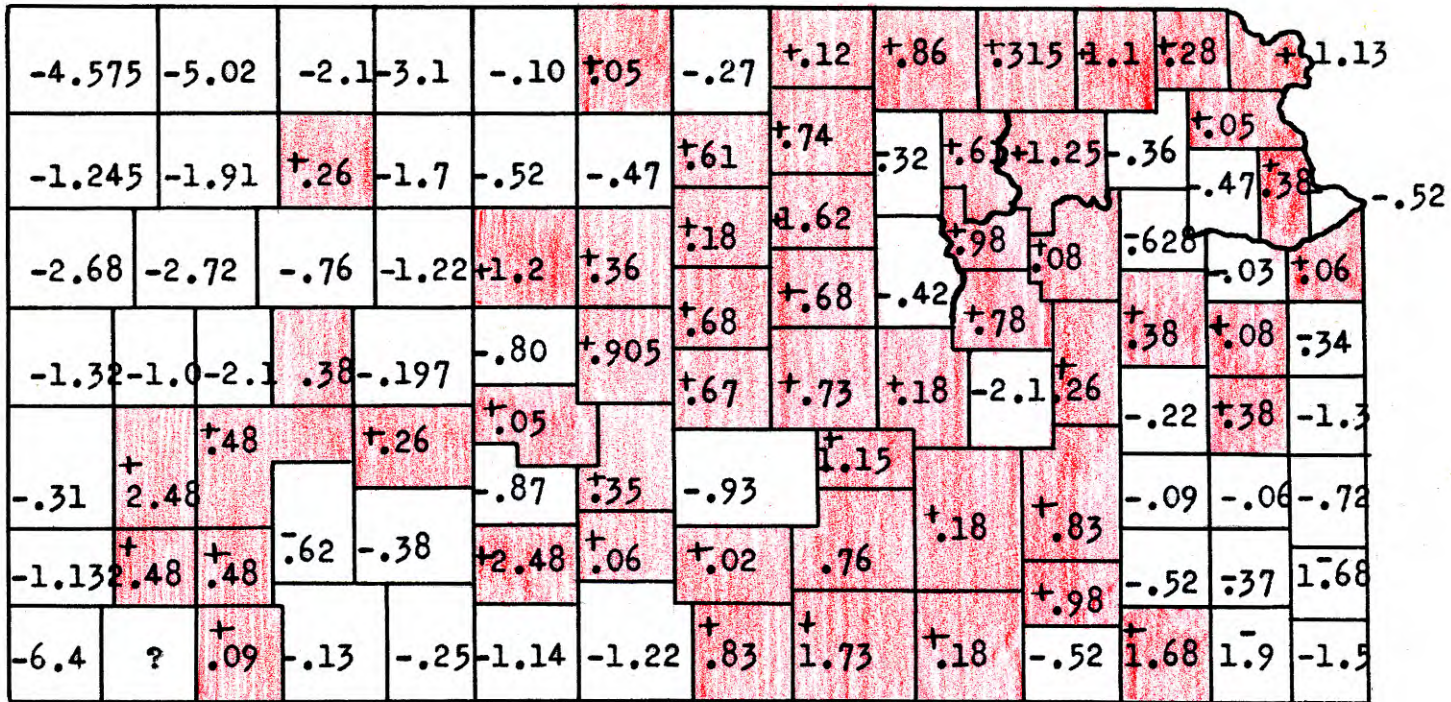


Figure 1. Relation of decrease and increase



- Increased levy in mills
- Decreased levy in mills

Figure 2. Showing location of decrease and increase of levies

more equal chance for properly financed education.

CONCLUSION

To the student of education it should appear from this survey that the Barnes law applied to the state as a unit would bring about the following:

1. Tax rates would not vary greatly in any part of the state from their present level. Eighty-two or 78 per cent of the 105 counties would have a change of less than 1.25 mills one way or another. Eight counties would have an increase of from 1.25 to 2.48 mills while fifteen counties would have a lower levy of from 1.25 to 6.75 mills.

2. This measure would tend to equalize tax levies. Fifty-four counties would have an increased rate while fifty-one would have a decrease from their present levy.

3. The increases fall in general upon those counties which are rich in natural resources and best able to bear an equal tax load. The decrease falls on those counties with a low valuation.

4. Discrimination in rates and amounts of tuition would be eliminated.

5. Competition among high schools for students would be lessened for the number of "tuition students" would be very small.

6. Inability to pay tuition between counties would no longer be a problem.

7. Accurate accounting could easily be kept through the office of the state superintendent.

8. All of the students of the state of Kansas would have a more nearly equal opportunity of education as a result of more nearly equally financed schools.

9. With this form of state aid the local district would be the determining factor in setting up a school system worthy of her young men and women.

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