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Consolidation Of California School Districts To Achieve Financial Equalization.

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University of the Pacific

CONSOLIDATION OF CALIFORNIA SCHOOL DISTRICTS

TO ACHIEVE FINANCIAL EQUALIZATION

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by

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CONSOLIDATION OF CALIFORNIA SCHOOL DISTRICTS
TO ACHIEVE FINANCIAL EQUALIZATION

Abstract of the Dissertation

Purpose: The purpose of this study was to determine whether it was possible to develop an effective consolidation plan which would result in greater equalization of financial resources, more equitable tax structures and an increase in the revenue available for school support among California school districts within the requirements established by the Serrano v. Priest case.

Procedure: The most recent data available were collected from the California State Department of Education and eleven county school superintendents' offices. The following data for every elementary, secondary and unified school district in the state were included: (1) modified assessed valuation of real property, (2) general purpose tax rate, (3) average daily attendance, (4) revenue available per average daily attendance as generated by the general purpose tax rate, and (5) geographical location and boundaries. A uniquely designed computer program was written to utilize these data in an attempt to consolidate all school districts in California. The integrity of each of the 1,046 existing school districts as an administrative unit was maintained in combining districts; i.e., school districts were combined only in terms of consolidated taxing areas. School districts were consolidated by combining rich districts with poor districts by boundary realignments to achieve financial equalization as measured by the revenue available per average daily attendance. Only contiguous districts, those districts which had common boundaries, could be linked to form consolidated districts.

Conclusions: 1. Within the constraints of this study, it is not possible to develop an effective consolidation plan for California school districts to achieve financial equalization which meets the requirements of Serrano. 2. The uneven distribution of school districts throughout the state in terms of wealth forms pockets of wealth which are not conducive to the consolidation of school districts to achieve financial equalization. 3. The use of a $75 variance which was utilized for purposes of comparison made no difference to the outcome of the study; it is not possible to develop a feasible consolidation plan utilizing the $75 variance.

Recommendations: 1. Combine this study with the proposal to remove commercial and industrial property from the local tax base. 2. Replicate this study with different constraints and with the latest data available. 3. Consider replicating this study in another state where the distribution of wealth among districts is different from that of California but where financial inequalities may also exist. 4. Investigate the possibility of combining other finance proposals with the consolidation of school districts to achieve financial equalization.

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INTRODUCTION AND STATEMENT OF THE PROBLEM

The pressure for school finance reform has been a major concern throughout the country for many years. Generally, the principal reasons for seeking reform were to "provide more equalization of the financial resources available to the school districts of a state, to provide more equitable tax structures, and to provide needed increases in the financial support of the public schools."[1]

All three levels of government, federal, state and local have had an impact on education, but the primary source of control is reserved to the individual state.[2] The responsibility for financing public education in each state is within the province of the state legislatures. Therefore, any deficiency in the method of financing education was brought about by legislative action.[3]

All states have delegated the actual operation and the responsibility for the control and financing of the public school system to the

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[1]Roe L. Johns and Edgar L. Morphet, The Economics and Financing of Education, A Systems Approach (3d ed.; Englewood Cliffs: Prentice-Hall, Inc., 1975), p. ix.

[2]Roald F. Campbell and others, The Organization and Control of American Schools (2d ed.; Columbus: Charles E. Merrill Publishing Co., 1970), pp. 44-47.

[3]The Phi Delta Kappa Commission of Alternative Designs for Funding Education, Financing the Public Schools, a Search for Equality (Bloomington: Phi Delta Kappa, 1975), pp. 8-9.

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local communities. As a result, the primary source of local school

district income became the property tax. The wide differences in real

property values among districts throughout each state resulted in a

disparity of school funds available to local school districts. Wealthy

districts were able to raise large amounts of money for school expendi-

tures with relatively low tax rates, while poorer districts with lower

assessed valuations were unable to raise as much revenue even though

they taxed themselves at higher levels. The quality of education from

school district to school district was thus dependent upon the wealth of

the district as measured by the assessed value of its real property.[4]

The second reason for seeking reform, "to provide more equitable

tax structures," has been as persistent a question as that of equality

of educational opportunity. According to Chaffee, equity is concerned

with the ability of taxpayers in school districts to raise the same

amount of dollars for expenditures regardless of property values if the

same effort is applied.[5] Equality of educational opportunity, on the

other hand, as defined by the Serrano court[6] and by Wise[7] is directly

related to equal access to funds for the educational program. Equality

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[4]Clifford L. Dochterman, Understanding Education's Financial
Dilemma (Denver: Education Commission of the United States, 1972),
pp. 7-8.

[5]John Chaffee, Beyond Serrano - Paying for California's Public
Schools (Sacramento: California State Department of Education, 1977),
p. 2.

[6]Serrano v. Priest, 5 Cal. 3d. 584, 487 P. 2d. 1241, 96 Cal.
Rptr., 601 (1971).

[7]Arthur E. Wise, Rich Schools, Poor Schools, the Promise of Equal
Educational Opportunity (Chicago: The University of Chicago Press, 1968),
pp. 146-48.

is concerned with the nature of a student's education depending upon his

parents' wealth or where he lives within a state. It is the political

concern for equity coupled with the legal and educational concern for

equality of educational opportunity which has provided the impetus to the

school reform movement. These demands, along with the need to increase

the financial support of the public schools, have resulted in significant

action in both the legal and political arenas.

~~Several lawsuits have been brought over the past few years~~

because of the disparities in fiscal ability among school districts.

"The primary question raised by these cases," according to the Phi Delta

Kappa Commission, "is whether the state can constitutionally through its

choice of finance plans deny equal access to education."[8] A California

case, Serrano v. Priest, established a precedent with the adoption of a

principle of fiscal neutrality, i.e., that "the quality of education may

not be a function of wealth other than the wealth of the state as a

whole."[9]

In 1968, John Serrano and nine other parents brought action on

behalf of themselves as taxpayers and their twenty-seven children as

students charging that California's system of financing public schools

was discriminatory. They claimed that because they lived in a low wealth

school district, less was being spent to educate their children than was

being spent to educate children in wealthier districts. The Baldwin Park

Unified School District and the State of California in response demurred,

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[8]Phi Delta Kappa Commission on Alternative Designs for Funding
Education, op. cit., p. 9.

[9]Serrano v. Priest, op. cit. (1971).

indicating that the facts as stated were true but that there was no cause for action. In August, 1971, the California Supreme Court in a demurrer hearing on Serrano v. Priest concluded that "on the face of things" California's public school funding statutes were unconstitutional and ordered the case to be tried by the Los Angeles Superior Court.[10] The Serrano v. Priest trial began in the Los Angeles Superior Court on December 26, 1972, and ended on April 10, 1974. This Court ruled that California's system of financing public schools was unconstitutional. The Superior court based its decision on the premise that public education is a "fundamental interest" under the California Constitution. The Court said that the state may not allow significant disparities in the dollar amounts available per pupil which are based on such factors as assessed valuation of property in each school district. The method used by the state to finance education was judged to be unfair to both the students who attended the schools and to the parents who paid for them.[11]

California's finance laws, SB 90 and AB 1267, which were enacted in 1972 to modify the state's public finance system, failed to overcome the wide disparities in expenditure levels between low wealth districts and high wealth districts. Such disparities, said the Court, must be corrected and the correction must take place within a reasonable amount of time. The Court further limited spending disparities to no more than $100 per pupil in average daily attendance.[12]

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[10]Ibid.

[11]Serrano v. Priest, No. 938, 254 Superior Court State of California (1974).

[12]Ibid.

Without analysis, Judge Jefferson, the presiding judge in the case, mentioned some alternatives that the legislature could consider in drawing up an acceptable plan. The alternatives which he suggested included: (1) full statewide funding with the imposition of a statewide property tax, (2) consolidation of the more than one thousand districts into approximately five hundred with boundary realignments to equalize the assessed valuation of real property among school districts, (3) taxing commercial and industrial property at the state rather than at the local level, (4) school district power equalizing which would allow districts to spend at different levels but which would require a similar tax effort for any given level of expenditure, and (5) a voucher system in which parents would be given money to spend for education at the school of their choice.[13]

On December 30, 1976, the California Supreme Court upheld the Los Angeles Superior Court's decision that the system for financing the California school system did not meet the Serrano requirements for equality of educational opportunity and an equitable tax structure. The Court ordered the state to discontinue its present school financing system and to replace it with one affording equal treatment to students regardless of where they lived. The Court gave the state until 1980 to implement a new plan.[14]

Since the 1976 California Supreme Court decision, AB 65 was passed by the legislature. It was designed as a major step toward equalizing public school finance in response to the demands of Serrano. The law

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[13]Ibid.

[14]Serrano v. Priest, 18 Cal. 3d 728 (1976).

utilizes a complicated system of tax rate manipulation and other adjust-

ments in state aid to provide greater equalization throughout the state.

Its full effects will not be known until 1981-82 as it is a "phase-in"

program.[15] The California Supreme Court has yet to decide whether this

legislation satisfies the Serrano requirements. It appears that the

decision will not be soon in coming since it will be five years before

AB 65 is fully implemented.

STATEMENT OF THE PROBLEM

California has no current system of financing its public schools

which meets the Serrano requirements as decided upon by the California

Supreme Court. Assembly Bill 65, the most recent legislation in response

to Serrano, will not be fully implemented until the 1981-82 school year

and the Court has made no decision as to whether the bill will correct

the inequities which exist in California's system of financing its public

schools. Senator Rodda, in a report explaining the features contained in

AB 65, stated that "the Court's 'wealth neutrality' criterion of equal

revenue for equal tax rate will apply to approximately 80 percent of the

A.D.A. in the state."[16] Based on that estimate of the number of students

who would benefit from AB 65, it is doubtful that this comprehensive bill

will adequately address the issues of equalization of financial resources,

equitable tax structures and required increases in school support.

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[15]California, *Legislative Counsel's Digest.* Assembly Bill
No. 65, Chapter 894.

[16]Albert S. Rodda, "Basic Elements of Conference Report on
AB 65," Sacramento: Senate Committee on Finance, August 23, 1977.
(Mimeographed.)

Therefore, it is important that alternative solutions to the school finance dilemma be studied.

A number of alternatives (full state funding, consolidation, removal of commercial and industrial property from local taxation, school district power equalizing and vouchers) were suggested by the trial court as potential responses to the school finance question. None of these alternatives alone may be adequate for solving the school finance problem; it is likely that a combination of these plans will be required.[17] Among the alternatives listed, the idea of consolidation, combining rich districts with poor districts by boundary realignments to equalize the assessed valuation of real property among all school districts, has great potential and should be a major and perhaps the first consideration in devising a plan to correct the problems inherent in public school finance systems.[18]

Purpose

The purpose of this study was to determine whether it was possible to develop an effective consolidation plan which would result in greater equalization of financial resources, more equitable tax structures and an increase in the revenue available for school support among

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[17]Michael A. Cohen and others, The Political Limits to School Finance Reform, U.S., Educational Resources Information Center, ERIC Document ED 078 521, March, 1973; see also Anthony M. Cresswell, "Reforming Public School Finance: Proposals and Pitfalls," Teachers College Record, LXIII (May, 1972), 477-84.

[18]Joel S. Berke, "The Current Crisis in School Finance:Inadequacy and Inequity," Phi Delta Kappan, LIII (September, 1971), 2-7; see also Lawrence C. Pierce and others, State School Finance Alternatives: Strategies for Reform, U.S., Educational Resources Information Center, ERIC Document ED 105 571, May, 1975.

California school districts. To accomplish this purpose, the following questions were answered.

1. What is the current status of school districts in the state with regard to their modified assessed valuation of real property, general purpose tax rates, average daily attendance (a.d.a.) and revenue available as generated by the general purpose tax rate?

2. Is it possible to consolidate school districts in a practical manner which will result in desired outcomes?

3. How will the consolidation of school districts effect the questions of equalization, equity and available resources?

Significance of the Study

Reform in the area of school finance to achieve equity and equality of educational opportunity continues to expand in the wake of the Serrano decision. According to Benson[19] and Yang,[20] at least eleven states have taken substantial measures to change their systems of public school finance in order to furnish more equal opportunities for their students. None of these states has chosen consolidation. They have adopted either a full state funding system or have chosen the district power equalizing method.

An important issue in any state finance plan has been the question of local control. "Americans adhere to the view," according to

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[19]Charles S. Benson, Education Finance in the Coming Decade (Bloomington: Phi Delta Kappa Inc., 1975), p. 106.

[20]Thomas Wei Chi Yang, Measurement of School Revenue Equity in the State of Illinois, Michigan, and Kansas, U.S., Educational Resources Information Center, ERIC Document ED 133 834, June, 1977.

Pierce and others, "that 'decisions follow the dollar.'"[21] Coons, Clune and Sugarman believe that local people should support and run their own schools. They stated, ". . . . that government should ordinarily leave decision-making and administration to the smallest unit of society competent to handle them."[22] Consolidation of local school districts by redrawing boundary lines is a less extreme plan to equalize the tax bases of school districts than a statewide plan in which the state collects all school revenues and redistributes them.[23]

A study which provides comparative data on the impact of consolidation on the three major concerns in the area of school finance should be both useful and important. The results of this study will be helpful to the California State Legislature, as well as other state legislatures, as they search for acceptable alternatives in resolving their school finance problems.

Definition of Terms

1. Average daily attendance (a.d.a.). The total number of days of pupil attendance divided by the number of days school was actually taught in the regular day schools of the district.[24]

2. Consolidation of school districts. Combining rich districts with poor districts by boundary realignments to equalize the assessed valuation of real property among all school districts so that differences

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[21]Pierce and others, op. cit., p. 12.

[22]John E. Coons, William H. Clune III, and Stephen D. Sugarman, Private Wealth and Public Education (Cambridge: Belknap Press of Harvard University Press, 1970), pp. 14-15.

[23]Johns and Morphet, op. cit., p. 340, citing Arthur E. Wise, "The Constitution and Equality: Wealth, Geography, and Educational Opportunity" (abstract of PhD dissertation, University of Chicago, 1967), p. 21.

[24]California, Education Code, Section 11252 (1973).

in taxable values per student could be reduced.[25]

    3. _Equality of educational opportunity._ A condition that exists when a child's educational opportunity does not depend upon either his parents economic circumstance or where he lives within the state.[26]

    4. _Equity._ The ability of taxpayers in school districts to raise the same amount of dollars for current expense of education, regardless of property values, if the same effort is applied.[27]

    5. _Assessed valuation._ Value placed upon personal and real property by a governmental unit for taxation purposes.[28]

    6. _Modified assessed valuation._ Local assessed valuation adjusted by application of a ratio known as the Collier Factor and other factors when applicable; e.g., motion picture, Redevelopment Agency, and so forth.[29]

    7. _Tax rate._ The amount of tax stated in terms of a unit of the tax base.[30]

    8. _General purpose tax rate._ Tax rate authorized by legislative statute or by an election held in the school district for the purpose of acquiring tax income for the general operation of the school district.[31]

Delimitations

    This study was limited to an examination of the financial variables involved in the consolidation of school districts. The integrity of districts as administrative units was maintained. Federal categorical aid funds were not included in determining the revenue available to school districts.

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[25]Benson, op. cit., p. 107.   [26]Wise, op. cit., p. 146.

[27]Chaffee, op. cit., p. 2.

[28]California State Department of Education, _California School Accounting Manual_, School Business Administration Publication No. 8 (Sacramento: State Department of Education, 1976), p. VII-1.

[29]Ibid., p. VII-6.   [30]Ibid., p. VII-9.   [31]Ibid., p. VII-5.

Population

The population of this study included all public school districts, elementary, secondary and unified, throughout the state of California.

Procedures

The most recent data available were collected from the California State Department of Education, Bureau of School Apportionments and Reports and Bureau of Management Services, in Sacramento and from county school offices. The following data for every elementary, secondary and unified school district in the state were included:

1. Modified assessed valuation of real property.

2. General purpose tax rate.

3. Average daily attendance (a.d.a.).

4. Revenue available as generated by the general purpose tax rate.

5. Geographical location and boundaries.

Utilizing these data, contiguous districts were consolidated by combining rich districts with poor districts through boundary realignments so that the modified assessed valuation per a.d.a. among the newly formed districts was equalized. Equalization was considered to exist when a given tax rate applied to all districts resulted in no more than a $100 difference in revenue available per a.d.a. among districts.

The integrity of each existing school district as an administrative unit was maintained in combining districts. The basic units for consolidation were unified and high school districts as all elementary school districts were included in a high school district with a few

exceptions. Those exceptions were included with the district to which they were sending their high school students.

The consolidation of school districts was attempted in three ways:

1. Consolidation of contiguous districts within each county, leaving counties intact.

2. Consolidation of contiguous counties; each county was treated as a separate school district.

3. Consolidation of contiguous districts with no heed paid to county boundaries.

Because of the massive amounts of calculations and iterations involved in the study, analyses of the data were handled by computer.

ORGANIZATION OF THE STUDY

A brief history of the need for school finance reform with an emphasis on the Serrano v. Priest requirements for equality of educational opportunity and an equitable tax structure has been reviewed in Chapter 1. The problem was stated, the delimitations were presented, terms used in the study were defined and a brief description of the procedures used were provided.

Literature related to school finance reform is reviewed in Chapter 2. In Chapter 3, the design and procedures used in the study are described. Chapter 4 contains the data collected and an analysis of the data. Chapter 5 consists of a summary of the study, the conclusions, and recommendations for further study.

Chapter 2

REVIEW OF THE LITERATURE

Although there is an abundance of literature on school finance reform, little has been written in the area of consolidation of schools to achieve financial equalization. Therefore, the review of the literature is focused on: (1) Early School Finance Theorists and Their Contributions to School Finance Reform, (2) School Finance Reform and the Courts, and (3) California School Finance Reform in Response to Serrano. Each topic is presented in a separate section.

EARLY SCHOOL FINANCE THEORISTS AND THEIR
CONTRIBUTIONS TO SCHOOL FINANCE REFORM

R. L. Johns stated, "The early theorists on school finance had a profound influence on the political policy of school financing in the United States."[1] What they wrote about was of great interest to people because they sought answers to questions dealing with equalization of educational opportunity, the extent of state control over public schools, the level of education which should be guaranteed to all students, and the constitutional right of a child to public education. Theorists most

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[1]Roe L. Johns, Full State Funding of Education (Pittsburgh: University of Pittsburg Press, 1973), p. 13.

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often mentioned by writers[2] in the field of school finance were: (1)
Ellwood P. Cubberly, (2) George D. Strayer and Robert Haig, (3) Paul
Mort, (4) Harlan Updegraff, and (5) Henry C. Morrison. The contribution
of each theorist to the role of the state in financing education will be
presented in this section.

Ellwood P. Cubberley

Cubberley is considered "the pioneer and foremost figure" in the
development of the theory of state school support to local school dis- ✓
tricts.[3] In his doctoral dissertation completed at Teachers College,
Columbia University in 1905, he expressed the following principal tenets
of his philosophy of school finance:

> Theoretically all the children of the state are equally
> important and are entitled to have the same advantages; prac-
> tically this can never be quite true. The duty of the state is
> to secure for all as high a minimum of good instruction as is
> possible, but not to reduce all to this minimum, to equalize the
> advantages to all as nearly as can be done with the resources at
> hand; to place premium as those local efforts which will enable
> communities to rise above the legal minimum as far as possible;
> and to encourage communities to extend their educational energies
> to new and desirable undertakings.[4]

There was no question in Cubberley's mind of the state's

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[2]Charles S. Benson, The Economics of Public Education (2d ed.;
Boston: Houghton Mifflin Co., 1938); see also Arvid J. Burke, Financing
Public Schools in the United States (New York: Harper and Brothers, 1967);
Johns, op. cit.; Roe L. Johns and Edgar L. Morphet, The Economics and
Financing of Education, a Systems Approach (3d ed.; Englewood Cliffs:
Prentice-Hall, Inc., 1975); Thomas H. Jones, Review of Existing State
School Finance Programs, Volume I, U.S. Educational Resources Informa-
tion Center, ERIC Document ED 058 480, 1971.

[3]Percy E. Burrup, Financing Education in a Climate of Change
(Boston: Allyn and Bacon, Inc., 1974), p. 156.

[4]Ellwood P. Cubberley, School Funds and Their Apportionments
(New York: Teachers College, Columbia University, 1906), p. 17.

responsibility to finance education. He suggested that providing an adequate education was a responsibility to be shared by both the state and local school districts.[5] Jones remarked that "Cubberley, however, didn't draw any clear line of demarcation between the two levels of government."[6] His interest was centered more on the inequalities in financial capacity to support schools and the tax effort which existed among local school districts.[7] He was concerned with insuring that a poor district could offer an adequate program by a maximum effort coupled with a minimum effort by the state.[8]

Flat grants, in which money is paid to districts on the basis of units of task represented by the staff needed to instruct pupils, was advocated by Cubberley. Districts receive monies based on their effort rather than on their relative needs. In reacting to Cubberley's position, Coons labeled the effort of a flat grant plan as being "nonequalizing" as "it merely assists all districts by paying for their task unit costs."[9] It doesn't bring the poor districts revenue available for expenditure any closer to that available for rich districts.[10]

Burrup noted the following ideas and principles as among those

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[5]Charles S. Benson, The Economics of Public Education (2d ed.; Boston: Houghton Mifflin Co., 1968), p. 155.

[6]Thomas H. Jones, Review of Existing State School Finance Programs, Volume I, U.S. Educational Resources Information Center, ERIC Document ED 058 480, 1971, p. 3.

[7]Benson, op. cit., p. 156.   [8]Cubberley, op. cit., p. 219.

[9]John E. Coons, William H. Clune III, and Stephen D. Sugarman, Private Wealth and Public Education (Cambridge: Belknap Press of Harvard University Press, 1970), p. 54.

[10]Ibid.

that Cubberley advocated:

    1.   Education was indeed a state financial responsibility, which it could not and should not ignore.
    2.   State financial support was in addition to local effort and not intended as justifiable tax relief to local districts.
    3. Existing methods of allocating state monies not only did not equalize the financial ability among local districts but may actually have increased financial inequalities among districts.
    4.   The need to increase the number of educational programs offered in the schools with attendant increases in state money for those districts with such extensions. This was his widely known version of reward for effort.
    5.   The wisdom of using aggregate days' attendance over census, ~~enrollment, average daily attendance, or any other measure used in~~ determining the amount of state funds to local districts. This would encourage the extension of the school year and would penalize those districts that shortened the total length of their school year.
    6.   Distribution of some part of the state funds on the basis of the number of teachers employed in a district. He felt that this provision would aid the rural districts, which usually had a low pupil-teacher ratio.[11]

Thursten and Roe credited Cubberley with beginning the movement of educational finance reform which seeks to assure equality of educational opportunity, equalize the tax burden, and at the same time encourage and stimulate improved practices at the local level.[12]

George D. Strayer and Robert Haig

It was Strayer and Haig's theory which served as the foundation for a majority of current state finance programs.[13] They began their work with the publication of the thirteen volume report of the Educational Finance Inquiry Commission in 1923. Volume One of the report,

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[11]Burrup, op. cit., p. 157.

[12]Lee M. Thurston and William H. Roe, State School Administration (New York: Harper and Brothers, Publishers, 1957), p. 146.

[13]Arthur E. Wise, Rich Schools Poor Schools, the Promise of Equal Educational Opportunity (Chicago: The University of Chicago Press, 1968), p. 149.

The Financing of Education in the State of New York, contained their

theory of equalization of educational opportunity which has greatly

influenced modern educational thought and policy.[14] Their concept of

equalization of educational opportunities was described as follows:

> There exists today and has existed for many years a movement
> which has come to be known as the "equalization of educational
> opportunity" or the "equalization of school support." These
> phrases are interpreted in various ways. In its most extreme
> form the interpretation is somewhat as follows: The state should
> insure equal educational facilities to every child within its
> borders at a uniform effort throughout the state in terms of the
> burden of taxation; the tax burden of education should throughout
> the state be uniform in relation to tax-paying ability, and the
> provision for schools should be uniform in relation to the educable
> population desiring education. Most of the supporters of this
> proposition, however, would not preclude any particular community
> from offering at its own expense a particularly rich and costly
> educational program. They would insist that there be an adequate
> minimum offered everywhere, the expense of which should be con-
> sidered a prior claim on the state's economic resources.[15]

To carry out the principle of equalization of educational oppor-

tunity and equalization of school support, Strayer and Haig explained

that districts should be established so that students, wherever they

lived in the state, would be provided equal educational opportunities to

a prescribed minimum. People throughout the state should pay a tax

related to their income in order to raise funds for equalization of

school support. A state department of education should be established

to provide supervision or direct administration of all schools.[16]

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[14]Roe L. Johns and Edgar L. Morphet, The Economics and Financing of Education, a Systems Approach (3d ed.; Englewood Cliffs: Prentice-Hall, Inc., 1975), p. 210.

[15]George D. Strayer and Robert Murray Haig, The Financing of Education in the State of New York. Report of the Educational Finance Inquiry Commission, Vol. 1 (New York: Macmillan Co., 1923), p. 173.

[16]Ibid.

Strayer and Haig's program came to be known as the Strayer and ✓

Haig Minimum Foundation Plan. The foundation plan formula is called

"equalizing" since it is designed to reduce expenditure disparities by

distributing funds on the basis of enrollment of students and the local

school district tax base.[17] An important consideration in their plan is

the provision that local school districts are allowed to raise their tax

levy above the minimum required and spend above the minimum foundation

program. This can have a disequalizing effect as wealthy districts can

raise a larger amount of additional revenue, while poorer districts levy

the same tax, only to raise lesser amounts.[18]

The mechanics of the plan centered around the following elements:

1. A foundation program should be devised around the rich
district idea - each local district would levy the amount of local
tax that was required in the richest district of the state to pro-
vide a foundation, or minimum, program. The rich district would
receive no state funds; the other districts would receive state
funds necessary to provide the foundation program.
2. All foundation programs should guarantee equality of educa-
tional opportunity up to a specified point, but all local districts
should have the discretionary right to go beyond that point and
provide a better program through tax-levy increases.
3. The program should be organized and administered to
encourage local initiative and efficiency.
4. The features of the program should be defined in the law
and should be objective and apply to all school districts of the
state.
5. Foundation programs should be constructed, after thorough
study and careful planning, around the needs and resources of each
individual state.
6. The cost of the foundation program should include a major
part of the total cost of public education in that state.
7. The program should be organized so that no district receives
additional funds because it is under assessed for property taxation
purposes at the local level; uniform property assessment is essential
in all foundation programs.
8. While the plan should encourage the reorganization of school
districts into a reasonable number and the consolidation of attend-
ance areas wherever practicable, provision must be made to avoid

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[17]Coons et al., pp. 63-64.   [18]Jones, op. cit., pp. 9-10.

penalizing necessary small schools.

9. The foundation program should be a minimum and not a maximum program; local initiative and increased expenditures above the foundation program should be practicable in all districts of a state.[19]

Burke commented that "Strayer and Haig recognized that the outcome of the equalization concept was complete state control, support and operation of schools."[20] Because they wanted to preserve the idea of local control and at the same time promote equalization, they compromised by enabling local districts to have taxing power to finance a minimum state program with a low local tax rate.[21] Jones suggested that implementation of the Strayer and Haig formula meant minimum educational opportunities rather than an equal educational opportunity.[22]

Paul Mort

Paul Mort, a student of George Strayer, at Teachers College, Columbia University, was an advocate of the Strayer-Haig Minimum Foundation Plan and was instrumental in its implementation. In his book, The Measurement of Educational Need, Mort provided the following criteria to determine the elements of a satisfactory equalization program.

1. An educational activity found in most or all communities throughout the state is acceptable as an element of an equalization program.
2. Unusual expenditures for meeting the general requirements due to causes over which a local community has little or no control may be recognized as required by the equalization program. If they arise from causes reasonably within the control of the community they cannot be considered as demanded by the equalization program.
3. Some communities offer more years of schooling or a more

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[19]Burrup, op. cit., pp. 9-10.

[20]Arvid J. Burke, Financing Public Schools in the United States (New York: Harper and Brothers, 1957), p. 444.

[21]Ibid. [22]Jones, op. cit., p. 10.

costly type of education than is common. If it can be established that unusual conditions require any such additional offerings in order to bring about an educational result equivalent to the minimum demands, these unusual offerings may be recognized as a part of the equalization program.[23]

Mort identified the elements which should be considered as acceptable or demanded in satisfying each of the above criterion. It was essential to consider the element of cost of an educational activity in a minimum program for elementary and secondary education based on the first criterion. Elements for consideration in the second criterion included differences in transportation costs, differences in per pupil expenditures dependent on school size, differences in construction costs and fuel due to climate, and high teachers' salaries for those living in cities or for inducement of teachers to go to less desirable locations. The third criterion included elements as kindergarten or vocational education if unusual conditions required additional elements.[24]

From the elements identified by the three criterion, Mort established a satisfactory equalization program as one having:

1. As many elementary and high school classroom or teacher units, or their equivalent, as is typical for communities having the same number of children to educate.
2. Each of these classrooms meet certain requirements as to structure and physical environment.
3. Each classroom be provided with a teacher, course of study, equipment, supervision, and auxiliary activities meeting certain minimum requirements.
4. Some communities furnish special facilities, such as transportation.[25]

Mort's revision of the Strayer-Haig Foundation Program is the most popular plan now in use by many states. It was designed to guarantee the ability of all school districts to meet the minimum per pupil

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[24]Ibid., p. 7.   [25]Ibid., p. 8.

expenditures level determined by the state.[26]

According to Burrup, Mort and others in recent years have experimented with a new concept of equalization. This new proposal guarantees all districts a foundation program at state and local expense and provides the incentive for districts to support a good educational program by maintaining a state-local partnership for whatever amount the district selects above the foundation program.[27]

Harlan P. Updegraff

Updegraff, a professor of educational administration at Pennsylvania, had views on school finance which were in fundamental conflict with those of his fellow theorists at Columbia. He held the opinion that local districts should be the dominant force in making decisions and that the state should be confined to assisting districts provide the level of education considered necessary by each local district. He was critical of the foundation program because the minimum level of educational support provided by the state was usually very low and he felt that this led to an inferior education for large segments of the population.[28]

In the early 1920's, Updegraff was asked to conduct school finance studies in New York and Pennsylvania. As a result of these studies, he developed the rationale for what has come to be known as percentage equalizing.[29] Updegraff's formula was aptly described by Jones:

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[26]Mark G. Arnold, The Price of Education (Skokie: National Textbook Co., 1972), p. 97.

[27]Burrup, op. cit., p. 163.   [28]Jones, op. cit., pp. 21-22.

[29]Benson, op. cit., p. 162.

. . . under this mechanism the State shares a fixed percentage
of the cost of any level of education desired by individual local
school districts. First, the State determines what percentage of
the total cost of education in the entire State it should assume.
Second, a local district decides what it wishes to spend. Third,
an automatic mechanism determines what percentage of the cost the
State will bear in any single locality. If the locality is a
wealthy one, the State will bear only a small percentage of the
cost. If the locality is a poor one, the State will bear a large
percentage of the cost. In this way all local school districts are
equally able to support whatever level of educational expenditure
each locality desires.[30]

Updegraff also claimed that his plan was equitable because all

districts in cooperation with the state are in a relatively equal position

as far as raising revenue is concerned. The greater the local effort,

the more money the state provides in an inverse relationship to the

amount of local taxable wealth.[31]

In his book, Rural School Survey of New York State, Updegraff

summarized his principles relative to state support as follows:

1. Local support is fundamental.
2. The local units for the support of schools should contain,
insofar as practicable, enough property taxable for school purposes
to raise that portion of the expenses of the school which it is
believed should be borne by the local districts without an undue
burden upon the owners of property.
3. Some portion of the support of local schools should come
from the state government, the amount being dependent upon certain
factors, exact standards for which have not been scientifically
determined, but which will vary in the different states.
4. The administration of state aid should be such as to increase
the efficient participation of citizens in a democratic form of
government.
5. The purpose of state aid should be not only to protect the
state from ignorance, to provide intelligent workers in every field
of activity, and to educate leaders, but also to guarantee to each
child, irrespective of where he happens to live, equal opportunity
to that of any other child for the education which will best fit him
for life.[32]

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[30]Jones, op. cit., p. 24.   [31]Ibid.

[32]Harlan Updegraff, Rural School Survey of New York State
(Philadelphia: Wm. F. Fell Co., Printers, 1922), p. 117.

Johns and Morphet commented that Updegraff's model for state

support was adopted fifty years later by Coons, Clune and Sugarman and

called "power equalizing" in their book Private Wealth and Public

Education.[33]

Henry C. Morrison

In 1930, Henry C. Morrison, a professor at the University of

Chicago, wrote a book, School Revenue, in which was developed a school

finance theory. He proposed a model in which all school districts are

unified into a state wide system for taxation and administration of

public schools.[34]

Morrison discussed two central themes: the limits of public

responsibility and the financial inequality among school districts. He

presented the limits of public responsibility by distinguishing between

private and public schools. Private schools exist primarily to further

the interests and aspirations of the families from which its children

come. A public school is not "public" because it is open to the public

but it is public because it must have a public or civic purpose as con-

trasted to a private purpose. Therefore, the state's financial interest

should be restricted to public schools.[35] Morrison also believed that

the chief public purpose of the schools was the training of students to

be good citizens in a democracy.[36]

Morrison noted that there was a great financial inequality among

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[33]Johns and Morphet, op. cit., pp. 209-10.

[34]Henry C. Morrison, School Revenue (Chicago: The University of Chicago Press, 1930), pp. 214-16.

[35]Ibid., pp. 8-12.   [36]Benson, op. cit., p. 163.

school districts under the system of school taxation at that time. Some schools could raise much money with little effort while others could hardly support their schools with a heavy tax because of the "taxables" behind each child.[37] He declared, "If there is inequality, we must equalize, and equalization seems the easiest thing in the world in a land where everybody is willing to try anything once."[38]

There were two major approaches to attack the problem of equalization according to Morrison. One way was to preserve the identity of each district and to try to distribute state monies in a manner that would equalize their financial capacities. The other way was to change the structure of the districts themselves through reorganization.[39]

The conclusion drawn by Morrison was that the states themselves are the appropriate fiscal and administrative units for the support and conduct of the schools.[40] Because the emphasis at that time was on local initiative and local control, Morrison's ideas were not very well received.[41] However, Johns stated that Morrison's model for a statewide system of funding is not out of the current mainstream of thought as it was in the 1930's.[42]

Summary

Each of the theorists had a different opinion with regard to the

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[37]Morrison, op. cit., p. 164.   [38]Ibid., p. 193.

[39]Ibid., p. 194.   [40]Ibid., p. 214.

[41]Roe L. Johns, "The Development of State Support for the Public Schools," Financing Education, Fiscal and Legal Alternatives, eds. Roe L. Johns, Kern Alexander, and K. Forbis Jordan (Columbus: Charles E. Merrill Publishing Co., 1972), p. 17.

[42]Johns, Full State Funding of Education, op. cit., p. 30.

role of the state in financing education. Jones commented that their views ". . . are not only conflicting, they are irreconcilable."[43] Cubberley, Strayer and Haig, and Mort believed that the support of education was a responsibility of both the state and the local district with no clear distinction between the two levels. To Updegraff, local support was fundamental; the state's role should be confined to helping school districts provide the level of education they considered appropriate through rewarding tax effort. The state, in Morrison's theory, should have complete control of the fiscal and administrative functions of the schools.

The foundation plan of Strayer-Haig-Mort is the plan that is utilized in most states.[44] With the new pressures and requirements in school finance reform from the courts, Updegraff's theory of percentage equalization and Morrison's concept of full state funding are being carefully studied by states.[45]

SCHOOL FINANCE REFORM AND THE COURTS

School finance systems which rely on the property tax are being challenged in state and federal courts because of the disparities in fiscal ability among school districts.[46] Alexander and Jordan maintained:

Recent court decisions holding state school aid formulas

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[43]Jones, op. cit., p. 35.   [44]Burrup, op. cit., p. 159.

[45]Charles S. Benson, _Education Finance in the Coming Decade_ (Bloomington: Phi Delta Kappa, Inc., 1975), p. 106.

[46]Charles F. Adams, ed., _Financing Education: Who Benefits? Who Pays?_ U.S., Educational Resources Information Center, ERIC Document ED 067 757, p. 7.

unconstitutional as violative of the equal protection clause of the 14th amendment represent an evolutionary step in the court's expansion of constitutional protection of individual rights.[47]

These new challenges of state finance systems were reported in 1968 with the publishing of several books and articles and the holding of conferences among lawyers and other groups.[48] The book, Rich Schools Poor Schools, by Arthur Wise, summarized the initial legal rationale used by plaintiffs in their court suits. Wise believed that the equal protection clause could be interpreted to mean that the quality of education among districts within a state could not vary with geography or wealth.[49] The following constitutional doctrines were used to support his stand:

1. Education is a right which must be made available to all in equal terms.
2. The right to a fair trial does not depend upon the economic status of citizens.
3. The value of a person's vote cannot be made to depend upon where he lives.[50]

McInnis v. Shapiro. Initial challenges under the rationale presented by Wise were unsuccessful in court.[51] The 1968 McInnis v.

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[47]Kern Alexander and K. Forbis Jordan, "Constitutional Alternative for State School Finance," Financing Education, Fiscal and Legal Alternatives, eds. Roe L. Johns, Kern Alexander, and K. Forbis Jordan (Columbus: Charles E. Merrill Publishing Co., 1972), p. 470.

[48]Virginia Fleming, The Cost of Neglect, The Value of Equity. A Guidebook for School Finance Reform in the South, U.S., Educational Resources Information Center, ERIC Document ED 131 554, January, 1974, p. 20.

[49]Joel S. Berke, "Recent Adventures of State School Finance: A Saga of Rocket Ships and Glider Planes," School Review, LXXXII (February, 1974), 183-206.

[50]Wise, op. cit., pp. 185-87.   [51]Jones, op. cit., p. 71.

Shapiro[52] case in Illinois was a suit in which plaintiffs alleged that the state system of financing education discriminated against them thus denying them equal protection under the law. It was claimed that the Illinois' system of finance created large variations in expenditures per student among districts. This created a situation which provided some students with a good education and deprived other students who have equal or greater educational needs. The remedy sought by the complainants was a reduction of expenditure variation between local school districts and the recognition of the varying educational needs of students with funds distributed accordingly.[53]

Because of the lack of information showing how to measure educational need and the inadequacies of the plaintiffs to support their claim that the finance system created variations in expenditures per student from district to district, the Illinois Federal Court held that the Illinois system of financing education was not unconstitutional.[54] The court said that there were no "discoverable and manageable standards" by which a court can determine when the Constitution is satisfied and when it is violated. The case was summarily affirmed by the U.S. Supreme Court in 1969.[55]

Coons, Clune and Sugarman in their book, Private Wealth and Public Education, developed the rationale that was used by the plaintiffs

[52]McInnis v. Shapiro, 293 F Supp. 327 (1968).

[53]R. G. Salmon and M. D. Alexander, The Concept of "Thorough and Efficient": A Problem of Definition, U.S., Educational Resources Information Center, ERIC Document ED 123 734, 1976, p. 2.

[54]McInnis v. Shapiro, loc. cit.

[55]Alexander and Jordan, op. cit., p. 491.

in the second round of court cases. Coons argues that the constitutional violation of school finance systems was that of wealth discrimination. The amount of money available for expenditures in school districts should not be determined by the wealth of the local district.[56] Coons and his colleagues believed that "the quality of public education may not be a function of wealth other than the wealth of the state as a whole."[57]

The only requirement requested of the courts in this approach was that states provide a system that is fiscally neutral; a system which does not allow wealthy communities to provide a better education with less effort as compared to a poorer community. Wise's argument required the states to distribute funds in relationship to "educational need" which was found unmanageable by the courts. The differences between the two approaches was legal strategy. Coons, Clune and Sugarman's argument required "less explicit policymaking."[58]

Berke pointed out the differences in philosophical thought between Wise and Coons et al.:

> Rich Schools, Poor Schools was more obviously egalitarian, con-
> cerned primarily that school resources be distributed in a way that
> insured, at the least, equal treatment and, at best, a compensatory
> approach designed to use public resources to overcome learning dis-
> advantages of social and economic origin. Private Wealth and Public
> Education, on the other hand, placed much greater emphasis on the
> principle of "subsidiarity," the right of individual units to select
> different levels of educational offering on the basis of choice
> unimpeded by differences in wealth.[59]

The Wise rationale as compared with the Coons, Clune and Sugarman

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[56]Berke, loc. cit.; see also John Pincus, The Serrano Case: Policy for Education or for Public Finance? U.S., Educational Resources Information Center, ERIC Document ED 140 430, January, 1977, p. 2.

[57]Coons et al., op. cit., p. 2.

[58]Berke, loc. cit. [59]Ibid.

rationale can be "typified" by these two statements. Wise is basically concerned with equality of educational opportunity, i.e., the quality of education should not vary with geography or wealth. Coons, Clune and Sugarman are concerned with fiscal neutrality or tax rate equality. They insist that any level of tax effort should yield equal educational resources.[60]

Three cases using the Coons, Clune and Sugarman rationale are presented to establish a framework for understanding court requirements of school finance reform since 1968, Serrano v. Priest[61] in California, San Antonio Independent School District v. Rodriguez[62] in Texas, and Robinson v. Cahill[63] in New Jersey. The Rodriguez case differed from Serrano and Robinson in that it was appealed to the U.S. Supreme Court, whereas, the other two cases were appealed to the State Supreme Courts.

Serrano v. Priest. It was the fiscal neutrality approach, i.e., that the quality of education may not be a function of wealth other than the wealth of the state as a whole, which proved successful for the landmark Serrano v. Priest case in 1971.[64] Alexander and Jordan said that "the court handed down a well reasoned decision which strongly documents

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[60]Ibid.   [61]Serrano v. Priest, 18 Cal 3d. 728 (1976).

[62]San Antonio Independent School District v. Rodriguez, 93 S Ct. 1278 (1973).

[63]Robinson v. Cahill, 62 N.J. 473, 303 A 2d. 273 (1973), 339 A 2d. 193, 67 N.J. 35 (1975).

[64]Alvin H. Townsel and Merlin G. Duncan, A Study of Local Effort and Ability as They Relate to School Finance in Alabama, U.S., Educational Resources Information Center, ERIC Document ED 133 790, December, 1976, p. 8.

the establishment of the new equal protection precedent."[65]

The Serrano suit was originally filed in the Superior Court of Los Angeles in 1968 on behalf of John Serrano and a group of parents who lived in east Los Angeles. They alleged three causes of action: (1) California's system of financing schools failed to meet the equal protection requirements of the U.S. Constitution and the California Constitution because it relied on local property taxes which cause large revenue disparities among districts, (2) as a result of the system of finance, they were required to pay higher tax rates in order to receive the same or less educational opportunities available in other school districts, and (3) there was a controversy between the plaintiffs and the defendants as to the validity and constitutionality of the financing program under the 14th Amendment of the U.S. Constitution and under the California Constitution.[66]

Based on the three causes of action the plaintiffs asked the court to declare California's financing system unconstitutional, order the reallocation of school funds to remedy the problem, and retain jurisdiction of the case so that it could restructure the financing system if the defendants and Legislature fail to act.[67]

The defendants requested demurrer hearings so that the court could decide if an actual court trial based on the facts of the case had to be held. The Superior Court granted the defendants a general demurrer

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[65]Alexander and Jordan, op. cit., p. 484.

[66]Townsel and Duncan, op. cit., p. 9.

[67]Thomas A. Shannon, "Has the Fourteenth Done It Again?" _Phi Delta Kappan_, LIII (April, 1972), 466-71.

and dismissed the case.

An appeal was made to the California Supreme Court and on August 30, 1971, the court issued this decision:

> We are called upon to determine whether the California public school financing system with its substantial dependence on local property taxes and resultant wide disparities in school revenue, violates the equal protection clause of the Fourteenth Amendment.
> We have determined that this funding scheme invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors. Recognizing as we must that the right to an education in our public schools is a fundamental interest which cannot be conditioned on wealth, we can discern no compelling state purpose necessitating the present method of financing.
> We have concluded, therefore, that such a system cannot withstand constitutional challenge and must fall before the Equal Protection Clause.[68]

The Court made the following determinations in order to decide whether the California public school's financing system violated the equal protection clause of the U.S. Constitution and the California Constitution: (1) education is a "fundamental interest" protected by the Constitution, (2) wealth is a "suspect classification" (classification on the basis of wealth or property), and (3) the state did not have a "compelling interest" (a state's justification for treating people in a certain way) in classifying children according to the wealth of the district.[69]

The case was remanded to the Superior Court of Los Angeles for trial on the facts heard by the California Supreme Court. On April 10, 1974, the trial court rendered its decision in favor of the plaintiffs and ordered statewide equalization of California's educational finance

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[68]Serrano v. Priest, 5 Cal 3d. 584, 487 P 2d. 1241, 96 Cal Rptr. 601 (1971).

[69]Ibid.

system by 1980.[70] Thomas Shannon, in Special Report, provided this

abstract of the Superior Court's decision:

> The trial court held that the present California system of financing its public elementary and secondary schools violates the equal-protection-of-the-law provisions of the California Constitution because a disparity of tax money to support education exists among the districts of the state. It makes no difference, as a matter of constitutional law, that the present system of paying for education might provide an "adequate" education for all children of the state. There is a disparity in the amount of money available for the education of children among the districts of the state which is constitutionally significant because it permits some school districts to offer a higher quality of education than others. This differential treatment of children is in the area of the "fundamental interest" of education under the California Constitution and is not justified by any compelling reason. Therefore, the disparity must be corrected and such correction must take place in a "reasonable" period of time . . . .[71]

Judge Jefferson, in Serrano, mentioned several potential alterna-

tive plans for the Legislature to consider in developing an educational

finance system which does not produce disparities. They included: (1)

full state funding with the imposition of a statewide property tax, (2)

consolidation of the more than one thousand districts into approximately

five hundred with boundary realignments to equalize the assessed valua-

tion of real property among school districts, (3) taxing commercial and

industrial property at the state rather than at the local level, (4)

school district power equalizing which would allow districts to spend at

different levels but which would require a similar tax effort for any

given level of expenditure, and (5) a voucher system in which parents

would be given money to spend for education at the school of their

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[70]Serrano v. Priest, No. 938, 254 Superior Court State of California (1974).

[71]Thomas A. Shannon, "The Second Serrano Case - Important Implications for California School Finance," Special Report, III, No. 15.

choice.[72]

The California Supreme Court on appeal heard the trial court's judgment and on December, 1976, rendered a final decision affirming the trial court. In a four to three decision the court declared that the present system of financing education is unconstitutional based on California's Constitution and is to be replaced by 1980 with one that provides equal educational opportunities for students in all districts.[73]

It is important to note that the trial court's decision was based on the equal protection clause of the California Constitution because during the course of the trial an important decision was being made in the Rodriguez case in Texas. The United States Supreme Court in that case held that education was not a "fundamental interest" based on the U.S. Constitution.[74]

San Antonio Independent School District v. Rodriguez. Townsel and Duncan, in their study of school finance reform, commented that "without a doubt, the most profound school litigation of the century was the Texas case Rodriguez."[75] They claimed that although the case was similar to Serrano in terms of its issues, the fact that the U.S. Supreme Court rendered a decision which was the law of the land makes Rodriguez significant.[76]

The complaint in Rodriguez was first brought to the U.S. District

[72]Serrano v. Priest, op. cit. (1974).

[73]Serrano v. Priest, op. cit. (1976).

[74]Shannon, loc. cit.

[75]Townsel and Duncan, op. cit., p. 10. [76]Ibid.

Court in San Antonio, Texas in the summer of 1968. Demetrio Rodriguez

challenged the constitutional validity of the Texas system of financing

public education claiming that the financing system of the state makes

education a function of the local property tax.[77] The district court

held that the plaintiffs had been denied equal protection of the law by

the Texas system for financing its public schools.[78] The court said

". . . the state may adopt any financial scheme desired so long as the

variation in wealth among the governmentally chosen units do not affect

spending for the education of any child."[79] As in the case of Serrano,

the court established a standard of fiscal neutrality which requires

that the quality of education may not be a function of wealth other than

the wealth of the state as a whole.[80]

On March 21, 1973, the U.S. Supreme Court reversed the ruling of

the District Court with a five to four decision. The Court established

this framework for their analysis:

> We must decide, first, whether the Texas system of financing
> public education operates to the disadvantage of some suspect
> class or impinges upon a fundamental right explicitly or implicitly
> protected by the Constitution, thereby requiring strict judicial
> scrutiny. If so, the judgment of the district court should be
> affirmed. If not, the Texas scheme must still be examined to deter-
> mine whether it rationally furthers some legitimate, articulated
> state purpose and therefore does not constitute an invidious
> discrimination in violation of the Equal Protection Clause of the

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[77]Thomas A. Shannon, "Rodriguez: A Dream Shattered or a Call for Finance Reform?" Phi Delta Kappan, LIV (May, 1973), 587-88, 640-41.

[78]Alexander and Jordan, op. cit., p. 487.

[79]Rodriguez v. San Antonio Independent School District, 337 F Supp. 280 (1971).

[80]Shannon, "Rodriguez: A Dream Shattered or a Call for Finance Reform," loc. cit.

Fourteenth Amendment.[81]

Education is not a "fundamental interest," declared the court, because it is not explicitly or even implicitly guaranteed by the Constitution. Also, the Texas public school system does not operate to the disadvantage of some "suspect class" as the people living within a school district are too varied to be classified on the basis of wealth or property. The court however added there is a need for reform of finance systems and innovative thinking to assure both a high level of quality and greater opportunities in public education. The solutions must come from the legislature and from the democratic pressures of the electorate.[82] An important point of Rodriguez is that this decision ended the series of cases which rely upon the 14th Amendment of the Federal Constitution to invalidate school finance laws.[83]

Robinson v. Cahill. The Robinson v. Cahill case was brought to the New Jersey Superior Court with charges that were similar to those of Serrano and Rodriguez. The plaintiffs claimed that the New Jersey educational finance system violated the equal protection clauses of the United States and New Jersey Constitutions because the quality of education is dependent on the wealth of each school district and not the total wealth of the state. In addition, they said that the state was in violation of the "thorough and efficient" educational clause of New Jersey's

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[81]San Antonio Independent School District v. Rodriguez (1973), op. cit.

[82]Ibid.   [83]Townsel and Duncan, op. cit., p. 10.

Constitution.[84]

A "thorough and efficient" education, according to the plaintiffs,
required that the state provide for each child the necessary instruction
in citizenship and a minimum education in reading, writing and function-
ing in a political environment. It was alleged that the state had failed
to do so as it was impossible to provide education at a minimum level
under the present state system of finance. On January 19, 1972, the
~~Superior Court ruled that the educational system of the state was uncon-~~
stitutional based on the equal protection clauses of the United States
and New Jersey Constitutions and the "thorough and efficient" clause of
the state's Constitution.[85]

The defendants appealed the trial court's decision to the New
Jersey Supreme Court and in April, 1973, two weeks after the United
States Supreme Court decided the Rodriguez case, the Court's opinion was
handed down. The State Supreme Court upheld the lower court's ruling
but not for the same reasons. The Court found that the New Jersey
statute was not in violation of the federal equal protection clause and
that the case should not have been decided on the state's equal protec-
tion clause. The Court said it was upholding the lower court's decision
because the New Jersey statute showed "no apparent relation to the mandate
for equal educational opportunity" as guaranteed by the "thorough and
efficient" clause of New Jersey's Constitution.[86]

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[84]Robinson v. Cahill, 118 N.J. Superior 223, 287 A 2d. 187, 119
N.J. Superior 40, 289 A 2d. 569 (1972).

[85]Ibid.

[86]Robinson v. Cahill, 62 N.J. 473, 303 A 2d. 273 (1973).

In their analysis of the Robinson case, Alexander and Jordan pointed out the importance of the Superior Court recognizing the problem of varying educational needs. The Court acknowledged that children from lower socioeconomic homes may require more help if they are to progress normally in school. This compensatory help requires more revenue. They stated that "this is of course, conjecture, but the decision of this court gave the fullest recognition to varying educational needs and costs of any court to date."[87]

The following summary of each of the four cases discussed outlines a basic distinction of their impact on school finance reform. Although these decisions made by the state courts have been in conflict, it is possible to detect trends which will help those concerned with educational finance predict the effect of future court rulings on financial equalization.

In McInnis, the U.S. Supreme Court affirmed a District Court's decision that the Illinois system of school finance did not violate the equal protection clause of the 14th Amendment. There were no "discoverable and manageable standards" by which a court can determine whether the Constitution is satisfied or violated.

In Serrano, the California Supreme Court upheld the trial court's decision that the state system of financing public school violated the equal protection clause of the California Constitution. The determination was made that (1) education is a "fundamental interest" protected by the Constitution, (2) wealth is a "suspect classification," and (3) the state

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[87]Alexander and Jordan, op. cit., p. 493; see also Arthur E. Wise, "Minimum Educational Adequacy: Beyond School Reform," Journal of Educational Finance, I (Spring, 1976), 468-83.

did not have a "compelling interest" in classifying children according to the wealth of the district. The court set a precedent when it adopted a principle of fiscal neutrality which holds that "the quality of education may not be a function of wealth other than the wealth of the state as a whole."

In Rodriguez, the U.S. Supreme Court reversed the decision of a Texas Federal District Court. On a five to four decision, the Supreme Court ruled that education is not a "fundamental interest" as it is not explicitly nor implicitly guaranteed by the U.S. Constitution and the Texas public school system does not operate to the disadvantage of some "suspect class." An important point of this case is that the decision terminated future cases relying on the U.S. Constitution's 14th Amendment for finding state finance systems unconstitutional.

In Robinson v. Cahill, the New Jersey Supreme Court upheld a Superior Court's decision but for reasons different from those of the Superior Court. It found the state's financing system not in violation of the "equal protection" clause but in violation of the New Jersey Constitutional provision for a "thorough and efficient" education. This phrase was interpreted to mean a guarantee of equal educational opportunity for each child. This case was decided by the State Supreme Court based on state constitutional provisions rather than by the U.S. Supreme Court on U.S. constitutional provisions. In addition, the court acknowledged the problem of varying educational needs and costs as a possible criterion for determining the constitutionality of state school finance programs or guidelines.

CALIFORNIA SCHOOL FINANCE REFORM IN
RESPONSE TO SERRANO

Three legislative bills have been passed in California in an attempt to meet the requirements of Serrano. They are SB 90 (Dill, 1972), AB 1267 (Gonzales, 1973), and AB 65 (Greene, 1977).

Senator Ralph Dill authored SB 90, the first bill passed in response to the 1971 California Supreme Court's Serrano decision. It was passed by the Legislature and signed by Governor Reagan in December, 1972.[88] Senate Bill 90 was written to provide property tax relief and to equalize the state's educational finance system.[89] It was designed to (1) provide monies to roll back property taxes used to support school districts, (2) give homeowners direct property tax relief, (3) give renters income tax benefits, and (4) give businesses increased business inventory tax exemptions.[90]

In a special issue of the Sacramento Education Legislative Letter, Downing summarized the main features of the bill. The new bill was to have provided $561 million for school aid in 1973-74. Tax reforms in the bill included:

1. Realistic Foundation Programs.
2. Increased assistance for low wealth districts.
3. The state assuming its fair share of mandated programs.
4. Recognition of the economic needs of disadvantaged students.
5. An annual adjustment factor for inflation.
6. Fiscal updating of categorical aid programs.

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[88]Gordon H. Winton Jr., ed., Sacramento Education Legislative Letter, VI (December 25, 1972).

[89]John Pincus, "The Serrano Case: Policy for Education or for Public Finance?" Phi Delta Kappan, LIX (November, 1977), 173-79.

[90]California School Boards Association, "SB 90 Passes! SB 95 Too," California School Boards, XXXII (January, 1973), 12.

7. Abolition of slippage so that the State School Fund is completely distributed.

8. Forward funding, so districts could plan early for succeeding years.[91]

Passage of the bill generated many comments, positive and negative, from legislators and educators. State Superintendent of Schools, Wilson Riles, held the opinion that coupled with the earlier Early Childhood Education Bill, SB 90 marked the most significant increases in any state's educational spending in the history of this country.[92] Bill Cunningham, Executive Director of the Association of California School Administrators (ACSA), said that the passage of SB 90:

. . . . demonstrates the effectiveness of a concerted effort on the part of the educational community. However, it presents us, district by district, with the dilemma of establishing priorities for the use of these funds. This dilemma may well prove more traumatic than the battle we just successfully concluded.[93]

Joseph Brooks, Executive Secretary of the California School Boards Association, believed that there are a lot of things that funds from SB 90 or any other money will not do; it will not prevent personal benefit from those grabbing "too much for too few" nor overspending at the cost of needed services. He went on to say that wisdom in spending is a must and mentioned four human factors that money cannot buy: (1) boards will have to give careful consideration to demands for expenditures, (2) teachers will have to give careful thought to salary and benefit requests, (3) administration will have to carefully decide which programs should be implemented, and (4) everyone will have to cooperate

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[91]George M. Downing, "Special Issue - SB 90," Sacramento Education Legislative Letter, VI (December 6, 1972).

[92]Winton, op. cit. (December 11, 1972).

[93]California School Boards Association, loc. cit.

in order to insure the best expenditures for educating children. He concluded the article by making the point that it is those human factors that will make SB 90 meaningful to California's educational system.[94]

In a presentation to the delegates of a California School Boards Association Conference, Houston Flournoy, State Controller, remarked that, "SB 90 is 'no way an answer' to the taxpayer or to the children in a classroom."[95] At the same conference, Assemblyman Willie Brown said that SB 90 is not a panacea nor is it even a partial answer to Serrano.[96]

In a study of the impact of SB 90 on fiscal equity and equalization by Martini, it was found that SB 90 failed to provide greater equity among local property taxpayers in elementary, secondary or unified school districts in California. The conclusion was also drawn that although the state had assumed greater responsibility for financing education, there was limited impact on equalization of educational opportunity.[97] Wilberding, in his doctoral dissertation, noted that the first year under SB 90 was fairly successful. He went on to say, however, that serious budget problems began to crop up the second year. This was partly due to declining school enrollment and the set inflation factor which was

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[94]Joseph Brooks, "And Now for the Things That Money Can't Buy," California School Boards, XXXII (January, 1973), 13.

[95]Houston Flournoy, Second General Session Speaker, California School Boards Association Delegate Assembly Conference, November 29 to December 3, 1972, California School Boards, XXXII (January, 1973), 17.

[96]Willie Brown, Jr., Third General Session Speaker, California School Boards Association Delegate Assembly Conference, op. cit., p. 17-18.

[97]Louis P. Martini, "The Impact of SB 90 on Fiscal Equity, Equalization of Educational Opportunity, and the Purposes of Expenditures Among California Schools" (unpublished EdD dissertation, University of the Pacific, 1974), p. 133.

approximately half the actual amount.[98] From the findings of the two

studies, it can be concluded that SB 90, though somewhat successful in

its first year, had little impact on the equalization of educational

opportunity in California.

(AB 1267), known as the "trailer bill" to SB 90, was authored by

Assemblyman Joe Gonzales to rework parts of SB 90 before it became

operable. It was signed by the governor and became effective on July 1,

~~1973. Essentially, the bill: (1) increased the inflation allowance from~~

$65 to $70 per unit of average daily attendance for 1973-74, and (2)

increased the foundation program in 1974-75 and for the next four years.

AB 1267 dealt with only the educational portions of SB 90 as other

governmental agencies are included in the Senate Bill.[99]

In its 1974 Serrano decision, the Los Angeles Superior Court said

that the evidence revealed that wide disparities in expenditures between

low wealth districts and high wealth districts will be continued for

years under SB 90 and AB 1267 and will have significant adverse effects

on the quality of educational programs and opportunities in the state.

Students in low wealth districts are being afforded a lower quality of

education and opportunities than students in high wealth districts.

Therefore, the court held that California's financing system for public

elementary and secondary schools, including the changes made by SB 90 and

AB 1267, constitute a violation of the California Constitution's

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[98]Thomas A. Wilberding, "Preferences for Serrano-Priest Finance Proposals Expressed by California Superintendents" (unpublished EdD dissertation, University of the Pacific, 1976), p. 59.

[99]Winton, op. cit. (July 13, 1973).

equal-protection-of-the-laws provision.[100]

Judge Jefferson, the presiding judge in the case, stated:

. . . even though SB 90 and AB 1267 have made significant
improvements in the foundation-program system of financing public
schools, including the narrowing of expenditure differentials
between school districts, there remain substantial disparities in
per-pupil revenues and expenditures between school districts
because of the substantial variations in assessed valuations of
taxable property between school districts. Under these circum-
stances, such per-pupil expenditure differentials between school
districts constitute a denial of equality of education and
uniformity of treatment to the children of the low-wealth school
districts of the state.[101]

On September 17, 1977, AB 65, authored by Assemblyman Leroy
Greene, became California's new school finance law. "The measure" as
reported by SELL, "carried an urgency clause and became effective imme-
diately upon his [the Governor's] signature."[102] The bill was drawn in
response to the California Supreme Court's Serrano v. Priest decision on
December 30, 1976. The Court upheld the Los Angeles Superior Court's
1974 ruling that California's system of financing schools does not meet
the requirement for equality of educational opportunity and an equitable
tax structure. The Court ordered the state to begin the discontinuance
of its present system and replace it with one which would provide equal
educational opportunities for students in both rich and poor districts by
1980.[103]

The September 26, 1977 issue of SELL presented the following
brief summary of the effects that AB 65 will have on California's educa-
tional finance system in future years:

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[100]Serrano v. Priest, op. cit. (1974).   [101]Ibid.

[102]Winton, op. cit. (September 26, 1977).

[103]Serrano v. Priest, op. cit. (1976).

1. <u>Foundation Program</u> - The foundation program will be increased by \$109 in 1978-79 and by \$119 in 1979-80. In 1981 and thereafter a 6% inflation allowance will be applied to the foundation program and revenue limit. Under current law the high school adult education foundation program will increase from \$862 to \$916 in 1977-78 and 6% each year thereafter.

2. <u>Revenue Limits</u> - For 1977-78 only all districts will calculate their revenue limits pursuant to the provisions of SB 1641 of 1976. For 1977-78 only the increase which ordinarily would have been calculated in the revenue limit will be provided as a direct allocation to qualified equalization aid school districts. Basic aid districts will not be eligible for additional revenue limit increases in 1977-78 beyond that allowed in SB 1641. However, in 1978-79 all revenue limits (including basic aid districts) will be adjusted to reflect the 1977-78 increases. No prior year adjustments will be allowed for these increases. Districts with revenue limits greater than 1.2 x the foundation program will utilize a 7% inflation factor program allowance adjusted by the districts' squeeze factor rather than the increase in the foundation program except that under no circumstances should such districts' revenue limits be 1.2 x the prior year's foundation program plus the foundation program increase modified by the districts' squeeze factor.

3. <u>Declining Enrollment Adjustment</u> - Beginning in 1978-79 the districts will be allowed to include 75% for the current loss in a.d.a. plus 50% of the prior year's loss; e.g., in 1978-79 50% of the decline in the 1977-78 a.d.a. and 75% of the decline in the 1978-79 a.d.a. may be used to compute the district's revenue limit. Eligibility would be based upon a requirement of at least 1% loss in a.d.a.

4. <u>Special Education</u> - AB 65 provides for a 6% increase in 1977-78 in funding for physically handicapped, educable mentally retarded, severely mentally retarded and educationally handicapped programs not covered under the Master Plan for Special Education. The measure also provides for expansion and funding of M.P. for the next three years with funding allocated for the subsequent two years but to be appropriated through the budgetary process.

5. <u>Instructional Materials</u> - Provides for an increase of \$3.36 a.d.a. in the instructional materials fund for 1977-78 and provides that this amount shall be adjusted annually thereafter in conformance with the Consumer Price Index (all items of the Bureau of Labor Statistics of the U.S. Dept. of Labor measured for the calendar year next preceding the fiscal year to which it applies.) This is the first and only use of the CPI as an inflation factor in any school finance legislation of which we are aware.

6. <u>STRS Unfunded Liability Relief</u> - Commencing in 1979-80 districts contributions to STRS will increase to 8.5% of certificated salaries with an additional increase of .5% for each fiscal year thereafter until the total district contribution equals 10% of certificated salaries. In addition, commencing 1979-80 the state will make additional contributions to STRS of 1% of the total of the salaries upon which members contributions are based. The state's contribution will increase by a .5% per year until it reaches a total of 3% in the fifth fiscal year (1983-84). County superintendents'

offices will be allowed to increase revenue limits to cover the increased cost of STRS.

7. <u>Improvement of Elementary and Secondary Education</u> - Under AB 65 planning money is provided for the State Dept. of Education to expand restructuring (now called "improvement") to include grades 4-8 and 9-12. It is our understanding that before implementation of the improvement plans it will be necessary for the State Board of Education to adopt additional rules and regulations and we will not attempt at this time to go into the details of the improvement por-tion AB 65. We are, however, hopeful that within the next several weeks we will be able to secure a brief but comprehensive summary of the improvement provisions of the bill.

8. <u>Slippage</u> - State and local funding ratios based upon the 1977-78 year will be maintained commencing in 1978-79 by requiring the State Superintendent of Public Instruction to notify all school districts and county superintendents of schools on or before July 15 of each fiscal year of the estimated computational tax rates and these rates will be used by school districts in estimating state aid to be received under the foundation program for that fiscal year in preparation of the district's publication budget. We believe this is a very important factor in AB 65, although due to the large increase in assessed values throughout the state in 1975 (over 14%), the state's guaranteed percentage will be much less than had the 1976-77 fiscal year been used as the base.

9. <u>Guaranteed Yield Program - (Variable Revenue Limit) - Recapture and Minimum Tax Rates</u> - Again, we will not attempt to analyze these features of the bill at this time. . . .[104]

In a memorandum to county and district superintendents, Wilson

Riles, California's Superintendent of Public Instruction, explained that

the bill is comprehensive and complex but that he viewed it as an oppor-

tunity to provide the best education for California's students. The bill

will not satisfy everyone, but it provides a good framework for meeting

the state's needs.[105]

John Serrano Jr., who filed the lawsuit in 1968, asked the Cali-

fornia Supreme Court on December 27, 1977, to declare AB 65

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[104]Winton, op. cit. (September 26, 1977).

[105]Wilson Riles, <u>AB 65 School Finance Measure</u>. A memorandum to all California county and district superintendents (Sacramento: Department of Education, October 17, 1977). (Mimeographed.)

unconstitutional because he didn't think it will do what it promises.[106]

The Supreme Court denied the request on January 19, 1978. Attorney for Serrano, John McDermott, said that the court didn't say that AB 65 satisfies the Serrano requirement. He maintained that the court simply said, "You've come to the wrong court. Go to the trial court first."[107]

Senator Albert S. Rodda, in a memorandum to all Senators, provided an item-by-item explanation of the AB 65 Conference Committee Report. In explaining the ingredients of the Foundation Program aspects of the bill he wrote that "the adoption of such a feature will provide that 93 percent of all the state's A.D.A. will be within a $200 range by 1981-82."[108] In another section of the paper covering the Guaranteed Yield Program, Rodda explained, "The Court's 'wealth neutrality' criterion of equal revenue for equal tax rate fill apply to approximately 80 percent of the A.D.A. in the state."[109] The California Supreme Court, however, ruled that the disparity in the amount of money available for educating "all children" of the state must be corrected.[110]

The decision as to whether AB 65 meets the Serrano requirements has yet to be made by the California Supreme Court. Most likely, the judgment will not be soon in coming as there are two facts to consider: (1) the Court has given the state legislature until 1980 to replace the

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[106]Stockton Record, December 28, 1977.

[107]Stockton Record, January 20, 1978.

[108]Albert S. Rodda, AB 65 Conference Committee Report. A memorandum to all California senators (Sacramento: Senate Committee on Finance, August 24, 1977). (Mimeographed.)

[109]Ibid.

[110]Serrano v. Priest, op. cit. (1976).

school finance system completely, and (2) AB 65 will not be fully implemented until 1981-82.

Financing alternatives which will provide options for the legislature in the event AB 65 is held to be unconstitutional should be studied. The consolidation of school districts, that was suggested by the Court in Serrano, is a potential approach for attacking the problem of equalizing California's school finance system. Benson stated that school district consolidation could have been another route or the "road not taken" to reform school finance systems in states which have large numbers of school districts.[111] This is the case in California; there are 1,046 districts in the state which vary in size, vary in average daily attendance and vary in wealth.[112] Benson went on to say that "by combining sets of rich districts with sets of poor districts, differences in taxable values per student could be reduced to the point of insignificance."[113] It was noted by Berke that the tax base must be expanded to regional jurisdictions within a state to correct the disparities of unevenness in the distribution of taxable real property.[114] Bothwell also supported the notion of consolidation when he said that combining districts into larger entities would diminish the wealth differential

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[111]
Charles S. Benson, _Education Finance in the Coming Decade_, op. cit., p. 107.

[112]California State Department of Education, _1975-76 California Public Schools Selected Statistics_ (Sacramento: California State Department of Education, 1977).

[113]Benson, _Education Finance in the Coming Decade_, loc. cit.

[114]Joel S. Berke, "The Current Crisis in School Finance: Inadequacy and Inequity," _Phi Delta Kappan_, LIII (September, 1971), 2-7.

among them.[115]

The consolidation of school districts will address the requirements of "fiscal neutrality" and the issue of "local control." The fiscal neutrality requirement would be satisfied as districts would be consolidated so that their assessed valuations are equalized and reflect the wealth of the state as a whole.[116] The concern of local control would be addressed as each consolidated district would be composed of an area or region within the state where local boards of education would retain control over their local tax revenue.[117] Consolidation is a less extreme plan than full state funding in which the state collects all school revenues and redistributes them to each district.[118]

SUMMARY

A review of the literature related to school finance reform was presented in Chapter 2. The topics reported in this chapter included: (1) Early School Finance Theorists and their Contributions to School Finance Reform, (2) School Finance Reform and the Courts, and (3) California School Finance Reform in Response to Serrano.

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[115]Robert O. Bothwell, How Texas Should Respond to Its Crisis in School Finance, U.S., Educational Resources Information Center, ERIC Document ED 125 258, 1973.

[116]Benson, Education Finance in the Coming Decade, loc. cit.

[117]Lawrence C. Pierce and others, State School Finance Alternatives: Strategies for Reform, U.S., Educational Resources Information Center, ERIC Document ED 105 571, May, 1975.

[118]Johns and Morphet, op. cit., p. 340, citing Arthur E. Wise, "The Constitution and Equality: Wealth, Geography, and Educational Opportunity" (abstract of PhD dissertation, University of Chicago, 1967), p. 21.

Theories developed by Ellwood P. Cubberley, George D. Strayer and Robert Haig, Paul Mort, Harlan Updegraff and Henry C. Morrison were presented. Although the theories were formulated in the early 1900's, they have greatly influenced present day school finance reform. Cubberley was instrumental in the development of the theory of state school support to local school districts. He advocated the "flat grant" in which money is paid to districts on the basis of units of task. Strayer and Haig formulated the Minimum Foundation Plan which was designed to reduce expenditure disparities by distributing funds on the basis of enrollment of students and the local district tax base. Their plan has served as the basis for a majority of current state finance programs. Mort was instrumental in implementing the Strayer-Haig Foundation Plan. He developed the technology and provided criteria to determine the elements of a satisfactory equalization program. Updegraff's theory has come to be known as percentage equalizing. He believed that local districts should be the dominant force in making decisions and that the state's role should be confined to assisting each district provide the level of education they consider necessary. Morrison proposed a theory in which all districts are unified into a state wide system for the taxation and administration of public schools.

New challenges of inequitable state finance systems began in 1968 with the publication of basically two books, Rich Schools Poor Schools by Richard Wise and Private Wealth and Public Education by Coons, Clune and Sugarman. Four key cases were discussed: (1) McInnis v. Shapiro in Illinois in which the "discoverable and manageable standards" were used; (2) Serrano v. Priest in California which established a precedent for succeeding cases with the adoption of the principle of "fiscal

neutrality," i.e., that the quality of education may not be the function of wealth other than the wealth of the state as a whole; (3) San Antonio Independent School District v. Rodriguez in Texas in which the U.S. Supreme Court reversed the decision of a Federal District Court and ruled that education is not a "fundamental interest" guaranteed by the U.S. Constitution; and (4) Robinson v. Cahill in New Jersey which found the state educational finance system in violation of the New Jersey constitutional provision for a "thorough and efficient" education.

California's responses to the Serrano v. Priest requirements were discussed. The main features of SB 90 and its trailer bill AB 1267 were summarized. They were found to be in violation of the California Constitution's equal-protection-of-the-laws provision. The present state finance law, AB 65, was also presented. The bill will not be fully implemented until the 1981-82 school year and the California Supreme Court has yet to rule on its meeting the provisions of Serrano. The consolidation of school districts was suggested as an alternative plan for equalizing California's finance system in the event AB 65 is held to be unconstitutional by the California Supreme Court.

Alternative plans for financing California's public schools should continue to be studied. Research findings will assist the state legislature in making future decisions as to the alternative or combination of alternatives which will best meet California's educational finance needs. The need for school finance reform was well expressed by Berke. He chose the metaphor of switching from the rocket ship of Serrano to the glider plane of state legislative reform. He wrote, "Gliders cannot rise by themselves, any more than school finance laws can bring themselves into being. They need a towplane to get

airborne."[119]

In Chapter 3 the procedures used in the study are presented.
Chapter 4 contains the data collected and an analysis of the data.
Chapter 5 consists of the summary, the conclusions and the recommenda-
tions for further study.

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[119]Berke, "Recent Adventures of State School Finance: A Saga of
Rocket Ships and Glider Planes," loc. cit.

Chapter 3

PROCEDURES OF THE STUDY

In Chapter 3, the procedures used to conduct the study are presented. The chapter is divided into three parts: (1) The Population, (2) Data to be Collected, and (3) Analyses of the Data. In all instances, accuracy was a prime consideration in conducting this study because of the reliance on the numerical data collected. It was assumed that the information gathered from all sources was reported correctly. To reduce the chances of error in working with the data, the replication of numbers was kept to a minimum. Whenever possible, the data submitted to the computer were taken directly from budget documents and other materials obtained from the California State Department of Education and county school superintendents' offices.

THE POPULATION

As this study simulated a consolidation of school districts throughout the state of California, the population included all public elementary, secondary and unified school districts in the state. With computer assistance, working with the entire population was manageable.

The integrity of each of the 1,046 existing school districts as an administrative unit was maintained in combining districts, i.e., school districts were combined only in terms of consolidated taxing areas. The basic units for consolidation were unified and high school

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districts as all elementary school districts are presently included in a high school district with two exceptions in Napa County--Howell Mountain Elementary and Pope Valley Elementary. These two districts were arbitrarily attached to St. Helena Unified to which they are currently sending their high school students.

The rationale for including elementary districts with the high school districts to which they send their students was threefold. First, a high school district is composed of the elementary districts associated with it. If any of its elementary districts were separated from it or other districts were added to it in the process of consolidation, the high school district would no longer have the same makeup. For that reason, it was important to keep each high school district with its associated elementary districts intact. Second, it made all districts which were to be consolidated comparable in terms of their organization as unified districts are composed of both elementary and high school students. Third, it reduced the total number of districts available for consolidation from 1,046 to 369, 254 unified districts and 115 high school districts. In some cases the unified or high school districts were joint districts which means that they were located in two or more counties. These districts were assigned to the county of control, i.e., to the county which has the responsibility of assuring that they are operating under the legal limits of the Education Code.[1]

DATA TO BE COLLECTED

The most recent data available were collected from two bureaus in

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[1]California, Education Code (1977).

the California State Department of Education and from eleven county
school offices in the state. Financial data were secured from the Bureau
of School Apportionments and Reports in their publication <u>1975-76 Cali-</u>
<u>fornia Public Schools Selected Statistics.</u>[2] Maps and other information on
the geographical locations and boundaries of all school districts in the
state were obtained from the Bureau of Management Services and from the
following county school superintendents' offices: Alameda, Fresno, Los
~~Angeles, Orange, San Mateo, Santa Barbara, Santa Clara, Siskiyou, Solano,~~
Tulare and Ventura.

The following data were collected for every elementary, high
school and unified school district in the state:

1. Modified assessed valuation of real property.

2. General purpose tax rate.

3. Average daily attendance (a.d.a.).

4. Revenue available as generated by the general purpose tax
rate.

5. Geographical location and district boundaries.

ANALYSES OF THE DATA

Because of the massive amounts of calculation and iteration
involved, a computer was used to analyze the data. Some of the raw data
were reorganized and several preliminary calculations were made for input
to the computer's data bank. The stored information was to be used in
this study's uniquely designed computer program for consolidating

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[2]California State Department of Education, <u>1975-76 California</u>
<u>Public Schools Selected Statistics</u> (Sacramento: California State Depart-
ment of Education, 1977).

districts.

The first preliminary calculation was the combining of the elementary and high school a.d.a. for each high school and unified district to obtain the total a.d.a. for those areas. The a.d.a. for each combined district (elementary plus secondary) was then divided into the modified assessed valuation for the district to yield the modified assessed valuation per a.d.a. The modified assessed valuation per a.d.a. for each of the 369 districts was submitted to the computer for determining the median modified assessed valuation per a.d.a. for the state.

The median revenue available per a.d.a. for the state was the second calculation required. This was determined by dividing the median modified assessed valuation per a.d.a. for the state by 100 then multiplying the quotient received by the median general purpose tax rate for unified school districts in the state. The median general purpose tax rate for unified school districts was utilized as it was representative of the type of district being consolidated in this study.

In addition to the above calculations, the contiguity of school districts was determined because it was considered important that only those districts which had common boundaries be linked to form consolidated districts. The contiguity of districts was visually identified by plotting each district on a large map of the state. District contiguity was then expressed in an acceptable form for use by the computer. The method used was to first assign each district a unique number from 1 through 369. The districts which were contiguous to a given district were identified in this manner: 1 is contiguous to 2,3,4,5; 2 is contiguous to 1,3,6; . . . N. Each district was also assigned a combination letter-number as 1A although it was not used by the computer in the

process of consolidation. The combination letter-number was used to identify the county in which the district was located.

Information submitted to the data bank in preparation for running the consolidation program consisted of the data obtained from the preliminary calculations, reorganized data and raw data. The input included the following:

1. Modified assessed valuation of real property for each of the 369 school districts to be consolidated.

2. Average daily attendance for each of the 369 school districts to be consolidated.

3. Contiguity of districts expressed in the following manner: 1 is contiguous to 2,3,4,5,; 2 is contiguous to 1,3,6; . . . N.

4. State median modified assessed valuation per a.d.a.

5. State median general purpose tax rate for unified school districts.

6. The variance to be used for each computer run. Fifty dollars was the variance used to establish the $100 difference in revenue available per a.d.a. as initially required in this study. A $75 variance was also used to reflect a $150 difference in revenue available per a.d.a. to see if it were possible to consolidate districts throughout the state at that variance.

A computer program with variations was written to consolidate school districts by combining rich districts with poor districts so that the modified assessed valuations per a.d.a. among the newly formed districts were equalized. Equalization existed when the state median general purpose tax rate applied to all districts resulted in no more than a $100 difference in revenue available per a.d.a. among districts.

The state median modified assessed valuation per a.d.a., the state median tax rate of $4.08 and the variance of $50 or $75 were keyed into the computer at the beginning of each run. The computer was then directed to calculate the median revenue available per a.d.a. for the state (using the formula of modified assessed valuation per a.d.a., divided by 100, times the tax rate) and the accepted range from the median revenue to be used when consolidating districts. If the $50 variance was used the range would be $50 above or below the median revenue and would provide for no more than a $100 difference in revenue available per a.d.a. among districts. If the $75 variance was used, the range would be $75 above or below the median revenue and would provide for no more than a $150 difference in revenue available per a.d.a. among districts. The computer would then begin combining districts until the revenue available per a.d.a. from the linking of districts would fall within the acceptable range. As each district was linked, the computer would cumulatively total a.d.a. and modified assessed valuation for the districts combined, divide the total a.d.a. into the total modified assessed valuation, divide that quotient by 100, then multiply by $4.08 to calculate the total revenue available per a.d.a. for the combination.

The computer program with variations provided flexibility and established "limits" for the process of consolidation. Consideration was given to the choice of a "starter district" or the district that would be selected to begin the consolidation process. This choice made a difference in the pattern of linking districts and the combination of districts that would form a consolidated district. The determination of contiguous districts which could be linked was another important consideration. The linking of contiguous districts could result in either raising or lowering

the revenue available per a.d.a. Before each computer run, a decision had to be made as to whether the computer would be allowed to link only those districts which would raise the revenue available per a.d.a., lower the revenue available per a.d.a., or link either way.

A description of the basic computer program and its variations is presented here. Several computer runs were executed using the basic program, the basic program with one variation or the basic program with a combination of variations. Approximately thirty computer runs were completed.

Basic Program

The district with the lowest revenue available per a.d.a. (calculated by the computer for each district as it scanned the districts available for consolidation) was the starter district. Upon completion of the first consolidated district, the next starter district was the district with the lowest revenue available per a.d.a. among the districts that were left for consolidation as they had not yet been combined into any consolidated district.

Any link with any contiguous district which brought the revenue available per a.d.a. as a result of the linkage _higher_ than that of the starter district or the previous linkage was an allowable link. Linking of contiguous districts continued until the revenue available per a.d.a. came within the variance and a consolidated district was formed. In some instances it was found not possible to form a consolidated district with a particular starter district. The computer would indicate that it could not make a consolidation with that particular starter district and go on to the next starter district.

When the computer arrived at starter districts with revenue available per a.d.a. above the upper limits of the variance, allowable links were those which brought the revenue available per a.d.a. as the result of linking contiguous districts <u>lower</u> than the starter district or the previous linkage.

The run was completed when all districts available as starters were tried and no further consolidations were possible. The computer ~~would terminate the program by listing all districts that were not linked~~ for consolidation.

Variation 1

Variation 1 had an option built into the program which allowed for removing districts from a <u>completed</u> consolidated district. There was a choice of accepting the consolidation or removing one or more of the elements to "force" the computer to scan for other districts which might complete a consolidation. If it were not possible to form a district when the option to remove a district was taken, the computer would reject the starter district, place it aside, and select the next starter district as designed into the basic program. The starter district, which was rejected, was now available for linking. The process was continued until all districts available for consolidation were attempted as starter districts and no further consolidations were possible. This variation was developed to override the choice of the computer and provide the potential for altering consolidation patterns.

Variation 2

This variation was similar to variation 1 with the option built in to accept or reject each possible link before the computer would

complete the link. As a district became a "candidate" for linkage, the computer would display the district on the computer terminal screen and ask for permission to link the district. If the response was no, the computer would search in another direction. If it were not possible to link any other district, the computer would stop the linking process with that starter district and as in variation 1 would select a new starter district and continue the consolidation process. The run was completed when all districts available for consolidation were attempted as starter districts and no further consolidations were possible. Variation two was also developed to override the choices of the computer in order to determine if it were possible to form more acceptable consolidated districts.

Variation 3

Selection of the starter district was the difference in this variation. The first starter district was the district with the highest revenue available per a.d.a. Allowable linkages were those which brought the revenue available per a.d.a. as the result of a linkage lower than that of the starter district or the previous linkage. Linking of contiguous districts continued until the revenue available came within the variance and a consolidated district was formed or it was found not possible to form a consolidated district with that starter. The run was completed when all districts available for consolidation were tried as starters and no further consolidations were possible. This variation was designed so that a comparison could be made between the consolidations formed when using wealthy districts as starter districts and the consolidations formed when using poor districts as starter districts.

Variation 4

Variation 4 was written to allow for linking of contiguous districts regardless of whether the linkage brought the revenue available per a.d.a. lower or higher than the starter district or the previous linkage. Linking of districts continued until the revenue available per a.d.a. as the result of linkage came within the variance. Selection of the starter district was the same as in the basic program. The run was ~~completed when all districts available for consolidation were attempted~~ as starter districts and further consolidations were no longer possible. Variation four removed the constraints of considering the wealth of a district before it could be linked in the process of consolidation.

Variation 5

This variation directed the computer to make a scan of all the districts and pull out those districts which fell within the variance. They were not to be included in the process of linking districts for consolidation. This variation was to be used in combination with any of the other variations. The rationale for this variation was to allow those districts which were within the variance to remain single districts and not be disturbed as they met the requirements of this study.

Approaches to Consolidation

The consolidation of school districts was approached from three standpoints:

1. Consolidation of contiguous districts within each county, leaving counties intact.

2. Consolidation of contiguous counties, each county being treated as a separate school district.

3.   Consolidation of contiguous districts with no heed paid to county boundaries.

SUMMARY

The procedures used in the study were presented in the third chapter.   These included how the population was defined, how the data were collected, and how the data were analyzed.   The analyses of the data section presented the unique computer program with its variations that was written to accomplish the purpose of this study.

In Chapter 4, the analysis of the data will be reported.   The study will be summarized, the findings and conclusions will be stated, possible finance alternatives will be discussed and the recommendations for future research will be presented in Chapter 5.

Chapter 4

PRESENTATION AND ANALYSIS OF THE DATA

In this chapter the data and the analyses of these data are
presented. The chapter is divided into four sections. First, the finan-
cial data for each unified and high school district are reported and
discussed. Second, the district locations, district boundaries and the
wealth of districts are presented and analyzed. Third, the final com-
puter program written for the study is discussed. Fourth, the analyses
of five computer runs, which attempted the process of consolidating
school districts are reported. Each computer run was analyzed to
determine whether the limits established for the run produced a feasible
consolidation plan to achieve financial equalization for California
school districts.

FINANCIAL DATA

The latest financial data available for the study were contained
in the publication 1975-76 California Public Schools Selected Statistics[1]
which was obtained from the California State Department of Education.
Some of the data were usable as reported and some were reorganized;
several preliminary calculations were made from the data for use in the

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[1]California State Department of Education, 1975-76 California
Public Schools Selected Statistics (Sacramento: California State
Department of Education, 1977).

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computer program.

Of the 1,046 elementary, high school and unified California public school districts, the number of districts utilized for purposes of consolidation was reduced to 369. This was accomplished by including all elementary districts with the high school districts with which they were associated. Two districts, Howell Elementary and Pope Valley Elementary, were arbitrarily included with St. Helena Unified with whom they contracted for the education of their high school students. Combining the elementary districts with the high school districts allowed for: (1) keeping each high school district with its associated elementary districts intact, (2) making all districts which were to be consolidated comparable in terms of their organization, as unified districts are composed of both elementary and high school students, and (3) reducing the total number of districts available for consolidation from 1,046 to 369, 254 unified districts and 115 high school districts. To reflect the total average daily attendance for each of the 369 districts, the a.d.a. of their elementary students was combined with that of their high school students.

Determining the median modified assessed valuation per a.d.a. for the state was the first step in the data analysis process. This was accomplished by dividing the modified assessed valuation of each unified district and high school district (high school districts combined with their associated elementary school districts) by the total a.d.a. of these districts. These data for the 369 districts were arrayed and ranked from lowest to highest. District number 185, Healdsburg High School District in Sonoma County, represented the median value in the ranking, i.e., its modified assessed valuation of $18,891 represented the

median modified assessed valuation for the state. Emory Unified School District in Alameda County was highest with $131,365, and Travis Unified in Solano County was lowest with $2,575. The distribution of California Unified and High School Districts by Modified Assessed Valuation Per Average Daily Attendance for 1975-76 is presented in Table 1.

After determining the median and calculating the mean for these scores, it was evident that the median was a more appropriate measure of central tendency. The mean was $23,841, which was closest to district number 123 in the ranking of scores. The value for district number 185, the median number in the distribution of 369 scores, was $18,891. The mean was skewed because of the few very wealthy districts at the upper end and the few very poor districts at the lower end. Therefore, the median value was used in this study.

Calculating the median revenue available per a.d.a. for the state was the second step in the data analysis process. This was determined by dividing the median assessed valuation per a.d.a. for the state by 100 then multiplying the quotient received by the median general purpose tax rate of $4.08 for unified school districts in the state. The median general purpose tax rate for unified districts as reported by the California State Department of Education[2] was utilized as it was representative of the type of district being consolidated in this study. The median revenue available per a.d.a. was utilized to establish the $50 variance necessary to consolidate school districts so there would be no more than a $100 difference in revenue available per a.d.a. among the districts formed. Also, for comparison purposes a $150 difference or $75 variance

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[2]Ibid.

Table 1

Distribution of California Unified and High School
Districts by Modified Assessed Valuation Per
Average Daily Attendance for 1975-76

Modified assessed valuation per a.d.a.	Number of districts
$130,000 and over	1
75,000-129,999	7
65,000- 74,999	3
55,000- 64,999	6
45,000- 54,999	16
35,000- 44,999	26
33,000- 34,999	7
31,000- 32,999	12
29,000- 30,999	9
27,000- 28,999	9
25,000- 26,999	16
23,000- 24,999	19
21,000- 22,999	20
19,000- 20,999	30
17,000- 18,999	40
15,000- 16,999	27
13,000- 14,999	38
11,000- 12,999	36
9,000- 10,999	27
7,000- 8,999	14
5,000- 6,999	5
Under 5,000	1
Total	369
Median	$18,891
Range	$2,575-131,365

in revenue available per a.d.a. was utilized even though it was outside

the limits recommended by the Serrano Court. The range of acceptable

revenue available per a.d.a. to consolidate school districts using the

$50 and $75 variance is presented in Table 2.

Table 2

Range of Acceptable Revenue Available Per Average
Daily Attendance to Consolidate California
School Districts, 1975-76

Variance used	State median modified assessed valuation per a.d.a. ÷ by 100	State median revenue available per a.d.a. based on $4.08 tax rate	Accepted range of revenue available per a.d.a.
$50	$188.91	$770.75	$720.75-820.75
75	188.91	770.75	695.75-845.75

Financial data that were utilized by the computer in consolidating

school districts are presented in Appendix A. It includes the number of

the district, the county identification code which is a combination letter-

number, the name of the district, the a.d.a., the modified assessed

valuation, the modified assessed valuation per a.d.a. and the revenue

available per a.d.a. based on a $4.08 tax rate.

GEOGRAPHICAL DATA

The geographical data, in regard to location and boundaries of

school districts in California, were difficult to obtain and assemble for

this study. Maps available in the files of the Bureau of Management

Services, California State Department of Education, ranged from very

current to fifteen years old. By studying those maps, receiving clarification from State Department personnel, and the cooperation of eleven county Superintendents' offices, an accurate map showing the 369 districts was constructed.

A large map, which reflected the existing and proposed school districts in California in 1972, was available from the Bureau of Management Services and was used to plot the 369 districts in the study. The map was updated and revised to conform to the 1975-76 district structure. Information presented on the map included the location of the districts, the contiguity of the districts and the wealth of the districts. The 369 districts were categorized into quartiles according to their modified assessed valuation per a.d.a. The upper quartile included those districts with a modified assessed valuation per a.d.a. from $131,365 to $28,295; the upper middle quartile from $27,827 to $18,891; the lower middle quartile from $18,826 to $13,533; and the lower quartile from $13,510 to $2,575. The districts in the upper quartile were marked with a horizontal line, those in the upper middle quartile were marked with an X, those in the lower middle quartile were marked with an O, and those in the lower quartile were marked with a vertical line. The map has been reproduced for this study and is located on pages 69, 70, and 71. It is presented in three sections: Map 1, the northern section; Map 2, the southern section, and Map 3, the county of Los Angeles. A separate map was used throughout the study for the county of Los Angeles because of the large number of districts involved. The listing of contiguous districts as entered into the computer's data bank is reported in Appendix B.
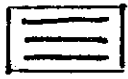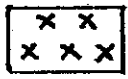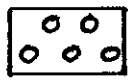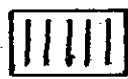
As a result of analyzing the location of districts as reflected in these maps, and the financial data through preliminary computer test

Map 1. California, Northern Section

Map 1. California, Northern Section

Upper Quartile – Modified
Assessed Valuation per a.d.a.
$131,365 – 28,295

Upper Middle Quartile – Modified
Assessed Valuation per a.d.a.
$27,827 – 18,891

Lower Middle Quartile – Modified
Assessed Valuation per a.d.a.
$18,826 – 13,533

Lower Quartile – Modified
Assessed Valuation per a.d.a.
$13,510 – 2,575
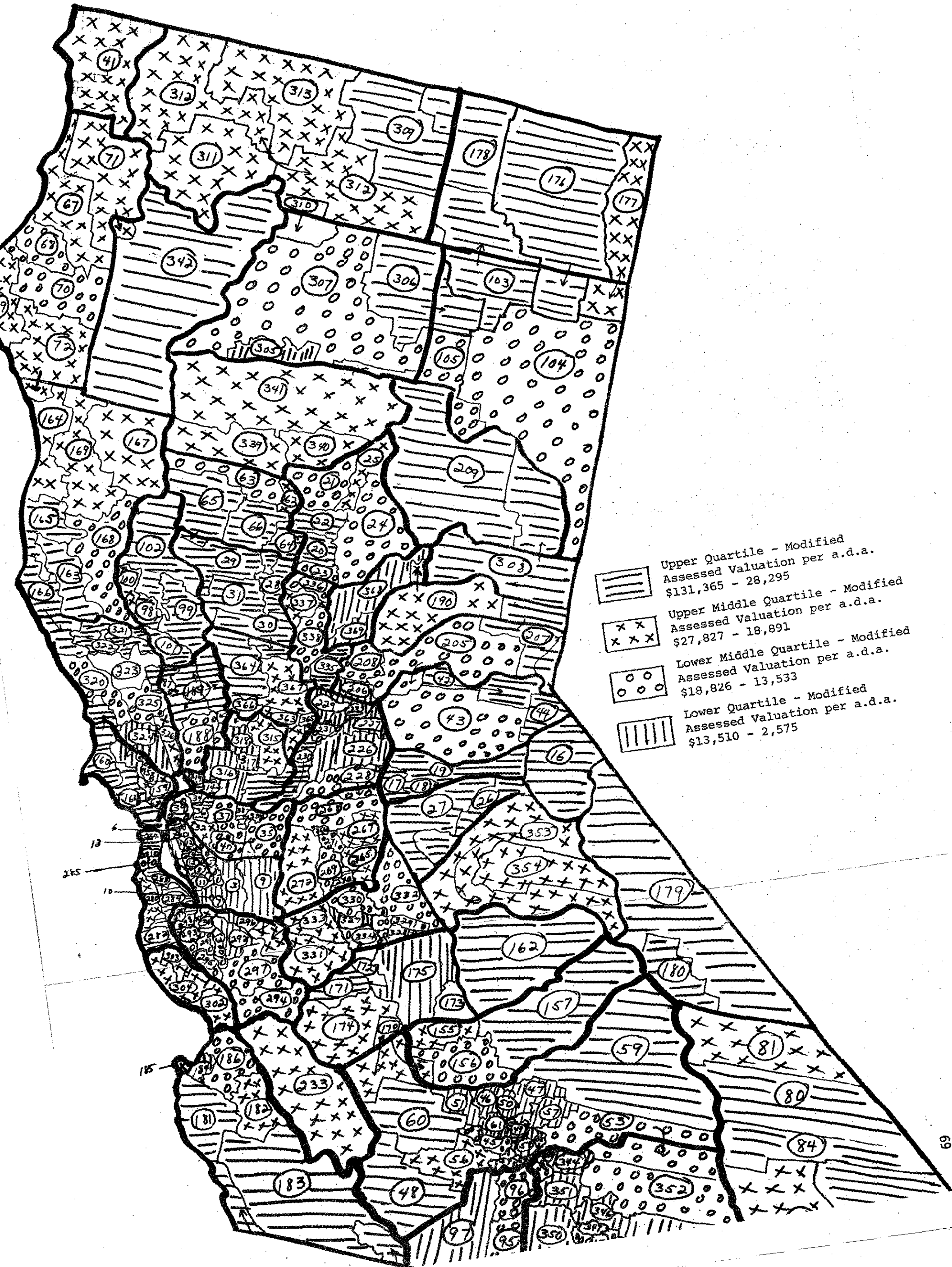
Map 2. California, Southern Section
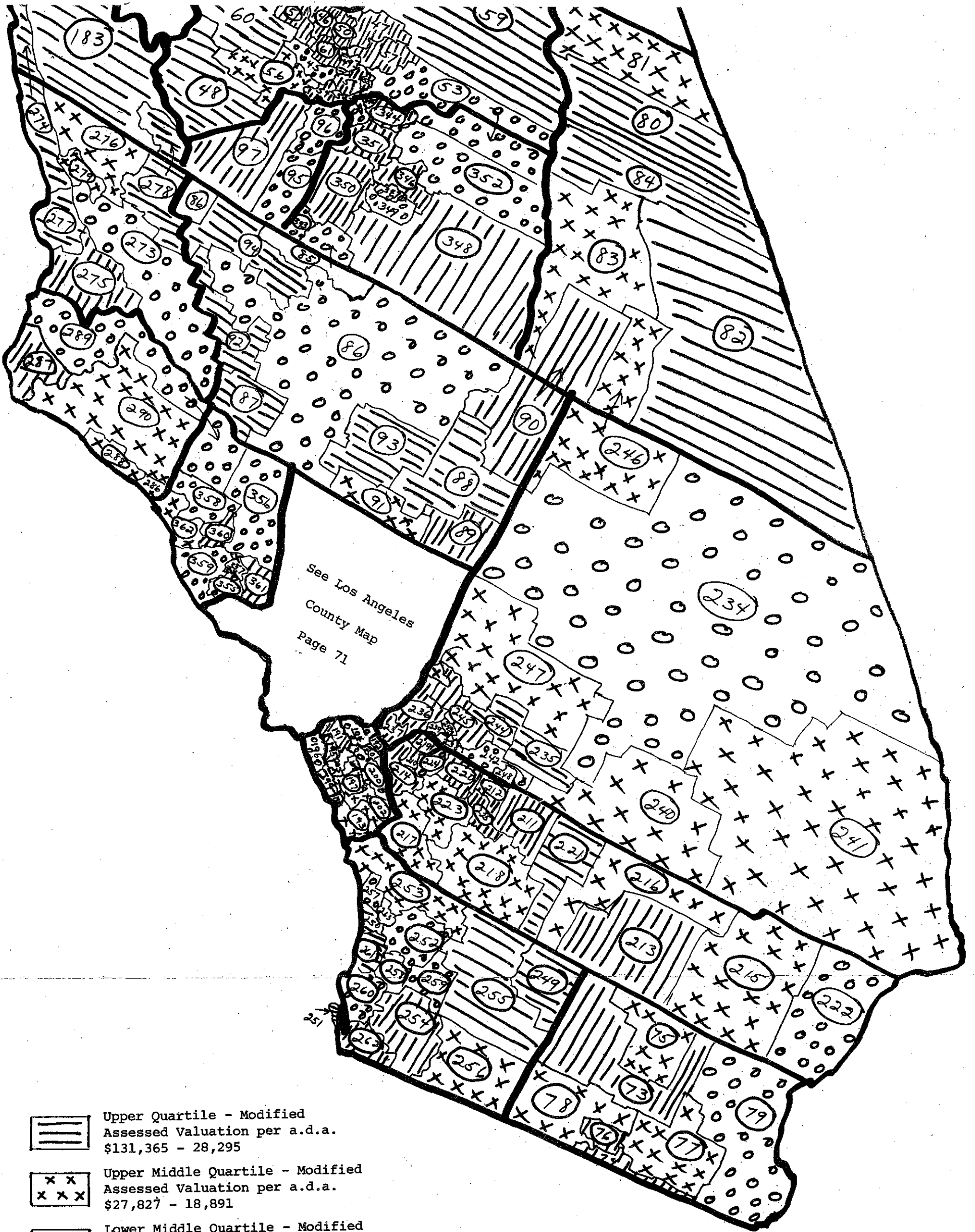
Upper Quartile - Modified
Assessed Valuation per a.d.a.
$131,365 - 28,295

Upper Middle Quartile - Modified
Assessed Valuation per a.d.a.
$27,827 - 18,891

Lower Middle Quartile - Modified
Assessed Valuation per a.d.a.
$18,826 - 13,533

Lower Quartile - Modified
Assessed Valuation per a.d.a.
$13,510 - 2,575

Map 3. California, Los Angeles County
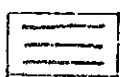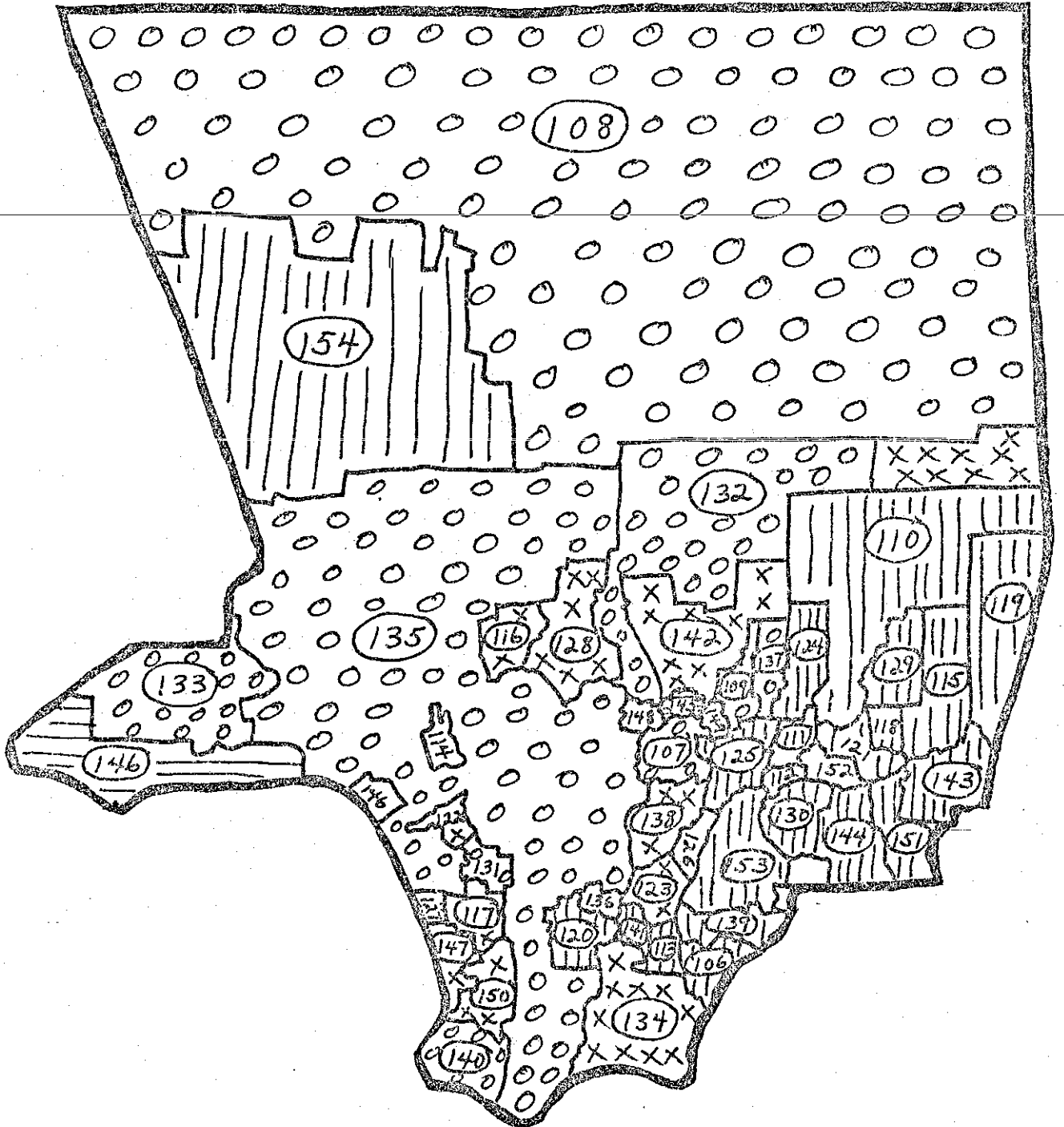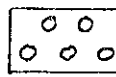
	Upper Quartile - Modified Assessed Valuation per a.d.a. $131,365 - 28,295		Lower Middle Quartile - Modified Assessed Valuation per a.d.a. $18,826 - 13,533
	Upper Middle Quartile - Modified Assessed Valuation per a.d.a. $27,827 - 18,891		Lower Quartile - Modified Assessed Valuation per a.d.a. $13,510 - 2,575
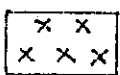
runs, it was evident that it would not be feasible to consolidate districts using the first two approaches cited in this study which were to consolidate contiguous districts within each county, leaving counties intact, and to consolidate contiguous counties, each county being treated as a separate school district. The two approaches were not feasible because of the following reasons. First, there are nine one district counties which all have revenue available per a.d.a. above the accepted range for consolidation for both the $50 and $75 variance. Second, the districts in many counties could not be consolidated within county boundaries because the variance in the consolidated county district was either entirely above or below the accepted range. Third, the northern half of the state is composed of pockets of mostly wealthy districts with a few less wealthy districts scattered within; there are approximately twenty districts which are in the lower quartile of wealth in terms of modified assessed valuation per a.d.a. in the northern half of the state. Fourth, the central valley is composed of a majority of districts which are in the bottom two quartiles in the wealth distribution of school districts. Fifth, Los Angeles County has four districts out of forty-nine which are in the upper quartile of wealth and more than thirty which fall in the lower two quartiles. Sixth, the southern half of the state has relatively fewer pockets of wealthy districts and a greater number of poor districts than the northern half of the state. Seventh, the use of whole counties as contiguous districts would result in huge consolidated districts which would not be acceptable in terms of local control, common interests and distance.

Therefore, only the third approach, the consolidation of contiguous districts with no heed paid to county boundaries, was utilized.

This approach offered the optimum flexibility to simulate a consolidation of all California school districts to achieve financial equalization.

FINAL COMPUTER PROGRAM

A discussion of the process through which the final computer program was written for this study will be presented. The basic program and two of the 5 variations discussed in Chapter 3 were synthesized into the final program after twenty-five computer runs. These runs enabled the researcher and programmer to analyze the output and refine and enhance the program so that optimum results could be obtained. An opportunity was also provided during the course of the twenty-five runs to examine the basic premises and the logic used in the program.

Before discussing the final program used in the study, a review of the basic program and each of the five variations will be presented. In the basic program, the district with the lowest revenue available per a.d.a. (calculated by the computer for each district as it scanned the districts available for consolidation) was the starter district, i.e., the district that was selected to begin the consolidation process. The computer would begin by linking any contiguous district which brought the revenue available per a.d.a. as a result of the linkage higher than that of the starter district or the previous linkage. Linking of contiguous districts would continue until the revenue available per a.d.a. came within the variance and a consolidated district was formed. Upon completion of the first consolidated district, the next starter district was the district with the lowest revenue available per a.d.a. among the districts that were left for consolidation as they had not yet been combined into any consolidated district. If it was found not possible

to form a consolidated district using a particular starter district, the computer would indicate so and proceed to the next starter district. When the computer arrived at starter districts with revenue available per a.d.a. above the upper limits of the variance, the computer would link only those contiguous districts which brought the revenue available per a.d.a. as the result of the linking lower than that of the starter district or the previous linkage. The run was completed when all districts available as starters were tried and no further consolidations were possible. The computer would terminate the program by listing all districts that were not linked for consolidation.

Variation 1 allowed for removing districts from a completed consolidated district. There was a choice of accepting the consolidation or removing one or more elements to "force" the computer to scan for other districts which might complete a consolidation using a different combination of districts. This variation was developed to override the choices of the computer and provide the potential for altering consolidation patterns.

Variation 2 allowed for the acceptance or rejection of each possible link before the computer would complete the link. As a district became a "candidate" for linkage, the computer would display the district on the computer terminal screen and ask for permission to link the district. If the response was no, the computer would search in another direction. This variation was also developed as Variation 1 to override the choices of the computer in order to determine if it were possible to form more acceptable consolidated districts.

Variation 3 changed the selection of starter districts. The first starter district was the district with the highest revenue

available per a.d.a. The computer was allowed to link contiguous districts which brought the revenue available per a.d.a. as the result of a linkage <u>lower</u> than that of the starter district or the previous linkage. Linking of contiguous districts continued until the revenue available per a.d.a. fell within the variance and a consolidated district was formed or it was found not possible to form a consolidated district with that starter. When the computer arrived at starter districts with revenue available per a.d.a. below the lower limit of the variance, it would link only those contiguous districts which brought the revenue available per a.d.a. <u>higher</u> than that of the starter district or the previous linkage. This variation was designed so that a comparison could be made between the consolidations formed when using wealthy districts as starter districts and the consolidations formed when using poor districts as starter districts.

Variation 4 allowed for linking of contiguous districts regardless of whether the linkage brought the revenue available per a.d.a. lower or higher than that of the starter district or the previous linkage. Linking of districts continued until the revenue available per a.d.a. as the result of linkage came within the variance and a consolidated district was formed. Selection of the starter district was the same as in the basic program. The run was completed when all districts available for consolidation were attempted as starter districts and further consolidations were no longer possible. Variation 4 removed the constraints of considering the wealth of a district before it could be linked in the process of consolidation.

Variation 5 directed the computer to make a scan of all the districts and pull out those districts which fell within the variance. They

were not to be included in the process of linking districts for consolidation. The rationale for this variation was to allow those districts which were within the variance to remain single districts and not be disturbed as they had met the requirements of this study.

With the basic program and its variations now reviewed, the final program devised for the five computer runs reported in this study will be discussed. The final program decided for use was composed of the basic program and variations 4 and 5. The two variations were written in as choices available for use with the basic program; they provided flexibility in approach and added dimension. Prior to each run, a choice was made as to whether variation 4 (link any contiguous district which brings total revenue available per a.d.a. higher or lower), variation 5 (remove districts within the variance before beginning the consolidation process), both or neither one was to be used with the basic program.

There were several reasons why only variations 4 and 5 were selected for use in the final program. Variation 1 and 2 allowed the researcher to "alter" the linkage or combinations of districts for consolidation designated by the computer by indicating an acceptance or rejection of the computer choices. Neither variation was selected because the test runs demonstrated that (1) the choices made by the researcher did not improve the results of the run and in some cases the results were poorer, and (2) the computer time needed to complete a run was prohibitive with questionable results. Variation 3 employed the feature of beginning the run with the "starter district" with the highest revenue available per a.d.a. and allowing only those linkages which brought the cumulative total as a result of linkage _lower_ than that of the starter district or previous linkage. This variation was not

selected as test runs revealed that the results were essentially the same as using the basic program.

Each of the five runs reported in this study utilized the final program which was composed of the basic program with a choice of using variation 4, variation 5, both or neither one. Because pulling out the districts with revenue available per a.d.a. which fell within the variance restricted the linking of districts, variation 5 was employed only once in the five computer runs. Using variation 5 reduced the number of possible combinations as there were fewer contiguous districts available.

The final program required several items of data entered into the computer prior to each run. These data were the state median modified assessed valuation per a.d.a., the variance to be used to establish the accepted range of revenue available per a.d.a., and the state median general purpose tax rate. The computer then was able to calculate the range of revenue available per a.d.a. for consolidation from the data entered. Also keyed into the computer before each run was the choice to use or not use variation 4 and variation 5.

ANALYSES OF FIVE COMPUTER RUNS

The results of each computer run will be presented in three parts. First, the information keyed into the computer prior to each run will be reported. Second, an analysis of each run will be presented. Third, a table which reports the data and outcome of each run will be presented. The table includes: (1) the number assigned to each consolidated district, (2) the name and number of each starter district for each completed consolidation, (3) the districts linked together, including the starter district, which make up the consolidated district, (4) the total

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number of districts linked, (5) the revenue available per a.d.a. of the

consolidated district based on a $4.08 general purpose tax rate, (6) the

districts with revenue available per a.d.a. which fell within the vari-

ance and were pulled out and not included in the consolidation process,

(7) the districts which were not consolidated at the completion of the

run, and (8) the totals for those columns which list districts, columns

3, 5 and 6.   Refer to Appendix A for names of the districts, Maps 1, 2

for their locations, and Appendix B for the list of each district with

its contiguous districts.

Computer Run Number One

The data entered into the computer included: (1) the state median

modified assessed valuation per a.d.a. of $18,891, (2) the variance of

$50 used to establish the range of revenue available per a.d.a., and (3)

the state median general purpose tax rate of $4.08.   The range of revenue

available per a.d.a. for consolidation calculated by the computer from

the data entered was $720.75 to 820.75.

The use of variation 4 (link any contiguous district) was not

selected.   The computer therefore only linked contiguous districts which

brought the revenue available per a.d.a. as a result of the linkage

higher than that of the starter district or previous linkage. When the

computer arrived at starter districts whose revenue available per a.d.a.

was beyond the top of the variance, the computer only linked contiguous

districts which brought the revenue available per a.d.a. as a result of

the linkage lower than that of the starter district or previous linkage.

Variation 5 (pull districts within the variance) was selected

for use.   The computer therefore pulled out all those districts which had

revenue available per a.d.a. within the variance before beginning the process of consolidation.

Analysis. Of the 369 districts available for consolidation 43 were pulled out because their revenue available per a.d.a. came within the variance, 117 were not included in any consolidation and 209 districts were linked into 24 separate consolidated districts. -

The 43 districts which were pulled out and not included in the process of consolidation limited some of the possible linking combinations by removing the total number of contiguous districts. Districts not con-solidated upon completion of the run were left because they were located in pockets of wealth, pockets of poverty or were isolated in the patterns of consolidation.

There were 26 districts linked in the largest consolidation and 2 linked to form the smallest. Three consolidated districts were composed of more than 20 districts each and 11 consolidated districts contained 5 or fewer districts each. The results of computer run number one are reported in Table 3.

Computer Run Number Two

The data entered into the computer included: (1) the state median modified assessed valuation per a.d.a. of $18,891, (2) the variance of $50 to be used to establish the range of revenue available per a.d.a., and (3) the state general purpose tax rate of $4.08. The range of reve-nue available per a.d.a. for consolidation calculated by the computer from the data entered was $720.75 to 820.75.

Variation 4 (link any contiguous district) was not selected for use. The computer therefore only linked contiguous districts which

Table 3

Results of Computer Run One to Consolidate California School Districts

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	33,35,36,38 228,230,231, 314,315,316, 317,318,364, 366,367	15	$723.39	1,11,21,39,40 45,63,75,85, 105,108,123, 128,133,140, 142,150,156, 169,186,194, 197,202,204, 240,252,260, 268,280,293, 300,302,307, 323,325,333, 339,340,341, 357,362,363, 365	2,4,6,8,12,13, 15,22,25,29,30, 31,34,37,41,46, 47,49,50,51,54, 56,57,58,61,62, 64,65,66,71,72, 73,76,82,85,89, 91,93,95,97,100, 102,103,106,113, 115,116,118,120, 126,129,130,136, 139,141,143,144, 147,151,161,164, 166,167,173,175, 176,177,178,182, 183,185,191,195, 196,206,207,208, 211,212,213,220, 222,225,229,237, 251,254,258,259, 262,263,264,277, 287,299,305,306, 309,310,311,312, 313,321,322,324, 327,337,342,343, 344,345,346,347, 348,349,350,351
2	Baldwin Park U 111	107,109,110, 111,112,114, 117,119,121, 122,124,125, 127,131,132, 134,135,137, 138,146,149, 152,153,236,247	25	721.02		
3	Wheatland 369 HS	42,104,190, 205,209,308, 335,338,368, 369	10	776.07		
4	Parlier U 55	52,53,55,59, 83,84,96,157, 180,351	10	764.14		
5	Calexico U 74	74,77,78,79, 215,216,255, 256	8	756.39		

Table 3. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
6	Sierra Sands U	90	88,90,234, 235,241,246	6	$756.97	
7	Folsom-Cordova U	227	16,17,18,19 26,27,43,44 60,80,81,155 162,170,171 174,179,226, 227,232,233, 265,267,270, 353,354	26	724.17	
8	Rialto U	243	193,198,217, 218,221,223, 224,238,239, 242,243,244, 245,248,249, 253	16	737.60	
9	Simi Valley U	261	48,87,92,94 154,278,286, 288,289,290, 355,356,358, 359,360,361	16	734.25	
10	Alvord U	210	192,199,200, 201,203,210 214,219	8	755.81	

Table 3. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
11	Newark U 10	3,5,7,10 14,32,301	7	$763.30		
12	Eastside HS 292	9,172,266, 269,271,272, 282,283,284, 291,292,294, 295,296,297, 298,303,304, 328,329,330, 331,332,334	24	758.41		
13	Vallejo U 319	98,99,101, 187,188,189, 319,326	8	733.25		
14	Monterey 184 Peninsula U	181,184	2	804.58		
15	South 148 Pasadena U	145,148	2	816.88		
16	Lucia Mar 275 U	273,274,275, 276,279	5	734.74		
17	Gridley HS 23	20,23,24,28, 336	5	723.55		
18	Oceanside U 257	250,257,261	3	806.03		

Table 3. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
19	Novato U	158	158,159	2	$803.57		
20	Jefferson HS	281	281,285	2	788.01		
21	Ukiah U	168	163,165,168	3	814.17		
22	Analy HS	320	160,320	2	782.23		
23	Eureka HS	68	67,68	2	781.78		
24	Fortuna HS	70	69,70	2	741.26		
	TOTALS			209		43	117

brought the revenue available per a.d.a. as the result of the linkage higher than that of the starter district or previous linkage. When the computer arrived at starter districts whose revenue available per a.d.a. was beyond the top of the variance, the computer only linked those contiguous districts which brought the revenue available per a.d.a. as the result of the linkage lower than that of the starter district or previous linkage.

Variation 5 (pull districts within the variance) was not selected for use. The computer therefore did not pull out those districts with revenue available per a.d.a. which fell within the variance before beginning the process of consolidation.

Analysis. Of the 369 districts available for consolidation, 107 were not included in any consolidation and 262 districts were linked into 32 separate consolidated districts. The use of variation 5 which pulls out districts that fall within the variance before the process of consolidation begins was not selected; therefore, the number of contiguous districts which could be linked was greater. Not selecting the use of variation 5 accounts for the greater number of districts consolidated in this run as compared to run one which was the same except for the use of the variation.

Districts not consolidated upon the completion of the run were left out for reasons similar to those of computer run one; they were located in pockets of wealth, pockets of poverty or were isolated in the patterns of consolidation.

There were 29 districts linked in the largest consolidated district and 2 districts linked in the smallest. Five consolidated districts

were composed of 20 or more districts and there were 19 consolidated districts which contained 5 or less districts. The data and outcome of computer run two are reported in Table 4.

Computer Run Number Three

The data entered into the computer included: (1) the state median modified assessed valuation per a.d.a. of $18,891, (2) the variance of $50 to be used to establish the range of revenue available per a.d.a., and (3) the state median general purpose tax rate of $4.08. The range of revenue available per a.d.a. calculated by the computer from the data entered was $720.75 to 820.75.

Variation 4 (link any contiguous district) was selected for use. The computer linked any contiguous district whether it brought the revenue available per a.d.a. higher or lower than that of the starter district or previous linkage and continued linking until the revenue available per a.d.a. of linked districts came within the range of revenue available per a.d.a.

Variation 5 (pull districts within the variance) was not selected for use. The computer therefore did not pull out those districts with revenue available per a.d.a. which fell within the variance before beginning the process of consolidation.

Analysis. Of the 369 districts available for consolidation, 61 were not included in a consolidation at the completion of the run and 308 districts were linked into 18 separate consolidated districts. As in run two, the variation to pull out districts was not selected. The variation to link all districts, whether the link brought the cumulative total of revenue available higher or lower than that of the starter

Table 4

Results of Computer Run Two to Consolidate California School Districts

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	17,27,33,35, 38,228,230, 231,267,268, 272,314,315, 316,317,318, 333,363,365, 366	20	$727.57	NONE	2,6,8,9,13,14, 15,41,46,47,50, 51,54,57,61,62, 64,65,66,71,72, 73,76,85,95,97, 100,103,105,106, 113,116,120,123, 126,130,136,139, 141,144,147,149, 151,153,164,169, 173,175,176,177, 178,183,184,185, 195,196,204,206, 207,208,210,211, 212,213,219,220, 222,225,238,239, 243,245,251,254, 262,263,264,265, 266,269,270,271, 277,283,287,291, 298,299,306,309, 311,312,313,324, 327,330,332,340, 343,344,345,346, 347,348,349,350, 352
2	Baldwin Park 111 U	107,108,109, 110,111,112, 114,117,121, 122,124,125, 127,128,131, 132,133,134, 135,137,138, 140,142,146, 150,152,236, 247	28	736.86		
3	Wheatland HS 369	42,104,190, 205,209,308, 335,338,368, 369	10	776.07		
4	Parlier U 55	52,53,55,59 83,84,96,156, 157,180,351	11	758.01		

Table 4. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
5	Calexico U 74	74,75,77,78, 79,215,216, 255,256	9	$759.34		
6	Charter Oak U 118	115,118,119, 129,143,191, 192,193,194, 197,198,199, 200,201,202, 203,214,217, 218,221,223, 224,225,237, 240,241,249, 252,253	29	726.73		
7	Sierra Sands U 90	86,88,90	3	726.57		
8	Folsom-Cordova U 227	16,18,19,26, 43,44,48,60, 80,81,155, 162,170,171, 174,179,226, 227,232,233, 353,354	22	730.81		

Table 4. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
9	Simi Valley 361 U	87,92,94,154 278,286,288, 289,290,355, 356,357,358, 359,360,361, 362	17	$721.06		
10	Grant HS 229	28,29,30,31, 98,99,101, 102,187,189, 229,321,322, 323,337,364, 367	17	746.61		
11	Newark U 10	5,7,10,11, 32,293,300, 301	9	728.51		
12	Selma U 58	45,49,56,58	4	745.35		
13	East Side HS 292	3,40,172,181 182,186,280, 282,284,292, 294,295,296, 297,302,303, 304,328,329, 331,334	21	730.13		

Table 4. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
14	Vallejo U	319	160,161,166, 188,319,320, 325,326	8	$819.71		
15	Muroc U	89	82,89,91,93 234,246	6	726.03		
16	Anderson HS	305	167,305,341, 342	4	733.38		
17	South Pasadena U	148	145,148	2	816.88		
18	Lucia Mar U	275	273,274,275, 276,279	5	734.74		
19	Yucaipu U	248	242,244,248	3	735.57		
20	Gridley HS	23	20,22,23,24 336	5	741.66		
21	Oceanside U	257	250,257,261	3	806.03		
22	Novato U	158	158,159	2	803.57		
23	Mt. Diablo U	37	4,34,36,37 39	5	747.58		

Table 4. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
24	Jefferson HS	281	281,285	2	$788.01		
25	Ukiah U	168	163,165,168	3	814.17		
26	Eureka HS	68	67,68	2	781.78		
27	Poway U	258	258,259,260	3	770.69		
28	Fortuna HS	70	69,70	2	741.26		
29	Dunsmuir HS	310	307,310	2	747.90		
30	Chico U	21	21,25	2	778.35		
31	Alameda U	1	1,12	2	819.06		
32	Orland HS	63	63,339	2	785.32		
	TOTALS			262		None	107

district or the previous linkage, and continue linking until the cumulative total of revenue available per a.d.a. came within the variance was was utilized.

Removal of the "limit" to link only districts which brought the cumulative total of revenue available per a.d.a. higher than that of the starter district or previous linkage produced some interesting patterns. The northern half of the state was linked into one gigantic consolidated district of 190 districts. The second largest consolidation was comprised of 36 districts located in the lower central section and top portion of the southern half of the state. The very poor districts in Los Angeles County were omitted from any consolidation. The third largest district was composed of 16 districts and was located in the southeast corner of the state. Those districts not consolidated were left out because they were in pockets of wealth, pockets of poverty, or were isolated in the patterns of consolidation. The results of computer run three are presented in Table 5.

Computer Run Number Four

The data entered into the computer included: (1) the state median modified assessed valuation per a.d.a. of $18,891, (2) the variance of $75 to be used to establish the range of revenue available per a.d.a., and (3) the state median general purpose tax rate of $4.08. The range of revenue available per a.d.a. calculated by the computer from the data entered was $695.75 to 845.75.

Variation 4 (link any contiguous district) was not selected for use. The computer therefore only linked contiguous districts which brought the revenue available per a.d.a. as the result of the linkage

Table 5

Results of Computer Run Three to Consolidate California School Districts

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	1,2,3,4,5, 6,7,8,9,10, 11,12,13,14, 15,16,17,18, 19,20,21,22, 23,24,25,26, 27,28,29,30, 31,32,33,34, 35,36,37,38 39,40,41,42, 43,44,46,47, 48,50,51,53, 57,59,60,62, 63,64,65,66, 67,68,69,70, 71,72,80,81, 82,83,84,98, 99,100,101, 102,103,104, 105,155,156, 157,162,163, 164,165,166, 167,168,169, 170,171,172, 173,174,175, 176,177,178, 179,180,181, 182,183,184,	190	$726.00	None	106,109,110,111, 112,113,115,116, 118,119,121,124, 125,126,129,130, 137,139,143,144, 147,149,151,152, 153,160,161,185, 191,195,196,201, 210,211,212,214, 219,220,223,224, 225,236,237,238, 239,242,243,246, 248,264,274,275, 277,279,283,286, 298,299,313,359, 360

Table 5. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	186,187,188, 189,190,205, 206,207,208, 209,226,227, 228,229,230, 231,232,233, 265,266,267, 268,269,270, 271,272,280, 282,284,291, 292,293,294, 295,296,297, 300,301,302, 303,304,305, 306,307,308, 309,310,311, 312,314,315, 316,317,318, 319,320,321, 322,323,324, 325,326,327, 328,329,330, 331,332,333, 334,335,336, 337,338,339, 340,341,342, 353,354,363, 364,365,366, 367,368,369				

Table 5. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
2	Parlier U	55	45,49,52,54, 55,56,58,61, 85,86,87,88, 90,91,92,93, 94,95,96,97, 108,273,276, 278,289,343, 344,345,346, 347,348,349, 350,351,352, 356	36	$736.41		
3	Calexico U	74	73,74,75,76 77,78,79,213, 215,216,221, 222,241,249, 255,256	16	797.73		
4	Simi Valley U	361	114,117,122, 127,131,133, 135,146,154, 355,357,361	12	725.91		
5	Lynwood U	136	120,123,134, 136,141	5	741.09		
6	Lompoc U	287	287,288,290	3	766.08		

Table 5. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
7	Sweetwater 262 HS	193,198,199, 202,217,218, 250,251,252, 253,254,257, 258,259,260, 261,262,263	18	$736.01		
8	San 245 Bernardino U	244,245,247	3	775.47		
9	Muroc U 89	89,234,235,240	4	747.03		
10	South 148 Pasadena U	107,138,142 145,148	5	774.93		
11	Novato U 158	158,159	2	803.57		
12	Orange U 200	200,203	2	786.68		
13	Jefferson HS 281	281,285	2	788.01		
14	La Canada U 132	128,132	2	787.99		
15	Ojai U 358	358,362	2	732.65		

Table 5. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
16	Fullerton HS 194	192,194	2	$744.67		
17	Palos Verdes 140 Peninsula U	140,150	2	771.07		
18	Irvine U 197	197,204	2	784.30		
	TOTALS		308		None	61

higher than that of the starter district or previous linkage. When the
computer arrived at starter districts whose revenue available per a.d.a.
was beyond the top of the variance, the computer only linked those con-
tiguous districts which brought the revenue available per a.d.a. as the
result of the linkage lower than that of the starter district or previous
linkage.

Variation 5 (pull districts within the variance) was not selected
for use. The computer therefore did not pull those districts with revenue
available per a.d.a. which fell within the variance before beginning the
process of consolidation.

Analysis. Of the 369 districts available for consolidation, 103
were not included in any consolidated district at the completion of the
run and 266 were consolidated into 40 separate districts.

This run was similar to run number two except that the variance
entered was $75 instead of $50. Four more districts were included in
consolidated districts at the end of the run; i.e., 266 for this run
versus 262 in run number two. Also, in run two, 32 separate consolidated
districts were formed, while 40 consolidated districts were formed in
this run. The districts in this run were smaller with the largest con-
solidated district being composed of 26 and the smallest composed of 2.
This run had 3 consolidated districts which had 20 or more districts
linked while run two had 5. In contrast, this run had 27 districts com-
posed of 5 or less districts as compared to run two which had 19
consolidated districts composed of 5 or less.

Again, the districts which were not consolidated at the end of
the run were omitted because they were located in pockets of wealth,

pockets of poverty or were isolated in the patterns of consolidation. The data and outcome of computer run four are presented in Table 6.

Computer Run Number Five

The data entered into the computer included: (1) the state median modified assessed valuation per a.d.a. of $18,891, (2) the variance of $75 to be used to establish the range of revenue available per a.d.a., and (3) the general purpose tax rate of $4.08. The range of revenue available per a.d.a. for consolidation calculated by the computer from the data entered was $695.75 to 845.75.

Variation 4 (link any contiguous district) was selected for use in this run. The computer therefore linked any contiguous district whether it brought the revenue available per a.d.a. higher or lower than that of the starter district or previous linkage. Linking continued until the revenue available per a.d.a. of linked districts came within the variance and a consolidated district was formed or it was not possible to form a consolidated district with that starter district.

Variation 5 (pull districts within the variance) was not selected for use. The computer therefore did not pull out those districts with revenue available per a.d.a. which fell within the variance before beginning the consolidation process.

Analysis. Of the 369 districts available for consolidation, 22 were not included in a consolidated district upon completion of the run and 347 districts were linked into 13 separate consolidated districts.

This run was similar to run three but with a $75 variance entered into the computer instead of a $50 variance. The variation to link all districts was selected for use; all districts were linked whether the

Table 6

Results of Computer Run Four to Consolidate California School Districts

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	33,35,38,228, 230,231,268, 272,315,316, 317,318,363, 365	14	$696.32	None	2,4,6,8,13,14, 15,34,37,41,46, 51,54,58,61,64, 65,66,71,72,73, 76,80,82,97,100, 103,106,113,114, 116,120,122,123, 126,130,136,139, 141,144,147,149, 151,153,158,161, 164,165,166,169, 173,175,176,177, 178,185,187,196, 198,206,207,208, 209,210,211,212, 213,219,220,222, 225,238,239,243, 245,246,251,254, 257,259,263,264, 266,269,271,277, 283,287,296,299, 306,309,311,312, 313,321,322,323, 327,343,345,346, 350
2	Baldwin Park U 111	107,108,109, 110,111,112, 121,124,125, 127,128,132, 133,135,137, 138,142,146, 152,236,247	21	700.67		
3	Wheatland HS 369	42,190,205, 308,335,338, 368,369	8	704.21		
4	Parlier U 55	52,53,55,59, 83,84,96,156, 351	9	697.55		
5	Calexico U 74	74,75,77,78, 79,215,216, 255,256	9	759.34		

Table 6. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
6	Charter Oak 118 U	115,118,119, 129,134,143, 191,192,193, 194,200,201, 202,204,217, 218,221,223, 224,235,237, 240,241,249, 252,253	26	$710.78		
7	Sierra Sands 90 U	86,88,90	3	726.57		
8	Folsom- Cordova U 227	16,17,18,19 26,27,43,44, 81,157,162, 179,180,226, 227,232,265, 267,353,354,	20	697.05		
9	Simi Valley 361 U	87,92,154, 286,288,289, 290,355,356, 357,358,359, 360,361,362	15	709.04		

Table 6. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
10	Grant HS 229	28,29,30,31, 98,99,101, 102,189,229, 337,364,366, 367	14	$697.64		
11	Garden Grove U 195	195,199,203	3	751.41		
12	Sweetwater HS 262	250,258,260, 261,262	5	705.58		
13	Newark U 10	5,7,10,11, 293,301	6	698.62		
14	Cutler-Orosi U 344	48,85,94,95 278,344,347, 348,349,352	10	779.30		
15	Clovis U 47	45,47,49,50, 56,57,60,155, 170,171,174, 182,183,186, 233,294,302, 304,331	19	713.25		

Table 6. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
16	East Side HS	292	172,270,280, 282,284,291, 292,295,297, 298,300,303, 328,329,330, 332,333,334	18	$718.42		
17	Vallejo U	319	36,188,314, 219,326	5	727.23		
18	Muroc U	89	89,91,93,234	4	703.26		
19	Anderson HS	305	167,305,341, 342	4	733.38		
20	Livermore Valley U	9	3,9,32,39,40	5	703.39		
21	Monterey Peninsula U	184	181,184	2	804.58		
22	Petaluma HS	324	159,324,325	3	733.83		
23	South Pasadena U	148	145,148	2	816.88		
24	Lucia Mar U	275	273,274,275, 276,279	5	734.74		

Table 6. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
25	Yucapia U	248	242,244,248	3	$735.57		
26	Gridley HS	23	20,22,23,24, 336	5	741.66		
27	Jefferson HS	281	281,285	2	788.01		
28	Ukiah U	168	163,168	2	699.86		
29	Analy HS	320	160,320	2	782.23		
30	Eureka HS	68	67,68	2	781.78		
31	Lassen HS	104	104,105	2	709.35		
32	Inglewood U	131	117,131	2	786.26		
33	Fortuna HS	70	69,70	2	741.26		
34	Dunsmuir HS	310	307,310	2	747.90		
35	Chico U	21	21,25	2	778.35		
36	Alameda U	1	1,12	2	819.06		
37	Orland HS	63	62,63	2	827.58		

Table 6. Continued

Consolidated Districts	Starter Districts Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
38	Palos Verdes Peninsula U	140	140,150	2	$771.07		
39	Los Molinos U	340	339,340	2	801.48		
40	Irvine U	197	197,204	2	784.30		
	TOTALS			266		None	103

link brought the cumulative total of the revenue available per a.d.a. higher or lower than that of the starter district or the previous linkage. Linking continued until the cumulative total or the revenue available per a.d.a. of the districts linked came within the variance.

Raising the variance changed the pattern of linking districts considerably between runs three and five. Two large consolidated districts were formed. The largest composed of 198 districts included all of the southern half of the state from Fresno Unified southward plus an arm which extended up the western coast to, but not including San Francisco. The next largest consolidated district included 117 districts extending from Madera Unified northward except for the most northern eight counties and parts of counties on the northwest coastal areas. The eleven other consolidated districts formed were the following: (1) one consolidated district comprised of six districts, (2) one consolidation of five districts, (3) one consolidation of four districts, (4) one consolidation of three districts, and (5) seven consolidations made up of two districts each.

Those districts which were not consolidated at the end of the run were omitted mainly because they were in pockets of contiguous wealthy districts. Only two of the districts not consolidated were poor districts. The data and outcome of computer run five are presented in Table 7.

SUMMARY

In Chapter 4 the data and the analyses of these data were reported. The financial data for each of the 369 districts used in the study were presented. Geographic data which included district location,

Table 7

Results of Computer Run Five to Consolidate California School Districts

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U 317	2,3,4,5,9, 16,17,18,19, 26,27,28,29, 30,31,32,33, 34,35,36,37, 38,39,40,42, 43,44,59,63, 65,72,81,98, 99,100,101, 102,155,156, 157,162,163, 164,165,167, 168,169,170, 171,172,173, 174,175,179, 180,187,188, 189,190,205, 206,207,208, 226,227,228, 229,230,231, 232,265,266, 267,268,269, 270,271,272, 292,296,297, 300,301,308,	117	$695.85	None	6,13,20,22,41, 62,64,66,71,103, 161,176,177,178, 264,291,309,310, 311,312,313,340

Table 7. Continued

Consolidated Districts	Starter District Name and Number		Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
1	Travis U	317	314,315,316, 317,318,319, 321,322,323, 325,326,327, 328,329,330, 331,332,333, 334,335,337, 338,339,341, 342,353,354, 363,364,365, 366,367,369				
2	Baldwin Park U	111	45,46,47,48, 49,50,51,52, 53,54,55,56, 57,58,60,61, 73,74,75,76, 77,78,79,80, 82,83,84,85, 86,87,88,89, 90,91,92,93, 94,95,96,97, 106,197,108, 109,110,111, 112,113,114, 115,116,117, 118,119,120, 121,122,123,	198	$696.85		

Table 7. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
2	Baldwin Park U	124,125,126, 127,128,129, 130,131,132, 133,134,135, 136,137,138, 139,140,141, 142,143,144, 145,146,147, 148,149,150, 151,152,153, 154,181,182, 183,184,185, 186,191,192, 193,194,195, 196,197,198, 199,200,201, 202,203,204, 210,211,212, 213,214,215, 216,217,218, 219,220,221, 222,223,224, 225,233,234, 235,236,237, 238,239,240, 241,242,243, 244,245,246, 247,248,249,				

Table 7. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
2	Baldwin Park U	250,251,252, 253,254,255, 256,257,258, 259,260,261, 262,263,273, 274,275,276, 277,278,279, 280,282,283, 284,286,287, 288,289,290, 293,294,295, 298,299,302, 303,304,343, 344,345,346, 347,348,349, 350,351,352, 355,356,357, 358,359,360, 361,362				
3	Newark U 10	7,8,10,11,14 15	6	$698.70		
4	Anderson HS 305	305,306,307	3	722.41		
5	Marysville U 368	23,24,209, 336,368	5	709.51		

Table 7. Continued

Consolidated Districts	Starter District Name and Number	Districts Linked	Total Number of Districts Linked	Revenue Available per a.d.a.	Districts Pulled Out Prior to Consolidation	Districts not Consolidated
6	Petaluma HS 324	158,159,160, 324	4	$709.77		
7	Jefferson HS 281	281,285	2	788.01		
8	Analy HS 320	166,320	2	784.41		
9	Eureka HS 68	67,68	2	781.78		
10	Lassen HS 104	104,105	2	709.35		
11	Fortuna HS 70	69,70	2	741.26		
12	Chico U 21	21,25	2	778.35		
13	Alameda U 1	1,12	2	819.06		
	Totals		347		None	22

district boundaries and district wealth were reported. The final computer program which was selected for the computer runs reported in this chapter was discussed. The data and an analysis of the outcomes of the five computer runs to consolidate school districts were also presented.

In Chapter 5 the study will be summarized, the findings and conclusions will be stated, possible finance alternatives to achieve public school financial equalization in California will be discussed and the recommendations for future research and study will be offered.

Chapter 5

SUMMARY, FINDINGS AND CONCLUSIONS, POSSIBLE FINANCE ALTERNATIVES AND RECOMMENDATIONS

This study was conducted to determine if it were possible to consolidate school districts in California to achieve financial equalization within the requirements established by the Serrano v. Priest case. A summary of the study will be presented in the first section of this chapter. The data and analyses of the five computer runs reported in Chapter Four will be interpreted and conclusions will be drawn in the second section of this chapter. In the third section of this chapter a discussion of possible finance alternatives to achieve financial equalization of California school districts will be presented and recommendations for future research and study will be offered in the final section.

SUMMARY

A brief history of the need for school finance reform with emphasis on the California Serrano v. Priest requirements was reviewed in Chapter 1. The California Supreme Court upheld the Los Angeles Superior Court's decision that the system for financing California's public schools was unconstitutional. The state was to replace its present school financing system by 1980 with one affording equal treatment to students regardless of where they lived in the state. The purpose of this study was to determine whether it was possible

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to develop an effective consolidation plan which would result in greater equalization of financial resources, more equitable tax structures and an increase in the revenue available for school support among California school districts. The significance of the study, the delimitations and the definitions of terms used in the study were also provided in Chapter 1.

Literature related to school finance reform was reviewed in Chapter 2. In the first section of the chapter, school finance theories developed by Ellwood P. Cubberley, George D. Strayer and Robert Haig, Paul Mort, Harlan Updegraff and Henry C. Morrison were discussed. Although the theories were formulated in the early 1900's, they have immensely influenced present day school finance reform.

Four key court cases which challenged state public school finance systems were presented in the second section of Chapter 2. They included: (1) the McInnis v. Shapiro case in Illinois which applied the "discoverable and manageable standards"; (2) the Serrano v. Priest case in California which established a precedent for succeeding cases with the adoption of the principle of "fiscal neutrality," i.e., that the quality of education may not be the function of wealth other than the wealth of the state as a whole; (3) the San Antonio Independent School District v. Rodriguez case in Texas in which the U.S. Supreme Court reversed the decision of a Federal District Court and ruled that education is not a "fundamental interest" guaranteed by the U.S. Constitution; and (4) the Robinson v. Cahill case in New Jersey which found the state educational finance system in violation of the New Jersey Constitutional provision for a "thorough and efficient" education.

In the third section of Chapter 2, the main features of Senate

Bill 90 and the trailer bill Assembly Bill 1267 were discussed. These
two bills were the California legislature's initial response to the
Serrano requirements. They have both been found to be inadequate
responses to the demands of the Serrano decision. Assembly Bill 65,
California's new school finance law, was also presented in this section.
The decision as to whether AB 65 meets the Serrano requirements has yet
to be made by the California Supreme Court; the court has given the state
legislature until 1980 to replace the California school finance system
with one that does meet the requirements. A case was also made in the
third section for consolidating school districts to attack the problem
of equalizing California's school finance system. This alternative was
suggested by the Serrano Court and the literature suggests that consoli-
dation is a less extreme and perhaps more acceptable plan from the local
perspective than full state funding in which the state collects all
school revenues and redistributes them to each district. Also, consoli-
dation of school districts appears to address the requirements of "fiscal
neutrality" and the issue of "local control" more adequately than do
other possibilities. Fiscal neutrality would be satisfied as districts
would be consolidated so that their assessed valuations are equalized
and reflect the wealth of the state as a whole. Local control would be
addressed as each consolidated district, although larger than a local
district, would be composed of an area or region within the state where
local boards of education would continue to retain control over their
local tax revenue.

     A detailed presentation of the procedures used to conduct the
study was presented in Chapter 3. The population was discussed, the
data were reported, and the method of analyzing the data was described.

Because of the massive number of calculations and iterations involved, a computer was used to analyze the data. Several preliminary calculations were made from the data for input into the computer's data bank. The computer program used in the study was also discussed.

In Chapter 4, a presentation and analysis of the data were provided. The financial data and geographic data for each of the 369 districts used in the study were reported and discussed. The final computer program selected for use in the computer runs reported in the study was examined and the five computer runs which carried out the process of consolidating school districts were analyzed.

FINDINGS AND CONCLUSIONS

Five computer runs were completed and analyzed in response to the purpose of this study. The study was conducted to determine whether it was possible to develop an effective consolidation plan which would result in greater equalization of financial resources, more equitable tax structures and an increase in the revenue available for school support among California school districts.

To accomplish this purpose the following questions were answered:

1. What is the current status of school districts in the state with regard to their modified assessed valuation of real property, general purpose tax rates, average daily attendance (a.d.a.) and revenue available as generated by the general purpose tax rate?

2. Is it possible to consolidate school districts in a practical manner which will result in desired outcomes?

3. How will the consolidation of school districts effect the question of equalization, equity and available resources?

The findings to the first question were obtained from the California State Department of Education. Appendix A in this study contains that data; some in its raw form as reported by the state; some reorganized and some recalculated for use in the computer program for consolidating school districts.

The second question of whether it is possible to consolidate school districts in a practical manner was the major question to be answered. Given the constraints established in this study, (1) that equalization would exist when a given tax rate applied to all districts resulted in no more than a $100 difference in revenue available per a.d.a., and (2) that all districts consolidated must be contiguous to each other, it is not possible to consolidate school districts in a practical manner which results in the desired outcomes. The findings of the five runs, reflecting differences in the amount of variance, the linking procedures allowed, and the pulling out of particular districts supports this conclusion. The outcomes of these computer runs revealed that:

1. The unequal distribution of wealth throughout the state, as presented in Maps 1, 2 and 3, resulted in pockets of wealthy or poor districts which could not be consolidated upon completion of the computer runs.

2. Districts became isolated because of the patterns of consolidation around them, resulting in contiguous districts that could not be linked to form a consolidated district whose revenue available per a.d.a. would come within the variance.

3. When the variance was raised from $50 to $75, several more districts were linked into a consolidation, and the consolidated

districts formed contained fewer districts but the result was unacceptable.

4. When districts, whose revenue available per a.d.a. fell within the variance, were pulled out from the list of districts which could be consolidated, the result was the formation of fewer consolidated districts. Removing districts prior to the consolidation process reduced the number of possible linkings, as there were fewer contiguous districts available.

5. When the computer was directed to link all contiguous districts, without the constraints of linking only those districts which brought the cumulative total of revenue available per a.d.a. as the result of the linkage either higher or lower than that of the starter district or previous linkage, large consolidated districts which comprised as much as half of the entire state were formed. When $50 was used as the variance, the largest consolidated district composed of 190 districts was located in the northern section of the state where the pockets of wealthy districts are located. When $75 was the variance, the largest consolidated district composed of 198 districts was located in the southern half of the state including most of the central San Joaquin Valley where pockets of poor districts are located. Although there were only sixty-one districts not consolidated when using the $50 variance and twenty-two not consolidated when using the $75 variance, the sizes of the large districts were not practical or feasible in terms of the issue of local control.

Because it was found not possible to consolidate school districts in a practical manner according to the requirements of this study, question three regarding equalization, equity and available resources could not be answered. The response to this question requires a comparison of

the data before consolidation to the data after consolidation has been found to be feasible.

Summary of Conclusions

A summary of the conclusions of this study as determined by the five computer runs is presented in this section. Analyses of these data reveal that:

1. Within the given constraints of this study, it is not possible to develop an effective consolidation plan for California school districts to achieve financial equalization which meets the requirements of Serrano.

2. The uneven distribution of school districts throughout the state in terms of wealth forms pockets of wealth which are not conducive to the consolidation of school districts to achieve financial equalization.

3. The use of a $75 variance, which was utilized for purposes of comparison, made no difference to the outcome of the study; it is not possible to develop a feasible consolidation plan utilizing the $75 variance.

The findings and conclusions of this study could be of value to the California State Legislature, and to those concerned with school finance reform as a basis for evaluating the feasibility of consolidating school districts to achieve financial equalization. Although consolidation of school districts was not feasible in this study, changes in procedures and constraints could alter the results.

POSSIBLE FINANCE ALTERNATIVES

In light of the conclusion that it is not feasible within the
constraints of this study to achieve financial equalization as required
by Serrano, three possible finance alternatives will be briefly discussed.
The first alternative is district power equalizing which enables poor
districts to provide the same amount of money per pupil as wealthy dis-
tricts with the same tax effort. The second alternative is the removal
of commercial and industrial property from the local tax base. The third
alternative is a combination of the removal of commercial and industrial
property with a consolidation of school districts plan. An explanation
of the essence of each alternative is presented in this section.

District Power Equalizing

District power equalizing is a finance plan which provides for
both the state and the local district to share the cost of education.
The state would supply varying amounts of funds to each district accord-
ing to its wealth and the district's taxing effort. The "power" in this
plan is that it enables poor districts to raise the same amount of
revenue per a.d.a. as a wealthy district with the same tax effort. Each
district is able to decide how much effort, in terms of taxing themselves,
they choose to place into education. There are several models of district
power equalizing but they essentially are similar in operation.

The state develops a formula or schedule which establishes a
required tax rate for a set expenditure level per a.d.a. which is appli-
cable to all districts. Districts decide at what expenditure level they
would like to support their educational program and tax themselves at the
prescribed tax rate. All districts receive the stipulated amount of

money regardless of their tax base for the tax rate they select. If a district raises more money than stated on the schedule, the excess is "captured" by the state and is available for redistribution to poorer districts which cannot raise the set amount.

This plan would help to achieve financial equalization as all districts have the potential to raise equal amounts of money regardless of their wealth. The greater the effort the more money the state will provide in an inverse relationship to the wealth of the district. One disadvantage is that wealthy districts will have to pay higher taxes to support the level of education they currently enjoy. Another disadvantage is that there is no guarantee that those districts which currently have less revenue available per a.d.a. for expenditure will make the extra effort to raise more funds for education.

Removal of Commercial and Industrial Property from the Local Tax Base

The removal of commercial and industrial property from the local tax base would alter the wealth status of a majority of school districts. Currently some districts are in an advantaged position because of the location of commercial and industrial property in their districts. If such property were removed from their tax base, the wide range in wealth from district to district might be better balanced; each district's tax base would primarily be the local residential property. A uniform tax on all commercial and industrial property throughout the state could then be levied by the state to help support school districts.

Although this alternative alone will not meet the requirements of Serrano, it will help alleviate the wealth differences that exist

among districts because of commercial and industrial property being located in certain districts. The funds received from taxes on that property could be allocated to all school districts on the basis of relative wealth to supplement the dollars raised by local property taxes.

An Alternative Combining Removal
   of Commercial and Industrial
   Property with Consolidation of
   School Districts

Removal of the commercial and industrial property from local districts prior to consolidating school districts for tax purposes should be considered as a potential response to Serrano. One of the conclusions of this study was that the uneven distribution of wealthy and poor school districts throughout the state is not conducive to consolidating districts to achieve financial equalization. Perhaps removing the commercial and industrial property will change the patterns of distribution of wealth throughout the state and reduce or eliminate some of the pockets of wealthy districts which currently exist.

An attempt to consolidate school districts after commercial and industrial property have been removed from the local districts might prove successful as the distribution of wealth among districts should be different from that which existed during this study. The state could then levy a uniform tax on all commercial and industrial property throughout the state. The monies received from this tax could be allocated to all school districts in a district power equalizing basis as previously discussed in this section of the chapter.

RECOMMENDATIONS FOR FUTURE RESEARCH AND STUDY

It is recommended that research be conducted to:

1.   Combine this study with the proposal to remove commercial and industrial property from the local tax base.

2.   Replicate this study with different constraints and with the latest data available.

3.   Consider replicating this study in another state where the distribution of wealth among districts is different from that in California but where financial inequalities may also exist.

4.   Investigate the possibility of combining other finance proposals with the consolidation of school districts to achieve financial equalization.

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APPENDIX A

FINANCIAL DATA FOR CALIFORNIA HIGH SCHOOL
AND UNIFIED DISTRICTS, 1975-76

Financial Data for California High School
and Unified Districts, 1975-76

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER*	DISTRICT NAME	A.D.A.	MODIFIED ASSESSED VALUATION	MODIFIED ASSESSED VALUATION PER A.D.A.	REVENUE AVAILABLE PER A.D.A. BASED ON $4.00 TAX RATE
1	1A	Alameda U	11,126	$ 204,457,374	$ 18,377	$ 750
2	1B	Albany U	2,296	47,612,987	20,737	846
3	1C	Amador Valley H	16,065	202,387,452	12,598	514
4	1D	Berkeley U	12,008	351,611,936	29,281	1,195
5	1E	Castro Valley U	8,110	119,971,685	14,793	604
6	1F	Emery U	625	82,103,146	131,365	5,360
7	1G	Fremont U	32,664	405,620,213	12,418	507
8	1H	Hayward U	24,271	385,198,589	15,871	648
9	1I	Livermore Valley U	14,957	166,293,867	11,118	454
10	1J	Newark U	9,337	97,562,174	10,449	426
11	1K	New Haven U	8,820	163,835,081	18,575	758
12	1L	Oakland U	57,874	1,180,716,608	20,402	832
13	1M	Piedmont U	2,561	59,578,610	23,264	949
14	1N	San Leandro U	8,473	389,883,447	46,015	1,877
15	1O	San Lorenzo U	12,992	211,428,930	16,274	664
16	2A	Alpine County U	141	16,848,362	119,492	4,875
17	3A	Ione U	631	20,159,769	31,949	1,304
18	3B	Jackson U	654	18,833,588	28,798	1,175
19	3C	Oro Madre U	1,698	60,634,693	35,709	1,457
20	4A	Biggs U	741	31,463,639	42,461	1,732
21	4B	Chico U	9,187	167,531,228	18,236	744
22	4C	Durham U	728	33,451,587	45,950	1,875
23	4D	Gridley HS	2,205	30,653,732	13,902	567
24	4E	Oroville HS	7,265	104,062,137	14,324	584
25	4F	Paradise U	3,164	68,091,902	21,521	878
26	5A	Bret Harte HS	1,409	47,576,703	33,766	1,378
27	5B	Calaveras U	1,823	54,988,982	30,164	1,231
28	6A	Colusa U	1,218	36,721,863	30,149	1,230
29	6B	Maxwell U	302	18,014,380	59,650	2,434
30	6C	Pierce U	693	46,239,901	66,724	2,722
31	6D	Williams U	447	18,462,500	41,303	1,685
32	7A	Acalanes HS	20,031	452,205,327	22,575	921
33	7B	Antioch U	9,228	196,127,494	21,254	867
34	7C	John Swett U	1,893	105,205,751	55,576	2,268
35	7D	Liberty HS	4,041	70,426,047	17,428	711
36	7E	Martinez U	4,307	133,369,930	30,966	1,263

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37	7F	Mt. Diablo U	45,984	$ 679,665,653	$ 14,780	$ 603
38	7G	Pittsburg U	6,380	205,006,109	32,133	1,311
39	7H	Richmond U	35,780	669,707,186	18,717	764
40	7I	San Ramon Valley U	12,665	224,737,150	17,745	724
41	8A	Del Norte County U	3,489	92,260,530	26,443	1,079
42	9A	Black Oak Mine U	680	19,959,458	29,352	1,198
43	9B	El Dorado HS	8,492	144,815,578	17,053	696
44	9C	Lake Tahoe U	4,013	161,307,044	40,196	1,640
45	10A	Caruthers HS	1,731	30,867,038	17,832	728
46	10B	Central HS	3,698	42,567,319	11,511	470
47	10C	Clovis U	11,232	119,237,798	10,616	433
48	10D	Coalinga U	2,472	134,035,383	54,221	2,212
49	10E	Fowler U	1,608	50,060,148	31,132	1,270
50	10F	Fresno U	58,209	743,748,804	12,777	521
51	10G	Kerman HS	2,341	31,134,535	13,300	543
52	10H	Kingsburg HS	2,902	48,602,812	16,748	683
53	10I	Kings Canyon U	5,532	76,389,523	13,809	563
54	10J	Laton U	784	9,935,993	12,674	517
55	10K	Parlier U	1,659	10,081,091	6,077	248
56	10L	Riverdale HS	1,687	42,023,424	24,910	1,016
57	10M	Sanger U	6,407	82,662,556	12,902	526
58	10N	Selma U	4,085	43,492,349	10,647	434
59	10O	Sierra HS	1,973	127,470,638	64,608	2,636
60	10P	Tranquillity HS	2,993	89,997,856	30,069	1,227
61	10Q	Washington HS	3,635	41,480,834	11,412	466
62	11A	Hamilton HS	596	15,272,375	25,625	1,045
63	11B	Orland HS	1,981	36,999,295	18,677	762
64	11C	Princeton U	265	25,866,635	97,610	3,982
65	11D	Stoney Creek U	195	7,101,723	36,419	1,486
66	11E	Willows U	1,694	47,931,616	28,295	1,154
67	12A	Arcata HS	6,239	138,275,885	22,163	904
68	12B	Eureka HS	8,554	145,176,269	16,972	692
69	12C	Ferndale HS	729	16,020,029	21,975	897
70	12D	Fortuna HS	3,581	62,284,247	17,393	710
71	12E	Klamath-Trinity U	1,246	31,782,560	25,508	1,041
72	12F	Southern Humboldt U	1,148	27,044,328	23,558	961
73	13A	Brawley HS	5,689	66,310,038	11,656	476
74	13B	Calexico U	5,004	32,023,687	6,400	261
75	13C	Calipateria U	1,238	24,562,053	19,840	809
76	13D	Central HS	8,485	86,584,071	10,204	416
77	13E	Holtville U	1,914	38,602,650	20,169	823
78	13F	Imperial U	1,549	39,024,466	25,193	1,028
79	13G	San Pasqual Valley U	667	9,420,323	14,123	576
80	14A	Big Pine U	334	11,637,544	34,843	1,422

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81	14B	Bishop HS	2,391	$ 58,120,346	$ 24,308	$ 992
82	14C	Death Valley U	140	5,640,318	40,288	1,644
83	14D	Lone Pine U	500	13,913,276	27,827	1,135
84	14E	Owens Valley U	184	9,595,301	52,148	2,128
85	15A	Delano HS	6,477	103,574,976	15,991	652
86	15B	Kern HS	60,487	1,110,808,147	18,199	743
87	15C	Maricopa U	328	35,087,763	106,975	4,365
88	15D	Mojave U	1,405	69,008,242	49,116	2,004
89	15E	Muroc U	3,117	33,891,168	10,873	444
90	15F	Sierra Sands U	6,271	44,033,752	7,021	286
91	15G	Southern Kern U	931	25,588,403	27,485	1,121
92	15H	Taft HS	3,242	413,077,979	127,415	5,199
93	15I	Tehachapi U	1,178	49,052,048	41,640	1,699
94	15J	Wasco HS	2,820	97,896,173	34,715	1,416
95	16A	Corcoran U	2,623	44,868,132	17,106	698
96	16B	Hanford HS	7,815	112,554,097	14,402	588
97	16C	Lemoore HS	6,446	80,769,755	12,530	511
98	17A	Kelseyville U	784	32,005,628	40,824	1,666
99	17B	Konocti U	1,494	46,791,575	31,320	1,278
100	17C	Lakeport U	1,252	25,711,415	20,536	838
101	17D	Middletown U	401	20,821,613	51,924	2,119
102	17E	Upperlake HS	764	24,922,149	32,621	1,331
103	18A	Big Valley U	327	14,808,327	45,285	1,848
104	18B	Lassen HS	3,291	56,955,077	17,306	706
105	18C	Westwood U	478	8,572,943	17,935	732
106	19A	ABC U	30,130	281,073,714	9,329	381
107	19B	Alhambra HS	28,411	402,401,895	14,164	578
108	19C	Antelope Valley HS	22,535	407,012,484	18,061	737
109	19D	Arcadia U	10,342	166,426,473	16,092	657
110	19E	Azusa U	12,468	117,662,378	9,437	385
111	19F	Baldwin Park U	13,211	71,956,180	5,447	222
112	19G	Bassett U	8,461	77,891,792	9,206	376
113	19H	Bellflower U	11,555	129,914,408	11,243	459
114	19I	Beverly Hills U	6,123	411,142,730	67,147	2,740
115	19J	Bonita U	7,967	79,325,545	9,957	406
116	19K	Burbank U	14,008	374,854,624	26,760	1,092
117	19L	Centinela Valley HS	23,399	477,687,051	20,415	833
118	19M	Charter Oak U	8,894	57,089,874	6,419	262
119	19N	Claremont U	6,630	73,788,859	11,130	454
120	19O	Compton U	33,145	283,573,102	8,556	349
121	19P	Covina-Valley U	16,836	179,483,914	10,661	435
122	19Q	Culver City U	6,823	150,838,317	22,114	902
123	19R	Downey U	16,470	314,855,276	19,117	780
124	19S	Duarte U	4,217	45,987,061	10,905	445

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125	19T	El Monte HS	28,872	$ 317,742,181	$ 11,005	$ 449
126	19U	El Rancho U	13,658	143,373,047	10,497	428
127	19V	El Segundo U	3,117	204,268,117	65,534	2,674
128	19W	Glendale U	24,662	489,766,776	19,859	810
129	19X	Glendora U	8,607	77,353,426	8,987	367
130	19Y	Hacienda-LaPuente U	35,089	255,255,416	7,275	297
131	19Z	Inglewood U	13,642	236,135,768	17,309	706
132	19AA	La Canada U	4,919	81,546,382	16,578	676
133	19AB	Las Virgenes U	7,879	141,328,779	17,937	732
134	19AC	Long Beach U	59,474	1,524,326,621	25,630	1,046
135	19AD	Los Angeles U	661,296	11,393,566,244	17,229	703
136	19AE	Lynwood U	9,725	82,006,317	8,433	344
137	19AF	Monrovia U	6,843	96,955,443	14,169	578
138	19AG	Montebello U	25,679	604,524,746	23,542	960
139	19AH	Norwalk-LaMira U	27,746	290,029,539	10,453	426
140	19AI	Palos Verdes Peninsula U	18,470	347,708,711	18,826	768
141	19AJ	Paramount U	9,957	134,230,637	13,481	550
142	19AK	Pasadena U	26,226	510,498,198	19,465	794
143	19AL	Pomona U	24,777	235,983,389	9,524	389
144	19AM	Rowland U	17,320	124,383,439	7,181	293
145	19AN	San Marino U	3,537	100,930,684	28,536	1,164
146	19AO	Santa Monica U	14,380	538,673,279	37,460	1,528
147	19AP	South Bay HS	20,660	479,520,165	23,210	947
148	19AQ	South Pasadena U	4,295	55,877,823	13,010	531
149	19AR	Temple City U	4,879	68,459,016	14,031	572
150	19AS	Torrance U	32,026	606,609,610	18,941	773
151	19AT	Walnut Valley U	6,344	55,972,187	8,823	360
152	19AU	West Covina U	11,809	113,067,986	9,575	391
153	19AV	Whittier HS	40,844	515,724,186	12,627	515
154	19AW	William S. Hart HS	18,400	230,125,324	12,507	510
155	20A	Chowchilla HS	1,912	47,614,103	24,903	1,016
156	20B	Madera U	7,956	142,223,019	17,876	729
157	20C	Yosemite Union HS	1,157	35,428,697	30,621	1,249
158	21A	Novato U	11,342	162,144,060	14,296	583
159	21B	San Rafael HS	12,000	297,583,362	24,798	1,012
160	21C	Shoreline U	856	33,233,858	38,825	1,584
161	21D	Tamalpias HS	17,852	586,618,221	32,860	1,341
162	22A	Miraposa County U	1,483	50,878,172	34,308	1,400
163	23A	Anderson Valley U	346	9,881,395	28,559	1,165
164	23B	Fort Bragg U	2,511	53,899,081	21,465	876
165	23C	Mendocino U	631	31,093,917	49,277	2,011
166	23D	Point Arena HS	658	29,864,198	45,386	1,852
167	23E	Round Valley U	451	10,434,366	23,136	944
168	23F	Ukiah U	6,258	103,400,136	16,523	674

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169	23G	Willits U	2,088	$ 41,649,782	$ 19,947	$ 814
170	24A	Dos Palos HS	3,717	76,370,682	20,546	838
171	24B	Gustine U	1,046	33,799,006	32,313	1,318
172	24C	Hilmar U	1,451	23,988,147	16,532	675
173	24D	Legrand HS	1,405	19,787,249	14,083	575
174	24E	Los Banos U	2,938	69,090,451	23,516	959
175	24F	Merced HS	21,320	266,379,597	12,494	510
176	25A	Modoc U	1,164	33,825,886	29,060	1,186
177	25B	Surprise Valley U	265	6,814,085	25,714	1,049
178	25C	Tulelake-Basin U	571	20,200,887	35,378	1,443
179	26A	Eastern Sierra U	600	30,274,264	50,457	2,059
180	26B	Mammoth U	668	62,731,496	93,909	3,832
181	27A	Carmel U	3,227	192,494,543	59,651	2,434
182	27B	Gonzales HS	3,479	72,996,337	20,982	856
183	27C	King City HS	3,401	131,583,661	38,690	1,579
184	27D	Monterey Peninsula U	17,788	221,923,147	12,476	509
185	27E	Pacific Grove U	3,437	70,310,456	20,457	835
186	27F	Salinas HS	25,013	465,354,402	18,605	759
187	28A	Calistoga U	649	23,968,766	36,932	1,507
188	28B	Napa Valley U	15,528	252,081,528	16,234	662
189	28C	St Helena U	1,545	82,279,885	53,256	2,173
190	29A	Nevada HS	6,186	146,970,834	23,759	969
191	30A	Anaheim HS	75,568	1,020,061,957	13,499	551
192	30B	Brea-Olinda U	5,002	103,559,995	20,704	845
193	30C	Capistrano U	14,271	371,000,336	25,997	1,061
194	30D	Fullerton HS	44,864	806,575,779	17,978	734
195	30E	Garden Grove U	52,750	478,465,548	9,070	370
196	30F	Huntington Beach HS	67,964	919,743,210	13,533	552
197	30G	Irvine U	10,243	194,907,426	19,028	776
198	30H	Laguna Beach U	3,394	156,524,087	46,118	1,882
199	30I	Newport-Mesa U	25,813	807,492,978	31,282	1,276
200	30J	Orange U	31,645	473,641,642	14,967	611
201	30K	Placentia U	17,918	273,604,706	15,270	623
202	30L	Saddleback Valley U	16,151	309,864,269	19,185	783
203	30M	Santa Ana U	28,229	680,807,787	24,117	984
204	30N	Tustin U	14,853	287,515,451	19,357	790
205	31A	Placer HS	9,897	172,351,054	17,414	711
206	31B	Roseville HS	9,236	93,673,919	10,142	414
207	31C	Tahoe-Truckee U	2,736	218,584,936	79,892	3,260
208	31D	Western Placer U	2,270	32,761,677	14,432	589
209	32A	Plumas U	3,043	128,179,933	42,123	1,719
210	33A	Alvord U	8,857	72,124,420	8,143	332
211	33B	Banning U	2,798	30,511,668	10,905	445
212	33C	Beaumont U	2,459	31,636,257	12,865	525

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213	33D	Coachella Valley U	5,487	$ 68,747,965	$ 12,529	$ 511
214	33E	Corona-Norco U	17,809	180,075,431	10,111	413
215	33F	Desert Center U	796	18,014,673	22,631	923
216	33G	Desert Sands U	9,353	201,300,598	21,523	878
217	33H	Elsinore HS	3,503	97,221,188	27,754	1,132
218	33I	Hemet U	6,949	164,126,297	23,619	964
219	33J	Jurupa U	9,241	85,767,923	9,281	379
220	33K	Moreno Valley U	6,524	53,019,080	8,127	332
221	33L	Palm Springs U	7,509	330,691,111	44,039	1,797
222	33M	Palo Verde U	3,819	53,587,443	14,032	572
223	33N	Perris HS	4,155	102,393,443	24,643	1,005
224	33O	Riverside U	25,337	380,428,399	15,015	613
225	33P	San Jacinto U	2,004	22,688,810	11,321	462
226	34A	Elk Grove U	11,676	141,876,043	12,151	496
227	34B	Folsom-Cordova U	11,907	90,378,478	7,590	310
228	34C	Galt HS	2,934	43,149,209	14,707	600
229	34D	Grant HS	28,977	237,940,980	8,211	335
230	34E	River Delta U	2,395	102,160,572	42,656	1,740
231	34F	Sacramento U	50,886	745,394,362	14,648	598
232	34G	San Juan U	53,202	681,291,287	12,806	522
233	35A	San Benito HS	4,921	106,043,347	21,549	879
234	36A	Barstow U	8,644	130,543,685	15,103	616
235	36B	Bear Valley U	1,884	81,149,700	43,073	1,757
236	36C	Chaffee HS	41,231	536,833,009	13,020	531
237	36D	Chino U	11,564	134,591,477	11,639	475
238	36E	Colton U	11,433	131,312,470	11,485	469
239	36F	Fontana U	13,107	194,878,164	14,868	607
240	36G	Morongo U	4,728	90,816,253	19,208	784
241	36H	Needles U	1,301	33,316,280	25,608	1,045
242	36I	Redlands U	11,408	157,096,599	13,771	562
243	36J	Rialto U	11,694	89,528,746	7,656	312
244	36K	Rim of the World U	3,400	131,478,608	38,670	1,578
245	36L	San Bernardino U	33,149	348,757,433	10,521	429
246	36M	Trona U	1,006	22,493,519	22,359	912
247	36N	Victor Valley HS	2,426	260,547,493	20,968	4,382
248	36O	Yucaipa U	4,942	67,489,496	13,656	557
249	37A	Borrego Springs U	232	17,552,837	75,659	3,087
250	37B	Carlsbad U	4,355	136,117,053	31,255	1,275
251	37C	Coronado U	2,771	79,224,170	28,590	1,166
252	37D	Escondido HS	20,594	369,926,957	17,963	733
253	37E	Fallbrook HS	5,778	156,800,437	27,137	1,107
254	37F	Grossmont HS	69,617	803,239,633	11,538	471
255	37G	Julian HS	607	27,719,582	45,667	1,863
256	37H	Mountain Empire U	1,097	22,969,387	20,938	854

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257	37I	Oceanside U	10,798	$ 150,931,549	$ 13,978	$ 570
258	37J	Poway U	13,176	224,161,702	17,013	694
259	37K	Ramona U	2,470	43,313,030	17,536	715
260	37L	San Diego U	126,655	2,420,497,865	17,690	780
261	37M	San Dieguito HS	10,367	301,372,317	29,070	1,186
262	37N	Sweetwater HS	57,051	577,275,435	10,119	413
263	37O	Vista U	10,193	117,110,638	11,489	469
264	38A	San Francisco U	69,592	3,338,145,815	47,967	1,957
265	39A	Escalon U	1,996	45,755,562	22,924	935
266	39B	Lincoln U	5,938	74,904,381	12,614	515
267	39C	Linden U	1,965	41,099,333	20,916	853
268	39D	Lodi U	12,436	233,991,551	18,816	768
269	39E	Manteca U	8,890	123,180,945	13,856	565
270	39F	Ripon U	1,260	44,336,433	35,188	1,436
271	39G	Stockton U	28,280	389,841,721	13,785	562
272	39H	Tracy HS	6,194	153,150,493	24,726	1,009
273	40A	Atascadero U	3,744	55,256,837	14,759	602
274	40B	Coast HS	739	48,019,915	64,980	2,651
275	40C	Lucia Mar U	7,195	96,468,453	13,408	547
276	40D	Paso Robles HS	2,542	54,614,504	21,485	877
277	40E	San Luis Coastal U	8,018	310,125,211	38,679	1,578
278	40F	Shandon U	224	10,866,842	48,512	1,979
279	40G	Templeton U	526	11,192,374	21,279	868
280	41A	Cabrillo U	3,386	65,206,649	19,258	786
281	41B	Jefferson HS	24,974	377,147,765	15,102	616
282	41C	La Honda-Pescadero U	407	16,072,137	39,489	1,611
283	41D	San Mateo HS	34,827	1,207,840,132	34,681	1,415
284	41E	Sequoia HS	33,289	1,047,073,659	31,454	1,283
285	41F	South San Francisco U	13,799	371,712,389	26,938	1,099
286	42A	Carpinteria U	2,593	66,607,585	25,687	1,048
287	42B	Lompoc U	11,205	95,040,814	8,482	346
288	42C	Santa Barbara HS	26,300	589,463,573	22,413	914
289	42D	Santa Maria HS	15,325	232,289,027	15,158	618
290	42E	Santa Ynez HS	2,397	64,714,557	26,998	1,102
291	43A	Campbell HS	43,949	635,001,287	14,449	590
292	43B	East Side HS	78,131	834,075,694	10,675	436
293	43C	Fremont HS	44,081	839,526,677	19,045	777
294	43D	Gilroy U	5,721	88,455,955	15,462	631
295	43E	Los Gatos HS	13,687	241,676,617	17,657	720
296	43F	Milpitas U	10,191	118,384,791	11,617	474
297	43G	Morgan Hill U	6,435	106,521,998	16,554	675
298	43H	Mt. View-Los Altos HS	14,585	504,308,759	34,577	1,411
299	43I	Palo Alto U	13,273	473,330,691	35,661	1,455

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER*	DISTRICT NAME	A.D.A.	MODIFIED ASSESSED VALUATION	MODIFIED ASSESSED VALUATION PER A.D.A.	REVENUE AVAILABLE PER A.D.A. BASED ON $4.08 TAX RATE
300	43J	San Jose U	39,597	$ 703,554,976	$ 17,768	$ 725
301	43K	Santa Clara U	21,246	501,143,704	23,588	962
302	44A	Pajaro Valley U	13,519	257,421,592	19,041	777
303	44B	San Lorenzo Valley U	3,324	74,086,863	22,288	909
304	44C	Santa Cruz HS	14,068	341,810,370	24,297	991
305	45A	Anderson HS	5,858	64,045,071	10,933	446
306	45B	Fall River U	1,559	57,950,773	37,172	1,517
307	45C	Shasta HS	14,117	259,286,474	18,367	749
308	46A	Sierra-Plumas U	626	25,923,220	41,411	1,690
309	47A	Butte Valley U	395	13,688,156	34,654	1,414
310	47B	Dunsmuir HS	682	11,992,788	17,585	717
311	47C	Etna HS	665	15,057,479	22,643	924
312	47D	Siskiyou HS	3,100	79,025,244	25,492	1,040
313	47E	Yreka HS	2,779	69,440,520	24,809	1,019
314	48A	Benicia U	2,311	97,805,213	42,322	1,727
315	48B	Dixon U	2,052	46,685,335	22,751	928
316	48C	Fairfield-Suisun U	13,654	143,999,285	10,546	430
317	48D	Travis U	2,711	6,983,371	2,575	105
318	48E	Vacaville U	8,061	99,179,752	12,304	502
319	48F	Vallejo U	14,790	160,101,416	10,825	442
320	49A	Analy HS	7,309	123,307,207	16,871	688
321	49B	Cloverdale U	1,276	57,695,882	45,216	1,845
322	49C	Geyersville U	244	15,222,948	62,389	2,545
323	49D	Healdsburg HS	3,729	70,445,136	18,891	771
324	49E	Petaluma HS	15,311	194,350,578	12,694	518
325	49F	Santa Rosa HS	21,451	385,094,945	17,952	732
326	49G	Sonoma Valley U	4,099	88,065,486	21,485	877
327	50A	Ceres U	4,122	54,050,214	13,113	535
328	50B	Denair U	878	14,870,581	16,937	691
329	50C	Hughson HS	1,824	27,873,815	15,282	623
330	50D	Modesto HS	29,997	472,432,442	15,749	643
331	50E	Newman-Crows Lndg U	1,148	30,958,285	26,967	1,100
332	50F	Oakdale HS	6,177	94,489,490	15,297	624
333	50G	Patterson U	2,264	44,270,399	19,554	798
334	50H	Turlock HS	6,524	106,681,259	16,352	667
335	51A	East Nicolaus HS	681	24,491,073	35,963	1,467
336	51B	Live Oak U	1,266	22,231,785	17,561	716
337	51C	Sutter HS	1,571	41,496,493	26,414	1,078
338	51D	Yuba City U	7,516	127,466,134	16,959	692
339	52A	Corning HS	1,792	35,623,782	19,879	811
340	52B	Los Molinos U	577	10,913,351	18,914	772
341	52C	Red Bluff HS	5,083	101,442,805	19,957	814
342	53A	Trinity County HS	2,055	65,787,033	32,013	1,306
343	54A	Alpaugh U	180	2,620,867	14,560	594

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER	DISTRICT NAME	A.D.A.	MODIFIED ASSESSED VALUATION	MODIFIED ASSESSED VALUATION PER A.D.A.	REVENUE AVAILABLE PER A.D.A. BASED ON $4.08 TAX RATE
344	54B	Cutler-Orosi U	2,361	$ 25,062,136	$ 10,615	$ 433
345	54C	Dinuba HS	3,460	39,637,624	11,456	467
346	54D	Exeter HS	3,434	40,904,063	11,911	486
347	54E	Lindsay U	2,343	36,304,876	15,495	632
348	54F	Porterville HS	11,474	148,868,584	12,974	529
349	54G	Strathmore HS	1,275	19,408,934	15,223	621
350	54H	Tulare HS	10,817	124,346,345	11,495	469
351	54I	Visalia U	14,837	200,451,793	13,510	551
352	54J	Woodlake HS	2,031	30,439,202	14,987	611
353	55A	Sonora HS	3,916	104,724,407	26,743	1,091
354	55B	Summerville HS	1,126	27,778,095	24,670	1,007
355	56A	Conejo Valley U	20,227	288,767,549	14,276	582
356	56B	Fillmore U	2,937	47,182,995	16,065	655
357	56C	Moorpark Memorial HS	1,540	29,142,625	18,924	772
358	56D	Ojai U	3,406	58,949,915	17,308	706
359	56E	Oxnard HS	39,056	557,056,620	14,263	582
360	56F	Santa Paula HS	4,997	64,423,192	12,892	526
361	56G	Simi Valley U	27,678	212,050,070	7,661	313
362	56H	Ventura U	18,177	353,928,495	19,471	794
363	57A	Davis U	6,060	117,902,414	19,456	794
364	57B	Esparto U	713	22,317,963	31,301	1,277
365	57C	Washington U	4,678	83,692,201	17,891	730
366	57D	Winters U	1,048	21,631,087	20,640	842
367	57E	Woodland U	7,493	161,703,592	21,591	860
368	58A	Marysville U	8,450	101,431,204	12,004	490
369	58B	Wheatland HS	2,674	15,021,866	5,618	229

*KEY TO COUNTY IDENTIFICATION NUMBER

1A	- 1O	Alameda County
2A		Alpine County
3A	- 3C	Amador County
4A	- 4F	Butte County
5A	- 5B	Calaveras County
6A	- 6D	Colusa County
7A	- 7I	Contra Costa County
8A		Del Norte County
9A	- 9C	El Dorado County
10A	- 10Q	Fresno County
11A	- 11E	Glen County
12A	- 12F	Humboldt County
13A	- 13G	Imperial County
14A	- 14E	Inyo County
15A	- 15J	Kern County
16A	- 16C	Kings County
17A	- 17E	Lake County
18A	- 18C	Lassen County
19A	- 19AW	Los Angeles County
20A	- 20C	Madera County
21A	- 21D	Marin County
22A		Mariposa County
23A	- 23G	Mendocino County
24A	- 24F	Merced County
25A	- 25C	Modoc County
26A	- 26B	Mono County
27A	- 27F	Monterey County
28A	- 28C	Napa County
29A		Nevada County
30A	- 30N	Orange County
31A	- 31D	Placer County
32A		Plumas County
33A	- 33P	Riverside County
34A	- 34G	Sacramento County
35A		San Benito County
36A	- 36O	San Bernardino County
37A	- 37O	San Diego County
38A		San Francisco County
39A	- 39H	San Joaquin County
40A	- 40G	San Luis Obispo County
41A	- 41F	San Mateo County
42A	- 42E	Santa Barbara County
43A	- 43K	Santa Clara County

44A	- 44C	Santa Cruz County
45A	- 45C	Shasta County
46A		Sierra County
47A	- 47E	Siskiyou County
48A	- 48F	Solano County
49A	- 49E	Sonoma County
50A	- 50H	Stanislaus County
51A	- 51D	Sutter County
52A	- 52C	Tehama County
53A		Trinity County
54A	- 54J	Tulare County
55A	- 55B	Tuolumne County
56A	- 56H	Ventura County
57A	- 57E	Yolo County
58A	- 58B	Yuba County

APPENDIX B

LIST OF CONTIGUOUS DISTRICTS FOR EACH CALIFORNIA
UNIFIED AND HIGH SCHOOL DISTRICT

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LIST OF CONTIGUOUS DISTRICTS FOR EACH CALIFORNIA
UNIFIED AND HIGH SCHOOL DISTRICT

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
1	1A	Alameda U	12, 14
2	1B	Albany U	39, 4
3	1C	Amador Valley H	9, 296, 7, 5, 40
4	1D	Berkeley U	2, 39, 12, 6
5	1E	Castro Valley U	32, 40, 3, 7, 11, 8, 15, 14, 12
6	1F	Emery U	4, 12
7	1G	Fremont U	10, 11, 5, 3, 296, 301
8	1H	Hayward U	15, 5, 11
9	1I	Livermore Valley U	3, 40, 35, 272, 296, 333
10	1J	Newark U	7
11	1K	New Haven U	7, 5, 8
12	1L	Oakland U	1, 6, 4, 13, 32, 5, 14
13	1M	Piedmont U	12
14	1N	San Leandro U	1, 12, 5, 15
15	1O	San Lorenzo U	14, 5, 8
16	2A	Alpine County U	44, 19, 26, 353, 179
17	3A	Ione U	18, 19, 226, 228, 268, 27
18	3B	Jackson U	17, 19, 27
19	3C	Oro Madre U	17, 18, 27, 26, 16, 44, 43, 226
20	4A	Biggs U	22, 24, 23, 28, 64
21	4B	Chico U	25, 22, 62, 339, 340
22	4C	Durham U	21, 25, 24, 20, 64, 66, 62
23	4D	Gridley HS	20, 24, 368, 336, 28
24	4E	Oroville HS	23, 20, 22, 25, 209, 368
25	4F	Paradise U	24, 22, 21, 340, 341, 209
26	5A	Bret Harte HS	27, 19, 16, 353
27	5B	Calaveras U	26, 19, 18, 17, 268, 267, 332, 353
28	6A	Colusa U	29, 31, 30, 337, 336, 23, 20, 64
29	6B	Maxwell U	28, 31, 102, 65, 66, 64
30	6C	Pierce U	31, 28, 337, 338, 367, 364
31	6D	Williams U	364, 29, 28, 30, 99, 102
32	7A	Acalanes HS	39, 36, 37, 40, 5, 12
33	7B	Antioch U	35, 37, 38, 230
34	7C	John Swett U	36, 39, 314
35	7D	Liberty HS	40, 37, 33, 230, 268, 272, 9
36	7E	Martinez U	32, 39, 34, 314, 316, 37

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
37	7F	Mt. Diablo U	9, 32, 36, 316, 38, 33, 35, 40
38	7G	Pittsburg U	37, 316, 230, 33
39	7H	Richmond U	4, 2, 34, 36, 32
40	7I	San Ramon Valley U	32, 37, 9, 3, 5
41	8A	Del Norte County U	71, 312, 67
42	9A	Black Oak Mine U	43, 44, 207, 205
43	9B	El Dorado HS	42, 44, 19, 226, 227, 206, 205
44	9C	Lake Tahoe U	42, 43, 19, 16
45	10A	Caruthers HS	56, 60, 51, 61, 49, 58, 54
46	10B	Central HS	50, 61, 51, 156
47	10C	Clovis U	59, 57, 60, 156
48	10D	Coalinga U	60, 56, 97, 278, 183, 233
49	10E	Fowler U	58, 45, 61, 50, 57
50	10F	Fresno U	47, 57, 49, 61, 46, 156
51	10G	Kerman HS	46, 61, 45, 60, 156
52	10H	Kingsburg HS	54, 58, 55, 53, 345, 344, 351, 96
53	10I	Kings Canyon U	52, 55, 57, 59, 84, 83, 352, 344, 345
54	10J	Laton U	52, 58, 45, 56, 97, 96
55	10K	Parlier U	53, 52, 58, 57
56	10L	Riverdale HS	48, 60, 45, 54, 97
57	10M	Sanger U	50, 47, 59, 53, 55, 58, 49
58	10N	Selma U	55, 42, 54, 45, 49, 57
59	10O	Sierra HS	53, 57, 47, 156, 157, 180, 81, 80, 84
60	10P	Tranquillity HS	51, 45, 56, 48, 233, 170
61	10Q	Washington HS	50, 49, 45, 51, 46
62	11A	Hamilton HS	66, 63, 339, 21, 22
63	11B	Orland HS	62, 66, 65, 167, 339
64	11C	Princeton U	66, 22, 20, 28, 29
65	11D	Stoney Creek U	63, 66, 29, 102, 167
66	11E	Willows U	65, 63, 62, 22, 64, 29
67	12A	Arcata HS	68, 71, 342, 41, 70
68	12B	Eureka HS	67, 70
69	12C	Ferndale HS	70, 72
70	12D	Fortuna HS	67, 68, 69, 72, 342
71	12E	Klamath-Trinity U	67, 41, 312, 311, 342
72	12F	Southern Humboldt U	69, 70, 342, 169, 164
73	13A	Brawley HS	75, 79, 77, 78, 255, 249, 213, 215
74	13B	Calexico U	79, 78, 76, 77
75	13C	Calipateria U	73, 213, 215
76	13D	Central HS	74, 78, 77
77	13E	Holtville U	78, 74, 76, 73, 79
78	13F	Imperial U	77, 73, 76, 74, 256, 255
79	13G	San Pasqual Valley U	74, 77, 73, 215, 222
80	14A	Big Pine U	84, 59, 81

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER*	DISTRICT NAME	CONTIGUOUS DISTRICTS
81	14B	Bishop HS	80, 59, 180, 179
82	14C	Death Valley U	84, 83, 234, 246
83	14D	Lone Pine U	84, 82, 246, 90, 86, 348, 352, 53
84	14E	Owens Valley U	80, 82, 83, 53, 59
85	15A	Delano HS	86, 94, 95, 343, 350, 348
86	15B	Kern HS	90, 88, 93, 91, 108, 356, 289, 87, 92, 94, 85, 348, 83, 278, 97
87	15C	Maricopa U	92, 86, 298, 273
88	15D	Mojave U	89, 91, 93, 86, 90, 234
89	15E	Muroc U	91, 88, 234, 247, 108
90	15F	Sierra Sands U	88, 86, 83, 246, 234
91	15G	Southern Kern U	86, 93, 88, 89, 108
92	15H	Taft HS	86, 87, 273, 94
93	15I	Tehachapi U	88, 91, 86
94	15J	Wasco HS	85, 86, 92, 273, 278, 97, 95
95	16A	Corcoran U	97, 96, 350, 343, 85, 94
96	16B	Hanford HS	95, 97, 54, 52, 351, 350
97	16C	Lemoore HS	96, 95, 94, 86, 278, 48, 56, 54
98	17A	Kelseyville U	100, 102, 99, 101, 321, 168
99	17B	Konocti U	101, 98, 102, 31, 364, 189
100	17C	Lakeport U	102, 98, 168
101	17D	Middletown U	98, 99, 189, 187, 323, 322, 321
102	17E	Upperlake HS	99, 98, 100, 168, 167, 65, 29, 31
103	18A	Big Valley U	104, 306, 312, 309, 178, 176
104	18B	Lassen HS	209, 105, 306, 103, 176, 177, 308
105	18C	Westwood U	104, 209, 341, 307, 306
106	19A	ABC U	134, 113, 139, 194, 191
107	19B	Alhambra HS	138, 125, 149, 145, 148, 135
108	19C	Antelope Valley HS	154, 135, 132, 247, 89, 91, 86, 356
109	19D	Arcadia U	149, 125, 137, 142
110	19E	Azusa U	132, 142, 124, 111, 121, 118, 129, 115, 119, 236, 247
111	19F	Baldwin Park U	112, 152, 121, 110, 124, 125
112	19G	Bassett U	153, 130, 152, 111, 125
113	19H	Bellflower U	134, 106, 139, 123, 141
114	19I	Beverly Hills U	135
115	19J	Bonita U	143, 119, 110, 129, 118, 121, 151
116	19K	Burbank U	135, 128
117	19L	Centinela Valley HS	147, 150, 135, 131, 127
118	19M	Charter Oak U	121, 115, 129, 110
119	19N	Claremont U	110, 115, 143, 236
120	19O	Compton U	135, 134, 141, 136
121	19P	Covina-Valley U	152, 144, 151, 143, 115, 118, 110, 111
122	19Q	Culver City U	131, 135
123	19R	Downey U	136, 141, 113, 139, 153, 126, 138, 135
124	19S	Duarte U	110, 142, 137, 125, 111

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
125	19T	El Monte HS	107, 138, 126, 153, 112, 111, 124, 137, 109, 149
126	19U	El Rancho U	123, 153, 125, 138
127	19V	El Segundo U	135, 117, 147
128	19W	Glendale U	135, 116, 142, 132
129	19X	Glendora U	110, 118, 115
130	19Y	Hacienda-LaPuente U	153, 112, 152, 144, 194
131	19Z	Inglewood U	117, 135, 122
132	19AA	La Canada U	108, 135, 128, 142, 110, 247
133	19AB	Las Virgenes U	146, 135, 361, 355
134	19AC	Long Beach U	135, 120, 141, 113, 106, 191, 196
135	19AD	Los Angeles U	108, 133, 146, 127, 117, 131, 122, 114, 150, 140, 134, 120, 136, 123, 138, 107, 148, 142, 128, 116, 132, 154, 361
136	19AE	Lynwood U	135, 120, 141, 123
137	19AF	Monrovia U	109, 125, 124, 142
138	19AG	Montebello U	135, 123, 126, 125, 107
139	19AH	Norwalk-LaMira U	106, 113, 123, 153, 194
140	19AI	Palos Verdes Peninsula U	150, 135
141	19AJ	Paramount U	120, 134, 113, 123, 136
142	19AK	Pasadena U	132, 128, 148, 145, 149, 109, 137, 110, 124
143	19AL	Pomona U	119, 115, 121, 151, 237, 236
144	19AM	Rowland U	130, 152, 121, 151, 192, 194
145	19AN	San Marino U	148, 107, 149, 142
146	19AO	Santa Monica U	359, 355, 133, 135
147	19AP	South Bay HS	127, 117, 150
148	19AQ	South Pasadena U	135, 107, 145, 142
149	19AR	Temple City U	145, 107, 125, 109, 142
150	19AS	Torrance U	135, 117, 147, 140
151	19AT	Walnut Valley U	144, 121, 143, 237, 192
152	19AU	West Covina U	130, 144, 121, 111, 112
153	19AV	Whittier HS	139, 123, 126, 125, 112, 130, 194
154	19AW	William S. Hart HS	108, 135, 361, 356
155	20A	Chowchilla HS	157, 156, 170, 175, 173, 162
156	20B	Madera U	155, 157, 59, 47, 50, 46, 51, 170
157	20C	Yosemite Union HS	155, 156, 59, 180, 179, 353, 162, 173
158	21A	Novato U	159, 324
159	21B	San Rafael HS	161, 158, 324
160	21C	Shoreline U	320, 324, 161
161	21D	Tamalpias HS	160, 159, 324
162	22A	Miraposa County U	173, 175, 332, 353, 157, 155
163	23A	Anderson Valley U	166, 165, 168, 321
164	23B	Fort Bragg U	72, 169, 165
165	23C	Mendocino U	164, 169, 168, 163, 166
166	23D	Point Arena HS	165, 163, 321, 322, 323, 320
167	23E	Round Valley U	169, 342, 341, 339, 63, 65, 102, 168
168	23F	Ukiah U	163, 165, 169, 167, 102, 100, 98, 321

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
169	23G	Willits U	168, 165, 164, 72, 342, 167
170	24A	Dos Palos HS	51, 174, 175, 155, 156, 60, 233
171	24B	Gustine U	172, 175, 174, 294, 331
172	24C	Hilmar U	171, 175, 328, 334, 331
173	24D	Legrand HS	175, 155, 157, 162
174	24E	Los Banos U	171, 175, 170, 233, 294
175	24F	Merced HS	353, 170, 174, 171, 172, 328, 329, 332, 162, 173, 155
176	25A	Modoc U	177, 104, 103, 178
177	25B	Surprise Valley U	176, 104
178	25C	Tulelake-Basin U	176, 103, 309
179	26A	Eastern Sierra U	180, 81, 157, 353, 354, 16
180	26B	Mammoth U	179, 81, 59, 157
181	27A	Carmel U	185, 184, 186, 182, 183, 274
182	27B	Gonzales HS	181, 186, 183, 233
183	27C	King City HS	181, 182, 233, 48, 278, 276, 274
184	27D	Monterey Peninsula U	181, 185, 186
185	27E	Pacific Grove U	181, 184
186	27F	Salinas HS	182, 181, 184, 302, 233
187	28A	Calistoga U	325, 323, 101, 189
188	28B	Napa Valley U	326, 189, 366, 316, 319
189	28C	St Helena U	326, 325, 187, 101, 99, 364, 366, 188
190	29A	Nevada HS	369, 368, 308, 207, 205, 208
191	30A	Anaheim HS	194, 201, 200, 195, 196, 134, 106
192	30B	Brea-Olinda U	194, 201, 237, 151, 144
193	30C	Capistrano U	198, 202, 217, 253
194	30D	Fullerton HS	192, 201, 191, 106, 139, 153, 130, 144
195	30E	Garden Grove U	191, 200, 203, 196, 199
196	30F	Huntington Beach HS	134, 203, 191, 195, 199
197	30G	Irvine U	200, 202, 198, 199, 203, 204
198	30H	Laguna Beach U	199, 197, 202, 193
199	30I	Newport-Mesa U	196, 195, 203, 197, 198
200	30J	Orange U	203, 195, 202, 197, 204, 191, 201, 237, 214, 217
201	30K	Placentia U	237, 200, 191, 194, 192
202	30L	Saddleback Valley U	193, 198, 197, 200, 217
203	30M	Santa Ana U	196, 199, 195, 200, 204, 197
204	30N	Tustin U	197, 203, 200
205	31A	Placer HS	206, 208, 190, 207, 42, 43
206	31B	Roseville HS	208, 205, 43, 227, 232, 229, 335
207	31C	Tahoe-Truckee U	205, 190, 308, 42
208	31D	Western Placer U	205, 206, 335, 369, 190
209	32A	Plumas U	341, 105, 104, 308, 368, 24, 25
210	33A	Alvord U	214, 219, 224
211	33B	Banning U	221, 218, 225, 212, 248, 242, 240
212	33C	Beaumont U	225, 220, 211, 248, 242

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
213	33D	Coachella Valley U	216, 215, 75, 73, 249
214	33E	Corona-Norco U	236, 210, 224, 223, 217, 200, 201, 237
215	33F	Desert Center U	222, 79, 73, 75, 213, 216, 241
216	33G	Desert Sands U	213, 249, 221, 240, 241
217	33H	Elsinore HS	214, 223, 218, 253, 193, 202, 200
218	33I	Hemet U	217, 223, 225, 211, 221, 255, 253
219	33J	Jurupa U	224, 210, 214, 236, 239, 238
220	33K	Moreno Valley U	212, 225, 223, 224, 238, 242
221	33L	Palm Springs U	249, 216, 255, 218, 211, 240
222	33M	Palo Verde U	215, 241, 79
223	33N	Perris HS	214, 224, 220, 225, 218, 217
224	33O	Riverside U	220, 223, 214, 210, 219, 238
225	33P	San Jacinto U	212, 211, 218, 223, 220
226	34A	Elk Grove U	227, 231, 230, 228, 17, 19, 43
227	34B	Folsom-Cordova U	232, 231, 226, 43
228	34C	Galt HS	226, 230, 268, 17
229	34D	Grant HS	231, 232, 206, 335, 367, 365
230	34E	River Delta U	228, 226, 231, 365, 363, 315, 316, 317, 38, 33, 35, 268
231	34F	Sacramento U	226, 227, 232, 229, 265, 230
232	34G	San Juan U	231, 226, 227, 206, 229
233	35A	San Benito HS	174, 170, 60, 48, 183, 182, 186, 302, 294
234	36A	Barstow U	241, 240, 235, 247, 89, 88, 90, 246, 82
235	36B	Bear Valley U	234, 240, 242, 244, 247
236	36C	Chaffee HS	247, 245, 243, 239, 237, 219, 214, 143, 119, 110
237	36D	Chino U	236, 214, 201, 192, 151, 143
238	36E	Colton U	239, 243, 245, 242, 220, 224, 219
239	36F	Fontana U	236, 243, 238, 219
240	36G	Morongo U	242, 235, 234, 241, 216, 221, 211
241	36H	Needles U	240, 234, 222, 215, 216
242	36I	Redlands U	248, 238, 245, 244, 235, 240, 211, 212, 220
243	36J	Rialto U	236, 245, 238, 239
244	36K	Rim of the World U	235, 242, 245, 247
245	36L	San Bernardino U	247, 244, 242, 238, 243, 236
246	36M	Trona U	234, 90, 83, 82
247	36N	Victor Valley HS	236, 245, 244, 235, 234, 89, 108, 132, 110
248	36O	Yucaipa U	242, 211, 212
249	37A	Borrego Springs U	255, 216, 213, 73
250	37B	Carlsbad U	257, 263, 252, 261
251	37C	Coronado U	262
252	37D	Escondido HS	253, 255, 259, 258, 261, 250, 263
253	37E	Fallbrook HS	255, 252, 263, 257, 193, 217, 218
254	37F	Grossmont HS	255, 256, 262, 260, 258, 259
255	37G	Julian HS	249, 73, 78, 256, 254, 259, 252, 221, 253, 218
256	37H	Mountain Empire U	254, 255, 78

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
257	37I	Oceanside U	253, 263, 250
258	37J	Poway U	252, 259, 254, 260, 261
259	37K	Ramona U	255, 254, 258, 252
260	37L	San Diego U	261, 258, 254, 262
261	37M	San Dieguito HS	250, 252, 258, 260
262	37N	Sweetwater HS	251, 260, 254
263	37O	Vista U	250, 257, 253, 252
264	38A	San Francisco U	281
265	39A	Escalon U	270, 269, 271, 267, 332, 330
266	39B	Lincoln U	272, 268, 271
267	39C	Linden U	265, 271, 268, 27, 332
268	39D	Lodi U	272, 266, 271, 267, 27, 17, 228, 230, 35
269	39E	Manteca U	272, 271, 265, 270, 330, 333
270	39F	Ripon U	269, 265, 330
271	39G	Stockton U	269, 272, 266, 268, 267, 265
272	39H	Tracy HS	268, 266, 271, 269, 330, 333, 9, 35
273	40A	Atascadero U	278, 276, 279, 274, 277, 275, 289, 87, 92, 94
274	40B	Coast HS	276, 279, 277, 273, 183
275	40C	Lucia Mar U	273, 277, 289
276	40D	Paso Robles HS	278, 273, 279, 274, 183
277	40E	San Luis Coastal U	274, 279, 273, 275
278	40F	Shandon U	48, 97, 86, 94, 273, 276, 183
279	40G	Templeton U	276, 278, 273, 277, 274
280	41A	Cabrillo U	281, 283, 284, 282
281	41B	Jefferson HS	264, 285, 283, 280
282	41C	La Honda-Pescadero U	280, 284, 298, 293, 295, 303, 304
283	41D	San Mateo HS	281, 285, 280, 284
284	41E	Sequoia HS	282, 280, 283, 298, 299
285	41F	South San Francisco U	281, 283
286	42A	Carpinteria U	288, 290, 358, 362
287	42B	Lompoc U	289, 290
288	42C	Santa Barbara HS	286, 290
289	42D	Santa Maria HS	290, 287, 275, 273, 87, 86, 356, 358
290	42E	Santa Ynez HS	288, 286, 287, 289, 358, 362
291	43A	Campbell HS	295, 293, 301, 300
292	43B	East Side HS	297, 300, 301, 296, 333
293	43C	Fremont HS	291, 295, 282, 298, 301
294	43D	Gilroy U	297, 331, 171, 174, 233, 302
295	43E	Los Gatos HS	293, 291, 300, 297, 302, 304, 303, 282
296	43F	Milpitas U	292, 301, 7, 3, 9, 272, 333
297	43G	Morgan Hill U	294, 302, 295, 300, 292, 333, 331
298	43H	Mt. View-Los Altos HS	293, 282, 284, 299

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
299	43I	Palo Alto U	298, 284
300	43J	San Jose U	295, 291, 301, 292, 297
301	43K	Santa Clara U	291, 293, 7, 296, 292, 300
302	44A	Pajaro Valley U	304, 295, 297, 294, 233, 186
303	44B	San Lorenzo Valley U	304, 282, 295
304	44C	Santa Cruz HS	302, 303, 282, 295
305	45A	Anderson HS	307, 341
306	45B	Fall River U	307, 312, 103, 104, 105
307	45C	Shasta HS	305, 306, 105, 341, 342, 310, 312
308	46A	Sierra-Plumas U	104, 209, 207, 190, 368
309	47A	Butte Valley U	313, 312, 178, 103
310	47B	Dunsmuir HS	312, 307, 342
311	47C	Etna HS	312, 313, 342, 71
312	47D	Siskiyou HS	309, 313, 311, 310, 41, 71, 307, 306, 342, 103
313	47E	Yreka HS	309, 312, 311
314	48A	Benicia U	319, 316, 36, 34
315	48B	Dixon U	318, 317, 230, 363, 366
316	48C	Fairfield-Suisun U	314, 319, 188, 318, 317, 230, 38, 37, 36
317	48D	Travis U	316, 318, 315, 230
318	48E	Vacaville U	315, 317, 316, 188, 366
319	48F	Vallejo U	314, 316, 188
320	49A	Analy HS	160, 324, 325, 323, 166
321	49B	Cloverdale U	322, 101, 98, 168, 163, 166
322	49C	Geyersville U	321, 166, 323, 101
323	49D	Healdsburg HS	320, 325, 187, 101, 322, 166
324	49E	Petaluma HS	325, 326, 158, 159, 160, 161, 320
325	49F	Santa Rosa HS	320, 323, 187, 189, 326, 324
326	49G	Sonoma Valley U	324, 325, 189, 188
327	50A	Ceres U	333, 330, 329, 334
328	50B	Denair U	334, 329, 175
329	50C	Hughson HS	334, 327, 330, 332, 328, 175
330	50D	Modesto HS	327, 333, 272, 269, 270, 265, 332, 329
331	50E	Newman-Crows Lndg U	333, 334, 172, 171, 294, 297
332	50F	Oakdale HS	329, 330, 265, 267, 27, 353, 162, 175
333	50G	Patterson U	330, 327, 334, 331, 297, 292, 296, 9, 272, 269
334	50H	Turlock HS	331, 333, 327, 329, 328, 172
335	51A	East Nicolaus HS	338, 369, 208, 206, 229, 367
336	51B	Live Oak U	337, 28, 23, 368
337	51C	Sutter HS	336, 368, 338, 30, 28
338	51D	Yuba City U	337, 368, 369, 335, 367, 30
339	52A	Corning HS	341, 340, 21, 62, 63, 167
340	52B	Los Molinos U	339, 341, 25, 21
341	52C	Red Bluff HS	167, 342, 307, 305, 105, 209, 25, 340, 339
342	53A	Trinity County HS	312, 311, 310, 307, 341, 169, 167, 72, 70, 67, 71
343	54A	Alpaugh U	350, 85, 95

DISTRICT NUMBER	COUNTY IDENTIFICATION NUMBER *	DISTRICT NAME	CONTIGUOUS DISTRICTS
344	54B	Cutler-Orosi U	345, 52, 53, 352, 351
345	54C	Dinuba HS	52, 53, 344
346	54D	Exeter HS	349, 347, 350, 351, 352, 348
347	54E	Lindsay U	346, 349, 350
348	54F	Porterville HS	350, 349, 346, 352, 83, 86, 85
349	54G	Strathmore HS	348, 350, 347, 346
350	54H	Tulare HS	351, 346, 347, 349, 348, 85, 343, 95, 96
351	54I	Visalia U	344, 352, 346, 350, 96, 52
352	54J	Woodlake HS	348, 346, 351, 344, 53, 83
353	55A	Sonora HS	354, 162, 175, 332, 27, 26, 16, 179, 157
354	55B	Summerville HS	353, 179
355	56A	Conejo Valley U	359, 357, 361, 133, 146
356	56B	Fillmore U	358, 360, 359, 357, 361, 154, 108, 86, 289
357	56C	Moorpark Memorial HS	355, 359, 356, 361
358	56D	Ojai U	356, 360, 362, 286, 290, 289
359	56E	Oxnard HS	362, 360, 356, 357, 355, 146
360	56F	Santa Paula HS	356, 359, 362, 358
361	56G	Simi Valley U	355, 357, 356, 154, 135, 133
362	56H	Ventura U	358, 360, 359, 286, 290
363	57A	Davis U	366, 367, 365, 230, 315
364	57B	Esparto U	367, 366, 189, 99, 31, 30
365	57C	Washington U	363, 367, 229, 231, 230
366	57D	Winters U	364, 367, 363, 315, 318, 188, 189
367	57E	Woodland U	365, 363, 366, 364, 30, 338, 335, 229
368	58A	Marysville U	369, 338, 337, 336, 23, 24, 209, 308, 190
369	58B	Wheatland HS	368, 190, 208, 335, 338

*KEY TO COUNTY IDENTIFICATION NUMBER

1A	- 1O	Alameda County
2A		Alpine County
3A	- 3C	Amador County
4A	- 4F	Butte County
5A	- 5B	Calaveras County
6A	- 6D	Colusa County
7A	- 7I	Contra Costa County
8A		Del Norte County
9A	- 9C	El Dorado County
10A	- 10Q	Fresno County
11A	- 11E	Glen County
12A	- 12F	Humboldt County
13A	- 13G	Imperial County
14A	- 14E	Inyo County
15A	- 15J	Kern County
16A	- 16C	Kings County
17A	- 17E	Lake County
18A	- 18C	Lassen County
19A	- 19AW	Los Angeles County
20A	- 20C	Madera County
21A	- 21D	Marin County
22A		Mariposa County
23A	- 23G	Mendocino County
24A	- 24F	Merced County
25A	- 25C	Modoc County
26A	- 26B	Mono County
27A	- 27F	Monterey County
28A	- 28C	Napa County
29A		Nevada County
30A	- 30N	Orange County
31A	- 31D	Placer County
32A		Plumas County
33A	- 33P	Riverside County
34A	- 34G	Sacramento County
35A		San Benito County
36A	- 36O	San Bernardino County
37A	- 37O	San Diego County
38A		San Francisco County
39A	- 39H	San Joaquin County
40A	- 40G	San Luis Obispo County
41A	- 41F	San Mateo County
42A	- 42E	Santa Barbara County
43A	- 43K	Santa Clara County

44A	-	44C	Santa Cruz County
45A	-	45C	Shasta County
46A			Sierra County
47A	-	47E	Siskiyou County
48A	-	48F	Solano County
49A	-	49E	Sonoma County
50A	-	50H	Stanislaus County
51A	-	51D	Sutter County
52A	-	52C	Tehama County
53A	-		Trinity County
54A	-	54J	Tulare County
55A	-	55B	Tuolumne County
56A	-	56H	Ventura County
57A	-	57E	Yolo County
58A	-	58B	Yuba County

APPENDIX C

FINAL COMPUTER PROGRAM TO CONSOLIDATE
SCHOOL DISTRICTS

```
            REAL DVAL
            IMPLICIT DOUBLE PRECISION (A-B,T-Z)
            DIMENSION LINK(370,30)
            OPEN(3,'MAIN.FIL',INPUT,ERR=99)
            I=0
            IPASS=1
            JIM=0
40          CONTINUE
            NB=0
            WRITE(1,200)
            ASANEW=99999999
200         FORMAT("/ENTER STATE MEDIAN=")
            READ(0,300)STATE
300         FORMAT(F25.2)
            WRITE(1,201)
201         FORMAT("/ENTER STATE VARIENCE=")
            READ(0,300)VAR
            WRITE(1,204)
204         FORMAT("ENTER TAX RATE=")
            READ(0,300)TAX
            SMINUS=((STATE/100.)*TAX)-VAR
            PLUS=((STATE/100.)*TAX)+VAR
            DISPLAY "STATE VAR.",SMINUS,PLUS
            WRITE(1,279)
279         FORMAT("ENTER TERMINATOR END=")
            READ(0,280)1END
            ACCEPT "ENTER ILIMIT......",ILIMIT
            DISPLAY "***IEND****",IEND
            ACCEPT "ENTER 0=NO FOR NO STATE MEDIAN..",INXT
            ACCEPT "ENTER 0 FOR DISTRICT AT ALL..",INEXT
11          CONTINUE
            J=1
            IJM=IJM+1
            IF(IJM.EQ.IEND)GO TO 44
            I=I+1
            READ(3,400)LINK(I,J)
            J=J+1
            READ(3,500)LINK(I,J)
            J=J+1
            READ(3,400)LINK(I,J)
            LINK(I,J)=LINK(I,J)-LINK(I,J)
            IZ=0
            J=J+1
            READ(3,402)(LINK(I,J),J=2,6)
            J=J+1
            READ(3,300)AVI
            LINK(I,J)=AVI
            J=J+1
            READ(3,600)DVAL
600         FORMAT(I60)
            LINK(I,J)=DVAL
744         FORMAT(I60)
            ASI=((DVAL/AVI)/100.)*TAX
22          CONTINUE
```

```
            J=J+1
            READ(3,404)LINK(I,J)
            IF(LINK(I,J).NE.0)GO TO 22
            GO TO 11
81          CONTINUE
            LINK(JIM,3)=555
            DISPLAY "..STATE...LIMIT..",JIM,ANO
            GO TO 811
280         FORMAT(I5)
44          CONTINUE
86          JIM=JIM+1
            LINK(JIM,3)=0000.
            IF(JIM.EQ.IEND)GO TO 598
            TOTS=LINK(JIM,9)
            ADS=LINK(JIM,8)
            ANO=((TOTS/ADS)/100.)*TAX
            IF(INXT.EQ.0)GO TO 811
            IF(ANO.GT.SMINUS.AND.ANO.LT.PLUS)GO TO 81
811         IF(JIM.LT.IEND)GO TO 86
598         CONTINUE
59          CONTINUE
            ASANEW=99999999
533         I=0
50          CONTINUE
            TOTAL=0
            ADA=0
            J=9
            I=I+1
            IF(I.EQ.IEND)GO TO 999
            NB=0
            IF(LINK(I,3).EQ.888)GO TO 50
            IF(LINK(I,3).NE.0)GO TO 50
52          CONTINUE
            N=0
            TOTAL=TOTAL+LINK(I,9)
            ADA=ADA+LINK(I,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            IF(LINK(I,3))91,91,50
91          CONTINUE
            IF(ANEW.GT.ASANEW)GO TO 50
            ISTART=I
            ASANEW=ANEW
            GO TO 50
544         CONTINUE
            LINK(I,3)=999
            ADA=0
            TOTAL=0
54          CONTINUE
            J=9
            TOTAL=TOTAL+LINK(I,9)
            ADA=ADA+LINK(I,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            IF(ANEW.GT.PLUS)GO TO 105
65          CONTINUE
```

```
            J=J+1
                  IPOINT=LINK(I,J)
            IONE=0
            IF(IPOINT.EQ.IONE)GO TO 75
            IF(LINK(IPOINT,3).EQ.888)GO TO 89
            IF(LINK(IPOINT,3))89,89,65
89          CONTINUE
            TOTAL=TOTAL+LINK(IPOINT,9)
            ADA=ADA+LINK(IPOINT,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            IF(INEXT.EQ.0)GO TO 127
            GO TO (321,322)IPASS
322         IF(ANEW.GT.AOLD)GO TO 83
            GO TO 127
321         IF(ANEW.LT.AOLD)GO TO 83
127         CONTINUE
            IF(ANEW.GT.PLUS)GO TO 70
            AOLD=ANEW
            IF(LINK(IPOINT,3).EQ.888)GO TO 155
            LINK(IPOINT,3)=999
277         FORMAT(6A5)
151         N=N+1
            IF(ANEW.LT.SMINUS)GO TO 65
            AOLD=0
100         CONTINUE
            ADA=0
            TOTAL=0
            GO TO 41
105         CONTINUE
            IPASS=2
            GO TO 65
156         CONTINUE
            LINK(I,3)=555
            DISPLAY "..STATE..LIMIT...",I,ANEW
            GO TO 59
155         CONTINUE
            LINK(IPOINT,3)=666
            GO TO 151
18          CONTINUE
            TOTAL=0
            ADA=0
            GO TO 59
70          CONTINUE
            TOTAL=TOTAL-LINK(IPOINT,9)
            ADA=ADA-LINK(IPOINT,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            AOLD=ANEW
            N=N-1
            GO TO 65
75                CONTINUE
            IJK=0
            NB=NB+1
57          CONTINUE
            IJK=IJK+1
```

```
          IF(IJK.EQ.IEND)GO TO 75
          IF(NB.EQ.ILIMIT)GO TO 90
          IF(LINK(IJK,3).NE.999)GO TO 57
          JKI=9
77        CONTINUE
          JKI=JKI+1
          NPOINT=LINK(IJK,JKI)
          IF(NPOINT.EQ.0)GO TO 57
          IF(LINK(NPOINT,3).EQ.999)GO TO 77
          IF(LINK(NPOINT,3).EQ.888)GO TO 33
                  IF(LINK(NPOINT,3).NE.IONE)GO TO 77
33        CONTINUE
          TOTAL=TOTAL+LINK(NPOINT,9)
          ADA=ADA+LINK(NPOINT,8)
          ANEW=((TOTAL/ADA)/100.)*TAX
          IF(INEXT.EQ.0)GO TO 751
          GO TO(341,342)IPASS
342       IF(ANEW.GT.AOLD)GO TO 80
          GO TO 751
341       IF(ANEW.LT.AOLD)GO TO 87
751       IF(ANEW.GT.PLUS)GO TO 80
          AOLD=ANEW
          IF(LINK(NPOINT,3).EQ.888)GO TO 122
          LINK(NPOINT,3)=999
121       CONTINUE
          IF(ANEW.LT.SMINUS)GO TO 77
          AOLD=0
                  DISPLAY "/ELEMENT NUMBER=",I
41        DISPLAY ".....MADE IT....",I,ANEW
          TOTAL=0
          ADA=0
          IN=0
12        CONTINUE
          IN=IN+1
          IF(IN.EQ.IEND)GO TO 172
          IF(LINK(IN,3).NE.999)GO TO 12
          DISPLAY ".....DISTRICT NO.......",IN
          GO TO 12
122       CONTINUE
          LINK(NPOINT,3)=666
          GO TO 121
172       CONTINUE
          IJECT=0
173       CONTINUE
          GO TO 176
          IF(IJECT.EQ.0)GO TO 174
          IF(IJECT.EQ.444)GO TO 176
                  LINK(IJECT,3)=777
          GO TO 173
174       CONTINUE
          IJEC=0
171       CONTINUE
          IJEC=IJEC+1
          IF(IJEC.EQ.IEND)GO TO 544
```

```
            IF(LINK(IJEC,3).NE.999)GO TO 171
            LINK(IJEC,3)=0
            GO TO 171
176         CONTINUE
            IJEC=0
177         CONTINUE
            IJEC=IJEC+1
            IF(IJEC.EQ.IEND)GO TO 59
            IF(LINK(IJEC,3).EQ.666)GO TO 178
            IF(LINK(IJEC,3).EQ.999)GO TO 178
            IF(LINK(IJEC,3).NE.777)GO TO 177
178         LINK(IJEC,3)=I
                    GO TO 177
80          CONTINUE
            TOTAL=TOTAL-LINK(NPOINT,9)
            ADA=ADA-LINK(NPOINT,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            AOLD=ANEW
            N=N-1
            GO TO 77
999         CONTINUE
            ISTOP=ISTOP+1
            IF(ISTOP.GT.IEND)GO TO 919
            I=ISTART
            LINK(1,3)=999
            ANEW=ASANEW
            IF(ANEW.GT.99999)GO TO 919
            DISPLAY "...START ..DISTRICT....",I,ANEW
            TOTAL=0
                        ADA=0
            GO TO 54
83          CONTINUE
            TOTAL=TOTAL-LINK(IPOINT,9)
            ADA=ADA-LINK(IPOINT,8)
            GO TO 65
87          CONTINUE
            TOTAL=TOTAL-LINK(NPOINT,9)
            ADA=ADA-LINK(NPOINT,8)
            ANEW=((TOTAL/ADA)/100.)*TAX
            AOLD=ANEW
            GO TO 77
99          CONTINUE
            PAUSE DISK ERROR
            GO TO 40
90          CONTINUE
            LINK(ISTART,3)=888
400         FORMAT(I3)
            TOTAL=0
            ADA=0
            DISPLAY "####### WARNING NO ######",I
            ISET=0
19          CONTINUE
            ISET=ISET+1
                    IF(ISET.EQ.IEND)GO TO 59
```

```
        IF(LINK(ISET,3).EQ.666)GO TO 193
        IF(LINK(ISET,3).NE.999)GO TO 19
        LINK(ISET,3)=0
        GO TO 19
193     CONTINUE
        LINK(ISET,3)=888
        GO TO 19
191     CONTINUE
        IF(LINK(ISET,3).NE.777)GO TO 19
        LINK(ISET,3)=0
        GO TO 19
500     FORMAT(A5)
402     FORMAT(6A5)
404     FORMAT(I3)
919     CONTINUE
                          ISTOP=0
914     CONTINUE
        ISTOP=ISTOP+1
                IF(ISTOP.GT.IEND)GO TO 915
        IF(LINK(ISTOP,3).EQ.888)GO TO 917
        IF(LINK(ISTOP,3).NE.0)GO TO 914
917     DISPLAY "NO ...DISTRICT....",ISTOP
        GO TO 914
915     CONTINUE
        STOP
        END
```