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STATE OF WASHINGTON
DEPARTMENT OF EDUCATION

Bulletin No. 28

THE

APPORTIONMENT

OF THE

Current State School Fund

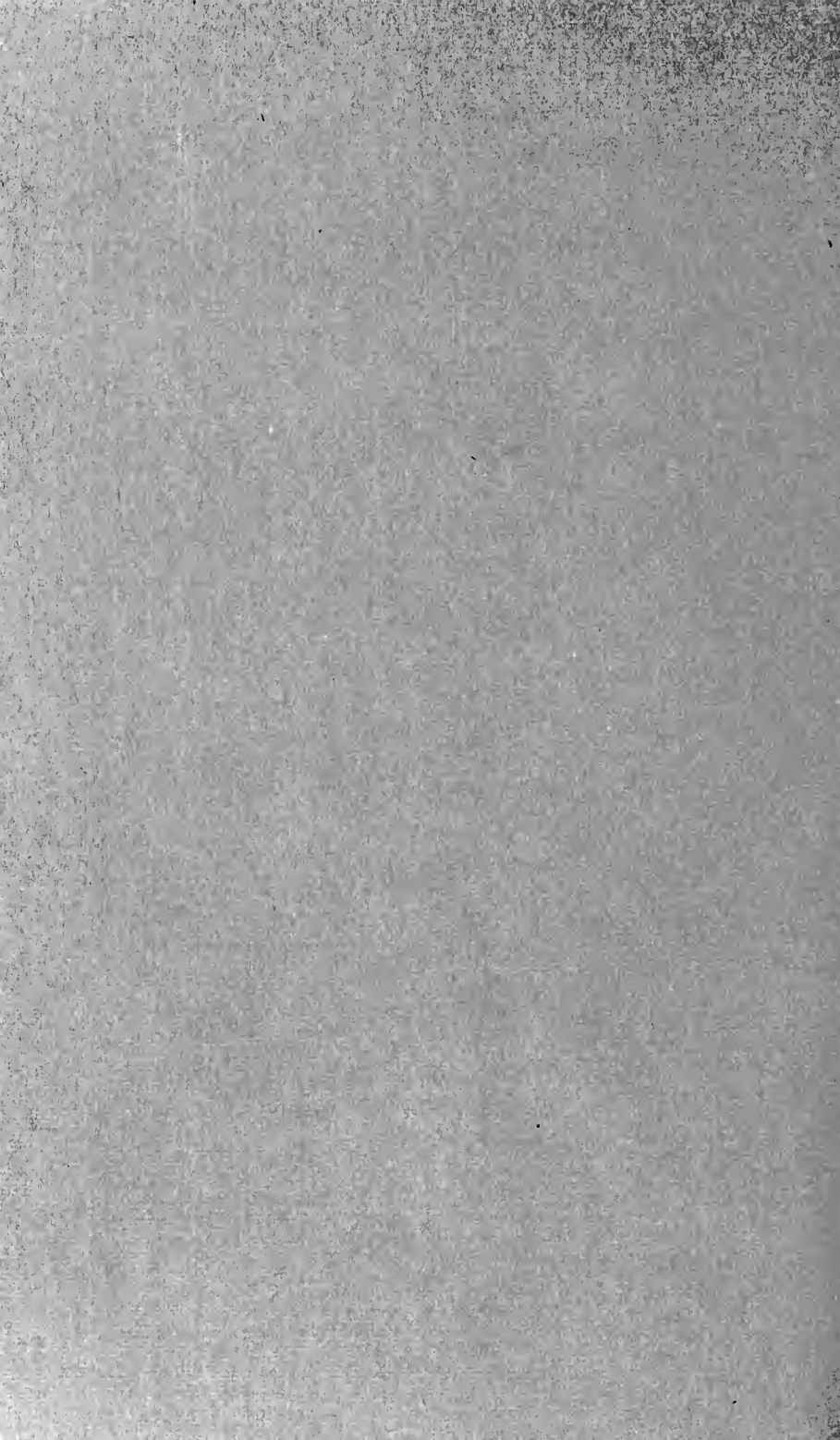
OF THE

STATE OF WASHINGTON

1916



PUBLISHED BY THE AUTHORITY OF
MRS. JOSEPHINE CORLISS PRESTON
State Superintendent of Public Instruction
OLYMPIA, WASHINGTON



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FRANK M. LAMBORN  PUBLIC PRINTER
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FOREWORD

I am presenting this bulletin of information on the apportionment of our Current State School Fund to the people of the State of Washington for study and consideration.

This bulletin has been prepared by Mr. Arthur Wilson, Assistant State Superintendent of Public Instruction. Mr. Wilson has spent a number of weeks working out this detailed information in regard to the actual operation of the apportionment of our Current State School Fund.

No other state in the Union has devised such an extensive plan of credit attendance in addition to actual attendance as a part of the basis for apportionment as has the State of Washington. In each instance where credit attendance is allowed the legislature has recognized and provided for different phases of school work which entailed higher expense in the matter of instruction and operation.

I wish to call attention to the fact that under the present basis of apportionment the school system of this state has responded and reached its present state of efficiency. Comparative tables are given in this bulletin which show the apportionment of funds on the present basis and also on the basis of actual attendance only, all credits being excluded.

Important as is the raising of sufficient school revenues, the distribution of such revenues is even more important. Granted that we are able to "raise the money," and that we have "raised the money," the next important question is how to distribute this money so as to accomplish best the real purpose of public education.

Taxes and all forms of public revenues are designed primarily to promote the public good.

In Cubberley and Elliott's book on "State and County School Administration," I quote from their chapter on "Theory on Which Taxation for Public Education is Based":

"Herbert Spencer in 1850 announced the doctrine that the taxation of one man's property for the purpose of educating another man's children is robbery, and that the State has no more right to administer education than it has to administer religion.

"Legislation, both in Europe and in this country, has in a practical way completely refuted that doctrine. In the evolution of the democratic idea of government, education early found a place. A larger view of the functions of government than that of mere police protection, to which Spencer's doctrine would limit it, has been expressed in child-labor laws which take away from the parent the right to enslave his children, rigid health measures and various other enactments of similar character, designed not so much for the individual, but for the protection of society and the welfare of the State.

"The civilized world today has, in the matter of public education, rather followed the dictum of Macaulay that 'Whoever has the right to hang, has the right to educate.'"

"The modern accepted theory of the State, then, assumes that the government not only *can* levy taxes for the establishment and maintenance of schools, but it is just as much its duty by this means to protect itself against ignorance and its consequences as it is to protect itself against paupers by maintaining almshouses, or against criminals by providing jails and penitentiaries. A democratic community cannot endure without adequate provision for the training of all its citizenship in intelligence, in character, in leadership and in economic efficiency. As a matter of life and death, therefore, the State undertakes to train its children. An educated citizen is a more valuable asset to the State than an ignorant one. He will produce more revenue and be less likely to become a liability. It is only on the ground of an investment—an economic necessity—that the State can justify the imposition of taxes for public education. Public education, then, is after all, an exercise by the government of the police power, even if not so recognized by Spencer. It is in addition a great social and economic effort.

"The ability of this generation to recognize education as something larger than mere learning or even discipline, to per-

ceive it as a great force moulding national character,' is one of the wholesome signs of the times.

"In the educative process certain well-defined and clearly established steps are necessary. Formal education begins with the elementary school and ends with the graduate school of the university. The great instrument for this training we call a system of schools. A school system, therefore, is a great social agent of the State, and the parts that compose the whole are simply sub-agents in one general educative process."

The State of Washington provides a "State system of schools" as follows:

"A general and uniform system of public schools shall be maintained throughout the State of Washington, and shall embrace common schools (including high and elementary schools, schools for special help and discipline, schools or departments for special instruction), technical schools, the University of Washington, the State College of Washington, state normal schools, state training schools, schools for defective youth, and such other educational institutions as may be established by law and maintained at public expense."

Josephine Carliss Preston

Superintendent.

FROM THE CODE OF PUBLIC INSTRUCTION,
STATE OF WASHINGTON, 1913.

CURRENT SCHOOL FUNDS.

Section 281:

"The interest accruing on said permanent school fund, together with all rentals and other revenues derived therefrom, and from lands and other property devoted to the common school fund, shall be exclusively applied to the current use of the common schools.

"In addition thereto it shall be the duty of the State Board of Equalization, annually, at the time of levying taxes for state purposes, to levy a tax sufficient to produce a sum which, when added to the amount of money derived from interest and other income from the state permanent school fund during the preceding school year, shall equal \$10.00 for each child of school age residing in the state as shown by the last reports of the several county superintendents to the Superintendent of Public Instruction: *Provided*, That said tax shall not exceed five (5) mills on the dollar.

"The funds provided by this section shall be known as the current state school fund."

"School buildings cannot be built and paid for with warrants on the general fund."—*Campbell*. (See section 286.)

From proceedings of the State Board of Equalization:

"Friday, September 24, 1915, the Superintendent of Public Instruction certified that from the last reports of the county superintendents the total number of children in the state of school age is 303,614.

"Under the law a levy of \$10.00 per school capita was made which after deducting \$973,585.00 receipts from all other sources leaves \$2,062,555.00 to be raised by tax alone; therefore a levy of two (2) mills on the total valuation of taxable property of the state was fixed by the board for school purposes, amounting to the sum of \$2,062,555.00."

Of the above \$10.00 per census child, \$6.80 is thus raised by the two (2) mill tax, while \$3.20 is raised by the interest on the permanent school fund, interest on public school lands sold, rentals on public school lands, etc.

APPORTIONMENT.

Section 243:

"The Superintendent of Public Instruction shall apportion to the several counties of this state on or before the 20th day of July, October, January, April, May and June of each year such current state school funds as have been certified by the State Auditor to be in the hands of the state and county treasurers."

Section 244:

"For the purpose of the apportionment the Superintendent of Public Instruction shall base his calculations upon the days' attendance as shown by the several county superintendents' last annual reports filed in his office."

CREDIT ATTENDANCE.

(1)

Section 249:

"For purposes of apportionment of current state school funds, the attendance of all pupils in high school shall be counted as one and one-half times the actual attendance; but in order to receive the benefit of this provision no tuition can be charged any high school pupil, regardless of where his residence may be in this state, if there be no high school in the pupil's resident district."

(2)

Section 248:

"It shall be the duty of the principal or head of every private school on or before the 30th day of June of each year to make a sworn report to the clerk of the district in which any pupil attending such private school resides of the actual days' attendance in said private school of each pupil attending said private school during the preceding school year. The report shall include such pupils only as are between six and twenty-one years of age and whose parents or guardians actually reside in the school district where the said pupil resides, and each district in making up the attendance of said district for the purpose of apportionment shall be entitled to the days' attendance so reported."

(3)

Section 252:

"In addition to the regular quarterly apportionments as provided by law, the Superintendent of Public Instruction shall apportion annually to each high school the sum of one hundred (\$100) dollars for each grade above the grammar grades maintained in such school. In order to receive the bonus of one hundred dollars the district must have maintained a high school in fact during the preceding school year, and must have maintained an average daily attendance in each grade of at least four students."

(4)

Section 261:

"When the institute is held during the time when a teacher is employed in teaching, his pay shall not be diminished by reason of his attendance, when certified to by the county superintendent, and in addition to the actual attendance earned by the district, an additional attendance shall be credited to the district, determined by multiplying

the average daily attendance for the term by the number of days the teacher attended the institute."

(5)

Section 245:

"The basis of the apportionment to each county shall be on the total days of attendance in the several districts of the county: *Provided*, That each school district shall be credited with at least two thousand days' attendance."

(6)

Section 126:

"*Provided*, That for the purpose of apportionment the consolidated district shall be considered one district: *Provided further*, That for the purpose of apportionment the consolidated district shall be credited with two thousand days' attendance in addition to actual attendance for each district, less one, so consolidated."

(7 and 8)

Section 250:

"For purposes of apportionment of current school funds the attendance of pupils in *parental schools* where food and lodging are furnished the pupil shall be counted as three times the actual attendance, and in *schools for defectives* five times the actual attendance shall be allowed."

(9)

Section 251:

"In night schools authorized by the laws of this state an evening's attendance shall be counted as a half day's attendance without maximum age limit."

(10)

Section 254:

"When the school board of any district is obliged to close the schools by order of the board of health or health officer on account of the prevalence of infectious disease, or when it is impossible to maintain the school on account of any circumstances over which the school board has no control, the State Superintendent of Public Instruction may, at his discretion, allow such district its regular apportionment of funds for the time so lost, the amount to be determined on a basis of the average daily attendance in the district for the year in which such discontinuance occurs: *Provided*, That in no such case may any district draw money for a period of time longer than fifteen school days."

COUNTY TAX.**Section 283:**

"The county commissioners of the several counties of the State of Washington shall annually, at the time of making the tax levy for county purposes, levy a tax on all the property subject to taxation in

their county, sufficient to produce the sum of ten dollars for each child of school age therein, as is shown by the certificate of the county superintendent hereinafter mentioned: *Provided*, That such tax on said property shall in no case exceed five mills on each dollar, at the assessed valuation; such tax to be used for the support and maintenance of the public schools in such county."

APPORTIONMENT OF COUNTY FUND.

Section 285:

"At the same time that the state school funds are apportioned to the different districts, as provided in chapter 5, Title III, of this act, the whole of the money derived under section 5 of this chapter (9) shall be apportioned as follows: Two-thirds thereof shall go to the different districts of each county in proportion to the number of days of attendance in each district for the preceding school year, and one-third thereof shall go to the different districts of each county in proportion to the number of teachers employed in such district for the preceding school year: *Provided*, That where a district employes a second or additional teacher for a term less than eight months such district shall receive one-eighth of an apportionment for each teacher for each month she is actually employed."

Note:

In arriving at the basis of attendance for the apportionment of two-thirds of the county apportionment, according to an opinion of the Assistant Attorney General rendered October 7th, 1913, (a) the 2,000-day credit attendance, (b) the one-half high school credit attendance, (c) the credit attendance in parental schools, and (d) the credit attendance for defectives, shall not be counted.

DISTRICT TAXES.

Section 286:

"In addition to the school revenues provided by sections 3 and 6 (5) of this chapter, for the support of the common schools of this state, a tax may be levied upon all taxable property in each school district of this state, in the manner provided by law, and the funds thereby created shall be known as the 'School District Fund.'

"The 'School District Fund,' together with the apportionment from the 'Current State School Fund' and the county apportionments, shall constitute the 'General School Fund' of each school district."

To Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Washington.

DEAR MADAM: The detailed matter submitted herewith concerning the apportionment of the Current State School Fund for 1916 is based upon the assumption that the funds contributed as the direct tax portion to provide, in part, the required \$10.00 per census child shall all be paid and shall all be available for apportionment as a part of the total Current State School Fund to be apportioned on the "basis of apportionment" for the school year ending June 30, 1915. It is also assumed that the entire amount of funds otherwise provided to make up the balance of the required \$10.00 per census child shall all be available for apportionment on the same basis.

The various tables shown herein are based upon the assumption that the entire proposed fund, amounting to \$3,036,140, shall be apportioned according to the "basis of apportionment" which for convenience may be called the "basis for 1916." It should be borne in mind that in the matter of actual apportionment this condition does not obtain. The school year of 1914-15 dates from the first of July, 1914, to June 30, 1915. The first apportionment for which the 1916 basis is available is the one occurring in October, hence the "basis for 1916" is used for the apportionments of October, 1915, January, 1916, April, 1916, May, 1916, June, 1916, and July, 1916. The direct tax (of 1915) amounting to \$2,062,555 levied by the state is not due until the first Monday in February, 1916, (delinquent November 30, 1916) hence it will be seen that the October and January apportionments (made from the 1916 basis) are from the funds provided for the Current State School Fund for the previous year.

For all practical purposes and to meet the need for which this bulletin is published, the amounts will not vary so far as the credit percentages are concerned, and are immaterial as affecting the results of a comparative study of apportionment plans.

Herein will be found the complete distribution of all credit attendance by counties, and the amounts involved therein in the apportionment of the Current State School Fund on the basis of apportionment for 1916; also the total amount of apportionment of the same fund by counties apportioned on the present basis and apportioned on the basis of actual attendance only. In addition to this is presented a comparative study of apportionment according to the present basis and according to the basis of actual attendance only, as it applies to thirty-nine of the larger districts of the state, including all districts of the first class, all city districts enrolling over 1,000 pupils, not first class, twenty-one other city districts in the state, three of which contain union high schools, and two of the largest consolidated districts in the state. There is also shown for comparative study of rural districts, consecutive groups of rural districts taken at random in Grant county, Clallam county, and Columbia county.

It will be noted by referring to the total of column 3, page 29, that the total tax levied for the Current State School Fund for 1916 amounts to \$2,079,984.35. The State Board of Equalization after having equalized the assessed valuations of all counties apportions to each county the amount of direct tax the state requires it to pay as its share of the total Current State School Fund (\$2,062,555.00 for 1916).

The excess of total tax levied by the various counties above the total required by the state is entirely voluntary on the part of the counties and any amount paid in excess of the required levy is actually contributed to the fund. However, the real purpose of the excess levy is to offset the 3% rebate which may be had by the payment of taxes on real estate, if made before March 15, 1916. It should be noted that column 4 and all other columns involving the apportionment of the total amount of the Current State School Fund are based upon the assumption that only the exact amount required by the state shall be paid, and that the total amount of the Current State School Fund shall be \$3,036,140.00.

The different levies shown in column 2, pages 28 and 29, are the levies each county fixes as its rate in order to raise the sum specified. In this connection it should be noted that while the total amount of the Current State School Fund is based upon the number of census children in the state, the amount of the direct tax portion each county shall pay to the direct tax portion of the fund is based upon the ratio of the total taxable property of the county to that of the state (valuations having been equalized).

District valuations per census child, column 3, pages 30 and 31, are not of much value inasmuch as each county fixes its own ratio of assessed valuation to actual valuation. The ratio varies in different counties of the state from 25% to 50% of actual valuation. The average for the state (1915) is 42.47%. The state levy for the present year (as shown before) is 2 mills on the assessed valuation (\$1,031,277,499) of the total taxable property in the state. It should be noted that the inequality of assessed valuations in the counties is equalized by the county levy (as shown in column 4, pages 30 and 31) which of course applies to all the district valuations in the county. In counties where assessed valuations are below the average for the state (42.47%), the state levies are more than 2 mills, and in all counties having assessed valuations in excess of the average for the state, the state levies are less than 2 mills. In each county the levy varies from the 2 mill state levy in proportion as the assessed valuation of the county varies from the average assessed valuation for the state.

Graph No. 2 shows the comparative apportionment of the fund on the present basis of apportionment and on the basis of actual attendance only, and is based on columns 16 and 17, pages 34 and 35.

Districts on pages 30 and 31, column 2, include 147,833 of the total 303,614 census children of the state, or 48.6%.

Districts on pages 34 and 35, column 21, include 93,024 of the total 190,129 pupils in average daily attendance in the state, or 48.9%.

Column 7, pages 30 and 31, shows that under the present basis of apportionment, 50.7% of the direct tax portion of the total Current State School Fund is returned to the 39 districts included in the tabulation.

Column 20, pages 34 and 35, is the real basis for a comparative study of valuations since it is formulated after values have been equalized.

The enactment of recent state laws regarding state apportionment indicates that there is a growing tendency necessitating a district to levy a certain minimum rate before it shall share in the state funds. A further tendency is shown to establish a minimum term for the school year before a district shall benefit in the apportionment of the state school funds. (Washington now requires a six months' term.)

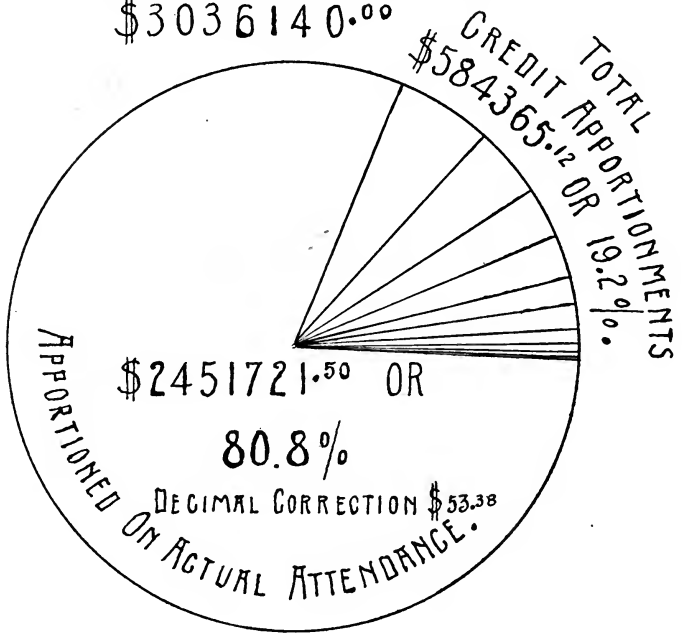
From the data available in this study, it should be understood that the amount of funds to be apportioned to any district in the state according to either basis may be obtained by multiplying the number of days' attendance for that basis by the rate per diem for the basis, keeping in mind that when the figures are to be obtained according to the present basis, the \$100 bonus to high school grades is to be added in case the district has a high school entitled to that bonus.

Respectfully submitted,

ARTHUR WILSON,
Assistant Superintendent.

Olympia, Wash., Mar. 20, 1916.

APPORTIONMENT OF
 CURRENT STATE SCHOOL FUND, 1916 BASIS.
 \$3036140.⁰⁰



NOTES REGARDING THE APPORTIONMENT OF THE CURRENT STATE SCHOOL FUND FOR 1916.

303,614 Census-children @ \$10.00 = \$3,036,140.00 if all collected.
 \$3,036,140.00 — \$89,300.00 bonus to High School Grades = \$2,946,840.00.
 \$2,946,840.00 ÷ 39,918,540 days (basis of apportionment) = .07382+ per day.
 { 39,918,540 days × .07382+ = \$2,946,786.62.
 { \$2,946,840.00 — \$2,946,786.62 = \$53.38 correction due to decimal.

\$3,036,140.00 ÷ 33,213,683 days (total actual days, all schools, all credits excluded) = .09141+ per day.
 33,213,683 × .09141+ = \$3,036,062.76. Decimal correction, \$77.24.

\$2,062,555.00 (direct tax portion) — \$89,300.00 = \$1,973,255.00.
 \$1,973,255.00 (tax portion) ÷ 39,918,540 = .0494+ per day.
 39,918,540 × .0494+ = \$1,971,975.86. Decimal correction, \$1,279.14.

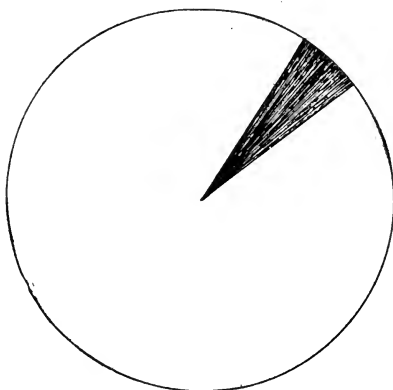
Actual attendance rate per diem (all credits excluded) .09141+.

Present basis of apportionment, rate per diem	}	One-Half H. S. Attendance credit	}	.07382+
		Private Schools credit		
		Institute credit		
		2,000-day credit		
		Consolidation credit		
		Defective credit		
		Evening School credit		
		Parental School credit		
		Sickness credit		
		Actual Attendance credit		
				+ \$89,000.00 to H. S. Grades.

CREDITS ITEMIZED.

1. H. S. One-Half Attendance	2,299,348 days @ .07382 =	\$169,737.87 = .0559
Total, 2,299,684		
Exclude Skamania, 286		
Exclude Stevens, 50		
2. Private Schools	1,622,201 days @ .07382 =	119,750.87 = .0394
3. \$100 Bonus to H. S. Grades		89,300.00 = .0294
4. Institute	922,586 days @ .07382 =	68,105.30 = .0224
5. 2,000 days' attendance	678,127 days @ .07382 =	50,059.33 = .0164
6. Consolidation	632,000 days @ .07382 =	46,654.24 = .0153
7. Defective	267,820 days @ .07382 =	19,770.47 = .0064
8. Evening Schools	177,310 days @ .07382 =	13,089.03 = .0043
9. Parental	83,346 days @ .07382 =	6,152.60 = .0020
10. Sickness	23,644 days @ .07382 =	1,745.41 = .0005
11. *Actual Attendance	33,213,683 days	
Excluded.	1,525 days	
†Basis of Apportionment	33,212,158 days @ .07382 =	2,451,721.50
Decimal Correction		53.38
Totals	39,918,540 days @ .07382 =	\$3,036,140.00
Total amount to credits		584,365.12 = .1920

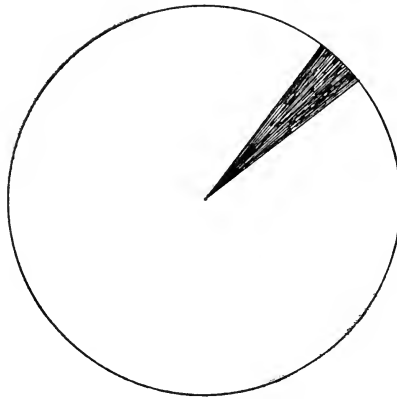
* Actual total attendance for all grades, day schools, column 6, County Superintendent's report, also total of columns 1 and 2 (less night school attendance), apportionment sheet.
 † Column 10, apportionment sheet.



CREDIT OF ONE-HALF HIGH SCHOOL ATTENDANCE.

(Basis of Apportionment, School Year of 1914-15.)

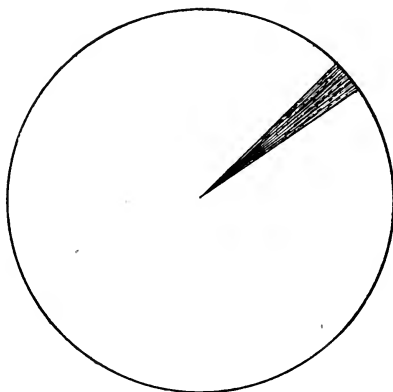
COUNTIES	Number of Days	Rate of Basis of Apportionment	Amount Each County Will Receive
Adams	17,488	.07382	\$1,290 96
Asotin	16,796	.07382	1,239 88
Benton	21,382	.07382	1,578 42
Chelan	40,408	.07382	2,982 92
Clallam	13,819	.07382	1,020 11
Clarke	47,803	.07382	3,528 82
Columbia	11,753	.07382	867 61
Cowlitz	22,473	.07382	1,658 96
Douglas	10,133	.07382	748 02
Ferry	4,207	.07382	310 56
Franklin	7,457	.07382	550 48
Garfield	9,158	.07382	676 04
Grant	14,413	.07382	1,063 97
Grays Harbor	56,854	.07382	4,196 96
Island	6,672	.07382	492 53
Jefferson	15,247	.07382	1,125 53
King	557,575	.07382	41,160 19
Kitsap	22,347	.07382	1,649 66
Kittitas	32,209	.07382	2,377 67
Klickitat	15,454	.07382	1,140 81
Lewis	71,039	.07382	5,244 10
Lincoln	40,601	.07382	2,997 17
Mason	9,169	.07382	676 86
Okanogan	21,035	.07382	1,552 80
Pacific	21,239	.07382	1,567 86
Pend Oreille	6,942	.07382	512 46
Pierce	235,325	.07382	17,371 69
San Juan	4,837	.07382	357 07
Skagit	58,294	.07382	4,303 25
Skamania	5,068	.07382	374 12
Snohomish	143,609	.07382	10,601 22
Spokane	295,808	.07382	21,836 55
Stevens	29,917	.07382	2,208 47
Thurston	38,800	.07382	2,864 22
Wahkiakum	1,148	.07382	84 74
Walla Walla	67,393	.07382	4,974 95
Whatcom	119,348	.07382	8,810 27
Whitman	85,730	.07382	6,328 59
Yakima	100,398	.07382	7,411 38
Totals.....	2,299,348	.....	\$169,737 87



CREDIT OF ACTUAL ATTENDANCE IN PRIVATE SCHOOLS.

(Basis of Apportionment, School Year 1914-15.)

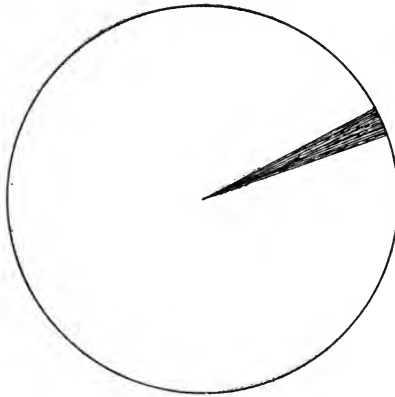
COUNTIES	Days	Rate	Amount
Adams			
Asotin			
Benton			
Clallam			
Chelan	93	.07382	\$6 87
Clarke	74,044	.07382	5,465 93
Columbia			
Cowlitz			
Douglas			
Ferry			
Franklin			
Garfield	10,066	.07382	743 07
Grant			
Grays Harbor	29,064	.07382	2,145 51
Island			
Jefferson			
King	581,459	.07382	42,923 35
Kitsap	1,786	.07382	131 84
Kittitas	15,808	.07382	1,166 95
Klickitat			
Lewis	19,792	.07382	1,461 05
Lincoln	10,403	.07382	767 95
Mason			
Okanogan	12,979	.07382	958 11
Pacific			
Pend Oreille			
Pierce	170,022	.07382	12,551 05
San Juan	1,448	.07382	106 89
Skagit	4,092	.07382	302 07
Skamania			
Snohomish	88,723	.07382	6,549 53
Spokane	262,689	.07382	19,391 73
Stevens	10,905	.07382	805 01
Thurston	14,729	.07382	1,087 29
Wahkiakum			
Walla Walla	88,513	.07382	6,534 03
Whatecom	77,552	.07382	5,724 89
Whitman	41,621	.07382	3,072 34
Yakima	106,413	.07382	7,855 41
Totals.....	1,622,201		\$119,750 87



\$100 TO HIGH SCHOOL GRADES.

(Basis of Apportionment, School Year 1914-15.)

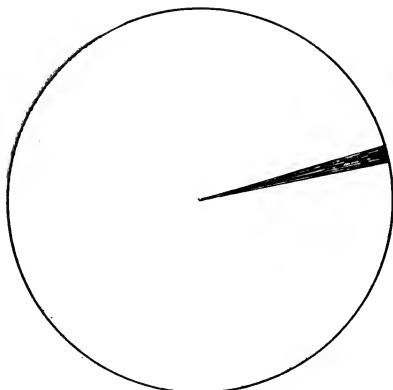
COUNTIES	Total	COUNTIES	Total
Adams	\$1,100	Lewis.....	\$4,600
Asotin	900	Lincoln.....	3,600
Benton	1,400	Mason.....	400
Chelan	2,200	Okanogan.....	3,000
Clallam	1,000	Pacific.....	1,900
Clarke	2,800	Pend Oreille.....	700
Columbia	700	Pierce.....	4,700
Cowlitz	1,600	San Juan.....	400
Douglas	900	Skagit.....	3,000
Ferry	400	Skamania.....	500
Franklin	800	Snohomish.....	4,200
Garfield	400	Spokane.....	6,300
Grant	1,800	Stevens.....	2,300
Grays Harbor	2,200	Thurston.....	1,700
Island	700	Wahkiakum.....	.....
Jefferson	800	Walla Walla.....	1,900
King	9,200	Whatcom.....	5,000
Kitsap	1,700	Whitman.....	6,600
Kittitas	1,800	Yakima.....	4,900
Klickitat	1,200		
Total.....			\$89,300



CREDIT OF INSTITUTE ATTENDANCE.

(Basis of Apportionment, School Year of 1914-15.)

COUNTIES	Days	Rate	Amount
Adams	10,025	.07382	\$740 05
Asotin	5,364	.07382	395 97
Benton	8,300	.07382	612 71
Chelan	15,572	.07382	1,149 53
Clallam	7,080	.07382	522 65
Clarke	24,426	.07382	1,803 13
Columbia	6,459	.07382	476 79
Cowlitz	12,535	.07382	925 33
Douglas	8,938	.07382	659 81
Ferry	3,664	.07382	270 48
Franklin	4,185	.07382	308 94
Garfield	3,720	.07382	274 61
Grant	8,300	.07382	612 71
Grays Harbor	27,212	.07382	2,008 79
Island	4,970	.07382	366 88
Jefferson	4,835	.07382	356 92
King	192,510	.07382	14,211 09
Kitsap	17,565	.07382	1,296 65
Kittitas	14,978	.07382	1,105 63
Klickitat	8,675	.07382	640 38
Lewis	35,098	.07382	2,590 93
Lincoln	18,065	.07382	1,333 56
Mason	4,245	.07382	313 36
Okanogan	13,040	.07382	962 61
Pacific	12,468	.07382	920 38
Pend Oreille	4,620	.07382	341 05
Pierce	88,895	.07382	6,562 23
San Juan	3,220	.07382	237 70
Skagit	26,117	.07382	1,927 96
Skamania	2,470	.07382	182 34
Snohomish	52,300	.07382	3,860 78
Spokane	105,950	.07382	7,821 23
Stevens	19,156	.07382	1,414 10
Thurston	18,005	.07382	1,329 13
Wahkiakum			
Walla Walla	22,545	.07382	1,664 27
Whatcom	34,651	.07382	2,557 94
Whitman	32,018	.07382	2,363 57
Yakima	40,410	.07382	2,983 06
Totals.....	922,586	.....	\$68,105 30



CREDIT OF 2,000-DAYS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Number of Districts Having School	No. of Districts Under 2,000-Day Attendance	Total Days These Districts Earned in Attendance	Total Bonus Received by Districts	Earned Plus Bonus	Not 6 Months School	Amount (Rate .07382)
Asotin	28	14	15,168	12,832	28,000	.....	\$947 26
Adams	96	53	59,926	46,074	106,000	.....	3,401 18
Benton	30	19	20,118	17,882	38,000	.....	1,320 05
Chelan	50	23	27,498	18,502	46,000	.....	1,365 82
Clallam	40	23	23,508	22,492	46,000	.....	1,660 36
Clarke	78	12	18,910	5,090	24,000	.....	375 74
Columbia	41	18	{ 20,254	{ 15,746	36,000	395	1,191 53
			{ -395	{ -395			
Cowlitz	62	18	20,129	15,871	36,000	.....	1,171 60
Douglas	91	47	55,417	38,583	94,000	.....	2,848 20
Ferry	29	15	21,397	8,603	30,000	.....	635 07
Franklin	35	25	24,393	25,607	50,000	.....	1,890 31
Garfield	35	24	27,459	20,541	48,000	.....	1,516 33
Grant	94	60	71,678	48,322	120,000	.....	3,567 13
Grays Harbor	56	14	17,428	10,572	28,000	.....	780 42
Island	16	2	2,509	1,491	4,000	.....	110 06
Jefferson	31	13	{ 10,793	{ 15,207	26,000	239	1,140 22
			{ -239	{ -239			
King	133	16	24,190	7,810	32,000	.....	576 53
Kitsap	69	7	10,210	3,790	14,000	.....	279 78
Klittitas	45	13	14,687	11,313	26,000	.....	835 12
Klickitat	86	52	62,721	41,279	104,000	.....	3,047 21
Lewis	78	16	20,721	11,279	32,000	.....	832 62
Lincoln	134	61	74,619	47,381	122,000	.....	3,497 66
Mason	37	14	17,449	10,551	28,000	.....	778 87
Okanogan	75	25	30,694	19,306	50,000	.....	1,425 17
Pacific	32	12	12,169	11,831	24,000	.....	873 36
Pend Oreille	31	10	{ 14,960	{ 5,040	20,000	318	395 53
			{ -318	{ -318			
Pierce	112	14	17,385	10,615	28,000	.....	783 60
San Juan	26	8	10,786	5,214	16,000	.....	384 89
Skagit	74	9	14,639	3,361	18,000	.....	248 11
Skamania	24	10	{ 12,210	{ 8,076	20,000	573	638 48
			{ -573	{ -573			
Snohomish	77	12	14,403	9,597	24,000	.....	708 46
Spokane	159	37	49,408	24,592	74,000	.....	1,815 38
Stevens	119	44	60,212	27,788	88,000	.....	2,051 32
Thurston	63	11	16,297	5,703	22,000	.....	420 99
Wahkiakum	21	5	5,279	4,721	10,000	.....	348 50
Walla Walla	60	28	34,456	21,544	56,000	.....	1,590 39
Whatcom	72	6	7,595	4,405	12,000	.....	325 18
Whitman	173	72	95,436	48,564	144,000	.....	3,584 99
Yakima	57	11	12,573	9,427	22,000	.....	695 91
Totals.....	2,559	873	1,069,398	676,602	1,746,000	1,525	\$50,059 33
Not allowed			-1,525	-1,525			
			1,067,873	678,127			

COMPARISON OF EASTERN AND WESTERN COUNTIES RELATIVE TO THE "BAREFOOT SCHOOL BOY LAW" OR 2-000-DAYS CREDIT.

(School Year 1914-15.)

EASTERN COUNTIES			WESTERN COUNTIES		
COUNTIES	Whole Number of Districts	Number of Districts Receiving Credit	COUNTIES	Whole Number of Districts	Number of Districts Receiving Credit
1. Asotin	28	14	1. Olallam.....	40	23
2. Adams	96	53	2. Clarke.....	78	12
3. Benton	30	19	3. Cowlitz.....	62	18
4. Chelan	50	23	4. Grays Harbor.....	56	14
5. Columbia	41	18	5. Island.....	16	2
6. Douglas	91	47	6. Jefferson.....	31	13
7. Ferry	29	15	7. King.....	133	16
8. Franklin	35	25	8. Kitsap.....	59	7
9. Garfield	35	24	9. Lewis.....	78	16
10. Grant	94	60	10. Mason.....	37	14
11. Kittitas	45	13	11. Pacific.....	32	12
12. Klickitat	86	52	12. Pierce.....	112	14
13. Lincoln	134	61	13. San Juan.....	26	8
14. Okanogan	75	25	14. Skagit.....	74	9
15. Pend Oreille	31	10	15. Skamania.....	24	10
16. Spokane	159	37	16. Snohomish.....	77	12
17. Stevens	119	44	17. Thurston.....	63	11
18. Walla Walla	60	28	18. Wahkiakum.....	21	5
19. Whitman	173	72	19. Whatecom.....	72	6
20. Yakima	57	11			
Totals.....	1,468	651	Totals.....	1,091	222
Per cent. of total receiving help.....		44%	Per cent. of total receiving help.....		20%

Total number of districts holding school last year..... 2,559

Total number of districts receiving help..... 873

SUMMARY CONCERNING "BAREFOOT SCHOOL BOY LAW" OR 2,000-DAYS CREDIT.

Total credit to Eastern counties...509,639 days @ .07382 = \$37,621.55 = 75.1%

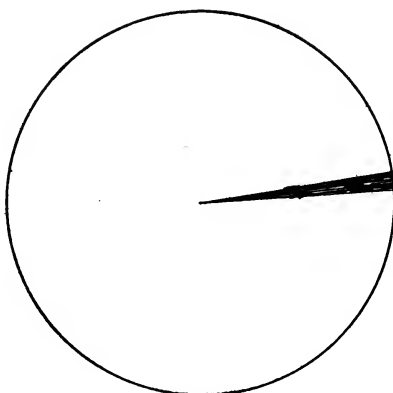
Total credit to Western counties..168,488 days @ .07382 = 12,437.78 = 24.8%

Average daily attendance Eastern counties..... 71,906 pupils = 37.8%

Average daily attendance Western counties.....118,223 pupils = 62.1%

Per centum of credit to Eastern counties, 75.1.

Per centum of pupils in daily attendance in Eastern counties, 37.8.

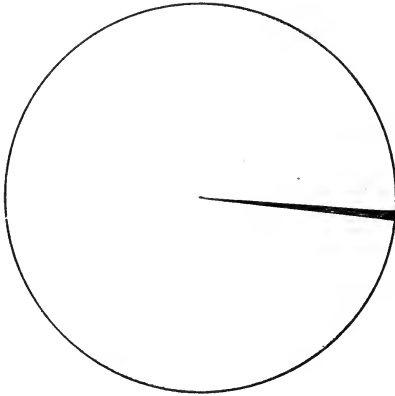


**CREDIT OF EASTERN COUNTIES COMPARED WITH WESTERN,
RELATIVE TO CONSOLIDATION.**

(Basis of Apportionment, School Year 1914-15.)

EASTERN COUNTIES				WESTERN COUNTIES			
COUNTIES	Days	Rate	Amount	COUNTIES	Days	Rate	Amount
Adams	4,000	.07382	\$295 28	Clallam.....	16,000	.07382	\$1,181 12
Anotin				Clarke.....	18,000	.07382	1,328 76
Benton				Cowlitz.....	26,000	.07382	1,919 32
Chelen	16,000	.07382	1,181 12	Grays Harbor...	22,000	.07382	1,624 04
Columbia	14,000	.07382	1,033 48	Island.....	16,000	.07382	1,181 12
Douglas	28,000	.07382	2,066 96	Jefferson.....	2,000	.07382	147 64
Ferry				King.....	32,000	.07382	2,362 24
Franklin	2,000	.07382	147 64	Kitsap.....	4,000	.07382	295 28
Garfield	2,000	.07382	147 64	Lewis.....	98,000	.07382	7,234 36
Grant	14,000	.07382	1,033 48	Mason.....	24,000	.07382	1,771 68
Kittitas	8,000	.07382	590 56	Pacific.....	26,000	.07382	1,919 32
Klickitat	8,000	.07382	590 56	Pierce.....	18,000	.07382	1,328 76
Lincoln	4,000	.07382	295 28	San Juan.....			
Okanogan	16,000	.07382	1,181 12	Skagit.....	6,000	.07382	442 92
Pend Oreille	2,000	.07382	147 64	Skamania.....	2,000	.07382	147 64
Spokane	32,000	.07382	2,362 24	Snohomish.....	38,000	.07382	2,805 16
Stevens	28,000	.07382	2,066 96	Thurston.....	18,000	.07382	1,328 76
Walla Walla	18,000	.07382	1,328 76	Wahkiakum.....	8,000	.07382	590 56
Whitman	8,000	.07382	590 56	Whatcom.....	32,000	.07382	2,362 24
Yakima	22,000	.07382	1,624 04				
Totals.....	226,000		\$16,683 32	Totals.....	406,000		\$29,970 92

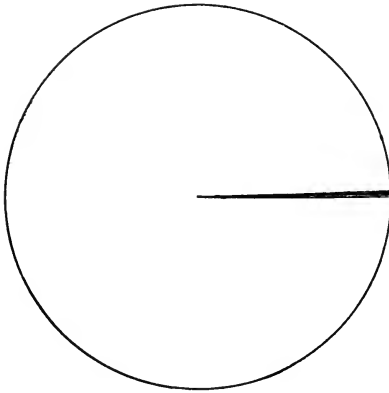
Per centum of consolidation credit to Eastern counties... 35.7
 Per centum of consolidation credit to Western counties.. 64.2



**CREDIT OF FOUR TIMES THE ACTUAL ATTENDANCE IN
SCHOOLS FOR DEFECTIVES.**

(Basis of Apportionment, School Year 1914-15.)

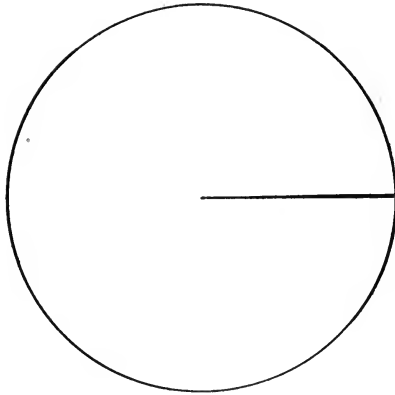
COUNTIES	Days	Rate	Amount
Grays Harbor	14,796	.07382	\$1,092 24
King	136,360	.07382	10,066 10
Pierce	14,988	.07382	1,106 41
Snohomish	8,596	.07382	634 56
Spokane	86,948	.07382	6,418 50
Yakima	6,132	.07382	452 66
Totals.....	267,820	.....	\$19,770 47



CREDIT OF ONE-HALF THE TOTAL ATTENDANCE IN EVENING SCHOOLS.

(Basis of Apportionment, School Year 1914-15.)

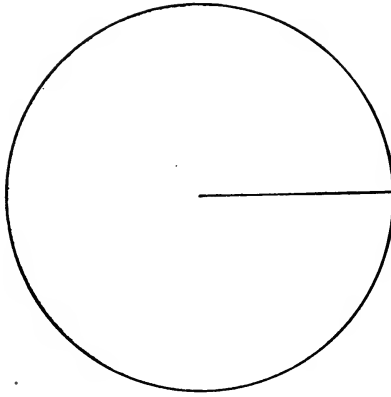
COUNTIES	Days	Rate	Amount
King	91,603	.07382	\$6,762 13
Pierce	42,499	.07382	3,137 28
Snohomish	7,840	.07382	578 75
Spokane	23,632	.07382	1,744 51
Walla Walla	1,994	.07382	147 20
Whatecom	9,742	.07382	719 16
Totals.....	177,310	.....	\$13,089 03



CREDIT OF TWO TIMES THE ACTUAL ATTENDANCE IN PARENTAL SCHOOLS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
King	56,642	.07382	\$4,181 31
Pierce	15,362	.07382	1,134 02
Spokane	11,342	.07382	837 27
Totals.....	83,346	.....	\$6,152 60



CREDIT FOR SICKNESS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
Asotin	2,337	.07382	\$172 52
Benton	4,240	.07382	313 00
Clarke	815	.07382	60 16
Cowlitz	1,743	.07382	128 67
Jefferson	240	.07382	17 72
Kittitas	56	.07382	4 13
Lewis	1,785	.07382	131 77
Lincoln	190	.07382	14 03
Snohomish	4,107	.07382	303 18
Spokane	564	.07382	41 63
Stevens	6,747	.07382	498 07
Whatcom	700	.07382	51 67
Whitman	120	.07382	8 86
Totals.....	23,644	.....	\$1,745 41

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.

COUNTIES	From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices			4 Total of Direct Tax Portion of Current State School Fund Returned to Each County According to 1916 Basis of Apportionment.		5 Actual Days' Attendance Year Ending June 30, 1915			6 Rate Per Diem Based on Actual Attendance .09141			7 Total Amount of Current State School Fund Each County Would Receive			8 Total Days' Attendance on Present Basis of Apportionment Year Ending June 30, 1915			9 Present Rate Per Diem Plus \$100.00 H. S. Bonus			10 Total Amount of Current State School Fund Received by Each County			Gain or Loss if Present Apportionment Were Changed to Actual Attendance Basis	11
	1 Valuation for Taxes Due February 1, 1916	2 Mill Levy Fixed by the State Board of Equalization	3 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised)	4a	4b	5a	5b	6a	6b	7a	7b	8a	8b	9a	9b	10a	10b								
1 Adams	\$22,179,203	2.070	\$45,910 95	\$20,339 93	324,031	.09141	\$29,619 66	401,618	.07382	\$30,747 44	- \$1,127 78														
2 Asotin	4,262,215	1.185	7,885 10	13,742 47	225,640	.09141	20,351 52	259,969	.07382	20,090 91	- 260 61														
3 Benton	13,878,161	1.980	27,478 76	17,560 27	275,327	.09141	25,107 63	327,131	.07382	25,548 81	- 381 18														
4 Chelan	19,666,740	1.880	36,973 47	33,304 07	539,062	.09141	49,275 65	629,637	.07382	48,679 80	- 596 85														
5 Okanogan	14,644,696	1.698	24,834 46	16,255 46	249,424	.09141	22,799 84	308,815	.07382	23,796 72	- 996 88														
6 Clark	15,159,797	2.600	39,414 28	52,636 30	838,654	.09141	76,661 35	1,048,832	.07382	77,271 98	- 610 63														
7 Columbia	8,087,570	2.220	18,763 16	13,760 52	216,425	.09141	19,783 40	264,383	.07382	20,216 75	- 433 35														
8 Cowlitz	9,337,781	2.880	25,950 41	26,294 66	421,270	.09141	38,508 28	490,892	.07382	38,502 03	- 6 25														
9 Douglas	10,427,368	2.147	22,387 56	19,389 61	288,832	.09141	26,402 13	374,486	.07382	28,544 56	- 2,142 43														
10 Ferry	3,374,496	1.904	6,425 38	7,721 35	121,610	.09141	11,116 36	138,084	.07382	10,563 36	- 553 00														
11 Franklin	11,401,667	1.930	22,006 31	10,438 53	155,863	.09141	14,247 43	195,112	.07382	15,203 17	- 955 74														
12 Garfield	4,504,439	2.480	11,071 01	9,112 92	130,860	.09141	11,964 65	176,375	.07382	13,420 00	- 1,455 35														
13 Grant	15,079,374	2.125	32,043 67	18,795 82	257,593	.09141	32,546 57	342,628	.07382	27,092 80	- 3,546 23														
14 Grays Harbor	40,442,283	1.816	73,443 23	58,077 67	970,639	.09141	88,725 19	1,131,127	.07382	85,699 79	- 8,025 40														
15 Island	1,984,220	1.880	3,730 33	10,432 99	167,891	.09141	15,346 91	197,624	.07382	15,244 31	- 102 60														
16 Jefferson	6,677,683	2.187	14,604 94	11,515 11	179,376	.09141	16,326 74	216,905	.07382	16,811 98	- 485 18														
17 King	273,677,092	1.826	469,734 18	443,912 66	7,143,892	.09141	653,293 14	8,799,851	.07382	658,805 00	- 5,781 86														
18 Kitsap	6,551,703	2.020	13,234 02	33,562 65	505,505	.09141	54,465 10	644,993	.07382	49,313 38	- 5,121 72														
19 Kittitas	17,900,915	2.820	41,709 01	33,845 63	566,333	.09141	51,788 49	643,697	.07382	49,686 81	- 2,081 68														
20 Klickitat	8,064,312	3.450	27,821 89	18,608 36	278,988	.09141	25,502 28	329,306	.07382	27,213 87	- 1,711 50														
21 Lewis	20,365,892	2.391	48,351 17	7,062 74	1,269,014	.09141	110,515 96	1,446,007	.07382	111,344 23	- 828 27														
22 Lincoln	25,684,454	2.025	52,011 01	39,031 25	587,004	.09141	54,626 96	718,244	.07382	56,620 77	- 1,993 79														
23 Mason	5,490,072	2.259	12,403 32	10,025 69	146,887	.09141	13,426 93	194,852	.07382	14,783 97	- 1,367 04														
24 Okanogan	8,103,525	2.190	17,746 72	27,777 06	419,200	.09141	38,319 07	501,560	.07382	40,025 16	- 1,706 09														
25 Pacific	14,040,585	2.210	31,025 91	27,068 03	450,082	.09141	41,141 99	521,920	.07382	40,405 99	- 736 00														

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

COUNTIES	From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices			4 Total of Direct Tax Portion of Current State School Fund Returned to Each County According to 1916 Basis of Apportionment.		5 Actual Days' Attendance Ending June 30, 1915		6 Rate Per Diem Based on Actual Attendance .09141		7 Total Amount of Current State School Fund Each County Would Receive		8 Total Days' Attendance on Present Basis of Apportionment Year Ending June 30, '15		9 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus		10 Total Amount of Current State School Fund Received by Each County		Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	1 Valuation for Taxes Due February 1, 1916	2 Mill Levy Fixed by the State Board of Equalization	3 Total to Pay to Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)	4 Returned to Each County	5 Actual Days' Attendance Ending June 30, 1915	6 Rate Per Diem Based on Actual Attendance .09141	7 Total Amount of Current State School Fund Each County Would Receive	8 Total Days' Attendance on Present Basis of Apportionment Year Ending June 30, '15	9 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	10 Total Amount of Current State School Fund Received by Each County	Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis							
26 Pend Oreille	6,052,069	2.100	12,710.02	9,231.87	154,108	14,087.00	172,710	.07382	13,449.45	-1,637.55								
27 Pierce	95,849,461	1.866	178,912.61	201,549.77	3,380,107	309,798.23	3,084,813	.07382	298,858.89	-10,939.34								
28 San Juan	1,583,165	2.192	3,371.66	6,536.22	109,496	10,009.02	124,215	.07382	9,569.55	-1,439.47								
29 Skagit	14,094,391	3.120	43,973.45	56,082.88	988,834	90,389.31	1,066,698	.07382	83,229.04	-7,169.27								
30 Skamania	4,563,815	2.260	10,296.13	5,463.56	82,893	7,574.50	100,477	.07382	7,917.21	-342.71								
31 Snohomish	89,733,167	2.051	81,531.11	112,977.52	1,849,202	169,035.37	2,201,974	.07382	166,749.72	-2,285.65								
32 Spokane	120,194,915	2.087	250,810.00	232,077.56	8,739,017	341,783.50	4,582,542	.07382	344,563.25	-2,799.75								
33 Stevens	8,965,365	2.665	23,896.98	38,641.26	613,140	56,047.12	735,633	.07382	56,605.90	-558.78								
34 Thurston	14,584,237	2.060	30,064.13	37,150.43	614,140	56,892.02	717,620	.07382	54,674.71	-2,217.31								
35 Wahkiakum	1,688,465	2.500	4,221.16	4,984.76	87,087	7,956.05	100,506	.07382	7,448.88	-4,507.17								
36 Walla Walla	31,390,563	2.040	64,036.75	52,010.57	794,395	72,615.64	1,014,384	.07382	76,781.82	-4,166.18								
37 Whatcom	26,331,091	2.279	60,251.48	94,002.05	1,523,263	139,241.44	1,801,661	.07382	137,998.61	-1,242.83								
38 Whitman	43,639,110	2.123	92,737.03	71,337.02	1,094,413	100,040.24	1,310,466	.07382	103,338.60	-3,298.36								
39 Yakima	37,765,755	1.718	64,881.57	88,068.64	1,599,403	127,919.40	1,684,183	.07382	129,226.39	-1,306.99								
Totals	\$1,027,368,722		\$2,079,984.35	\$2,061,275.86	33,213,683	\$3,039,092.10	39,918,540		\$3,036,086.56	-1,837,916.16								
Amount required by State			\$2,062,555.00	D. C. 1,279.14		D. C. 77.90			D. C. 53.44	-37,891.70								
Grand Totals				\$2,062,555.00		\$3,036,140.00			\$3,036,140.00	\$37,916.16								

D. C.—Decimal corrections.

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices						7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Direct Tax Returned to the District
	1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)		
DISTRICTS OF FIRST CLASS—								
1	Seattle	49,946	\$1,482	1.826	6.5	\$408,826 96	\$349,212 84	.854
2	Spokane	22,259	3,902	2.087	7.0	135,458 40	166,999 32	.90
3	Tacoma	19,644	3,260	1.8667	6.5	119,511 79	133,553 95	1.11
4	Everett	14,750,172	2,424	2.051	11.5	30,252 59	45,479 72	1.50
5	Bellingham	12,253,046	7,889	2.279	12.0	27,324 69	39,702 50	1.42
6	North Yakima	10,054,420	4,013	2.718	6.02	17,273 49	30,051 98	1.74
7	Walla Walla	10,264,865	3,982	2.04	7.5	20,940 32	29,459 74	1.40
8	Aberdeen	7,782,673	2,923	1.816	5.06	14,133 32	17,793 54	1.25
9	Hoquiam	5,408,472	2,161	1.816	8.6	9,812 76	14,053 71	1.43
DISTRICTS NOT FIRST CLASS (En-rolling over 1,000 pupils)—								
10	Centralia	3,082,005	1,280	2.391	15.	7,369 07	15,706 54	2.13
11	Olympia	3,533,882	1,663	2.06	10.	7,382 79	15,016 22	2.03
12	Vancouver	5,267,615	2,494	2.6	6.	13,695 79	17,624 84	1.28
13	Puyallup	2,070,216	1,655	1.8667	10.	3,883 01	12,481 56	3.23
14	Wenatchee	4,894,629	1,585	1.88	9.5	9,032 69	11,661 81	1.29
15	Anacortes	1,601,076	1,163	3.12	14.8	4,595 35	8,917 64	1.78
16	Chehalis	1,823,816	1,083	2.391	14.	4,360 74	9,787 23	2.24
OTHER DISTRICTS (Including two large consolidated districts)—								
17	Elensburg	3,148,397	2,065	2.33	6.3	7,335 76	8,876 64	1.21
18	Port Angeles	2,552,399	2,278	1.698	13.	4,533 97	7,474 62	1.72
19	Auburn	2,667,150	2,614	1.826	9.5	4,870 22	8,010 96	1.64
20	Colfax	1,624,407	1,724	2.123	17.	3,448 62	6,611 60	1.91

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices							8 Per Centum of Direct Tax Returned to the District
	1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)	7 Total of Direct Tax, Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	
OTHER DISTRICTS—Concluded.								
21	District No. 214, Lewis county.....					4,844 44	7,151 62	1.47
22	Mt. Vernon	855	2,368	2,891	8. ?	3,215 97	4,961 48	* 1.54
23	Dayton	840	1,227	3.12	21.	3,253 56	6,068 25	1.87
24	Pullman	797	1,748	2.32	13.	2,755 35	6,213 63	2.25
25	South Bend	770	1,685	2,123	12.	3,478 95	5,460 23	1.57
26	Cle Elum	747	2,068	2.21	13.5	3,869 32	6,061 43	1.79
27	Hillyard	730	1,835	2.33	10.	3,576 39	6,888 75	1.92
28	Port Townsend	729	2,347	2,087	13.	3,829 86	5,646 88	1.69
29	Blaine	684	2,068	2,187	12.68	3,855 80	5,253 20	2.86
30	Kennewick	671	1,177	2,279	12.5	4,196 12	4,850 44	1.17
31	Pasco	638	3,105	1.98	10.1	5,750 80	5,133 60	.80
32	Kent	632	4,670	1.83	7.5	3,338 90	5,010 05	1.50
33	Monroe	632	2,883	1,826	10.	1,935 42	3,788 78	* 1.95
34	Momroy	610	1,493	2,051	4.1	2,056 61	4,832 26	2.34
35	Mossy Rock (Consolidated).....	582	1,359	2,48	10.	2,679 15	4,123 56	1.53
36	Davenport	571	1,925	2,391	3.25	2,551 22	4,231 21	1.65
37	Ritzville	532	2,206	2,025	12.	2,538 82	5,130 00	2.02
38	Colville	495	2,221	2.07	15.	1,700 62	2,856 20	* 1.62
39	Shelton	402	1,357	2,665	10.	957 71	3,571 13	3.72
	Totals.....	147,833	.....	.....	.....	\$962,158 08	\$1,045,714 15	.....
	Totals in State.....	303,614	.....	.....	.....	\$2,062,555 00	\$2,062,555 00	.....

* Grades only.

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	\$3,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis				15 Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9 Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$3,036,140.00)	12 Total Days' Attendance on Present Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)			
DISTRICTS									
DISTRICTS OF FIRST CLASS—									
1	Seattle .....	.09141	\$506,391.84	7,020,503	.07382	\$520,653.53	-	\$14,261.69	1
2	Spokane .....	.09141	243,802.71	3,344,116	.07382	247,062.64	-	3,859.93	2
3	Tacoma .....	.09141	208,353.01	2,687,327	.07382	190,178.47	-	4,174.54	3
4	Everett .....	.09141	67,653.36	912,545	.07382	67,764.07	-	110.71	4
5	Bellingham .....	.09141	61,311.97	807,743	.07382	60,427.59	-	884.38	5
6	North Yakima .....	.09141	43,117.45	600,445	.07382	44,724.85	-	1,607.40	6
7	Walla Walla .....	.09141	42,056.00	588,254	.07382	43,824.91	-	1,768.91	7
8	Aberdeen .....	.09141	27,930.41	352,066	.07382	26,391.73	-	1,543.68	8
9	Hoquiam .....	.09141	21,006.01	276,391	.07382	20,893.18	-	202.83	9
DISTRICTS NOT FIRST CLASS (Enrolling over 1,000 pupils)—									
10	Centralia .....	.09141	25,407.86	309,849	.07382	23,273.05	-	2,134.81	10
11	Olympia .....	.09141	22,816.48	295,875	.07382	22,241.49	-	574.99	11
12	Vancouver .....	.09141	23,431.48	348,681	.07382	26,139.63	-	2,708.15	12
13	Puyallup .....	.09141	19,574.81	244,966	.07382	18,433.86	-	1,120.95	13
14	Wenatchee .....	.09141	18,289.58	227,972	.07382	17,228.89	-	1,060.69	14
15	Anacortes .....	.09141	14,448.53	172,422	.07382	13,128.19	-	1,320.34	15
16	Chehalis .....	.09141	13,907.11	190,025	.07382	14,427.67	-	520.54	16
OTHER DISTRICTS (Including two large consolidated districts)—									
17	Ellensburg .....	.09141	12,465.95	171,592	.07382	13,066.92	-	601.97	17
18	Port Angeles .....	.09141	11,839.88	143,211	.07382	10,971.83	-	868.05	18
19	Auburn .....	.09141	12,497.80	154,068	.07382	11,373.29	-	1,124.60	19
20	Colfax .....	.09141	10,008.30	125,741	.07382	9,682.20	-	326.10	20

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	\$8,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis			15 Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9, Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$8,036,140.00)	12 Total Days' Attendance on Present Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)		
OTHER DISTRICTS—Concluded.								
21	District No. 214, Lewis county.....	94,013	.09141	8,503.73	132,624	.07382	10,390.30	-1,796.57
22	Mt. Vernon	* 98,060	.09141	* 8,983.66	* 100,465	.07382	* 7,414.11	-1,549.55
23	Dayton	102,039	.09141	9,327.38	114,742	.07382	8,870.25	-1,457.13
24	Pullman	101,052	.09141	9,237.16	117,685	.07382	9,083.29	-1,153.87
25	South Bend	94,067	.09141	8,601.40	102,434	.07382	7,961.67	-1,639.73
26	Ole Elum	106,600	.09141	9,744.30	114,604	.07382	8,800.06	-1,884.24
27	Hillyard	110,617	.09141	10,111.50	131,250	.07382	10,088.87	-1,226.63
28	Port Townsend	91,239	.09141	8,340.16	106,202	.07382	8,239.83	-1,100.33
29	Bialne	88,340	.09141	8,075.16	98,243	.07382	7,652.29	-1,422.87
30	Kennewick	79,025	.09141	7,223.67	90,090	.07382	7,050.44	-1,173.23
31	Pasco	88,407	.09141	8,061.28	95,822	.07382	7,473.58	-1,607.70
32	Kent	81,412	.09141	7,441.87	94,006	.07382	7,339.62	-1,102.35
33	Monroe	* 74,636	.09141	* 6,832.47	* 76,696	.07382	* 5,661.69	-1,160.78
34	Pomeroy	69,620	.09141	6,303.96	89,722	.07382	7,023.27	-659.31
35	Mossy Rock (Consolidated).....	51,758	.09141	4,731.20	77,400	.07382	6,013.66	-1,282.46
36	Davenport	66,060	.09141	6,038.54	77,555	.07382	6,125.11	-786.57
37	Ritzville	83,351	.09141	7,619.11	95,749	.07382	7,468.19	-1,150.92
38	Colville	* 53,736	.09141	* 4,917.49	* 57,818	.07382	* 4,268.12	-1,649.37
39	Shelton	52,680	.09141	4,815.49	64,193	.07382	5,138.72	-323.23

* Grades only.

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

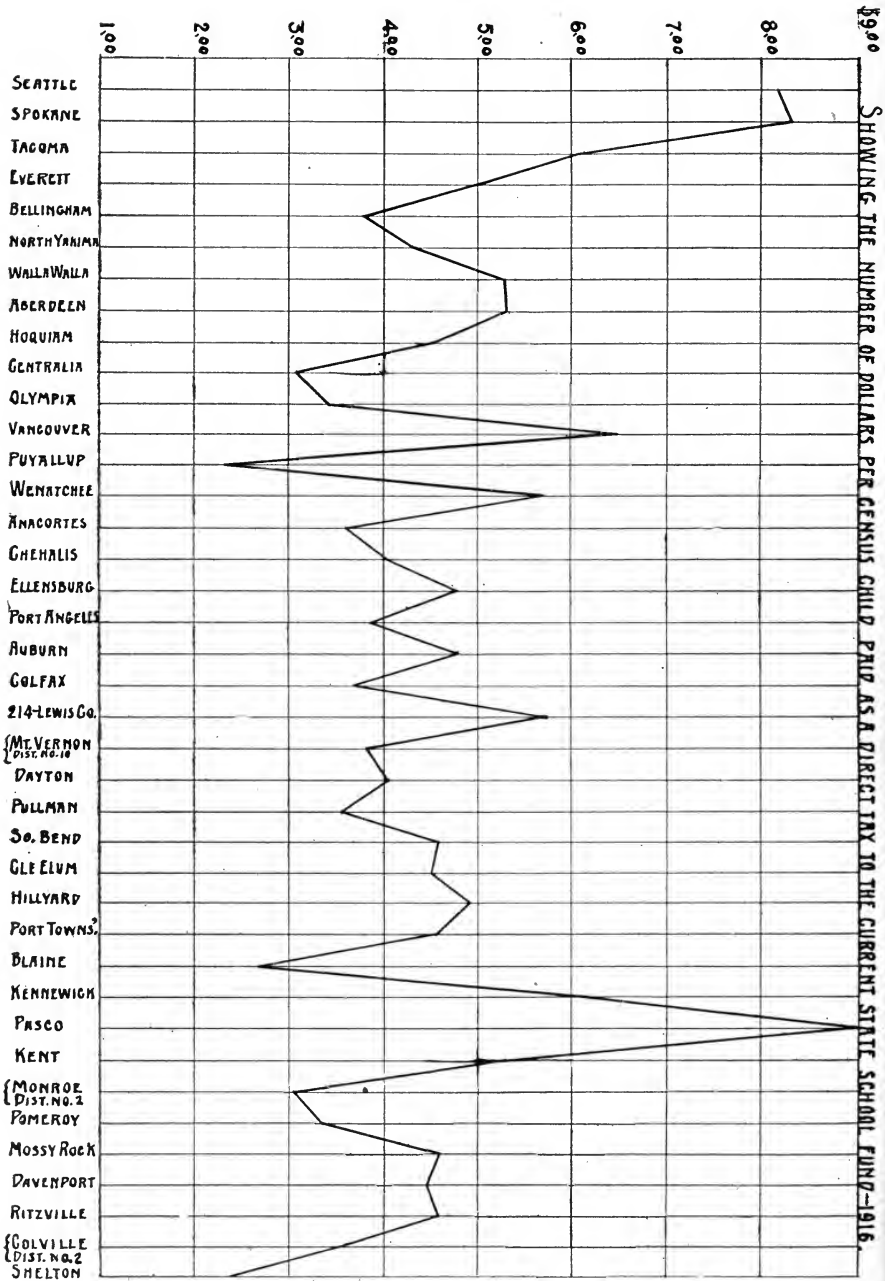
	16	17	18	19	20	21	22	23
	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Actual Attendance Basis	Per Centum of Total Direct Tax Paid by the District	Per Centum of Total Current State School Fund Received by the District, Present Basis	Paid to the Current State School Fund Per Child as a Direct Tax (\$2,062,555)	Number of Pupils in Average Daily Attendance for School Year of 1914-15	Received from Total State School Fund Per Daily Attendance Pupil, Present Basis	Ratio of Amount Received Per Average Daily Pupil to Amount Paid in Tax Per Census Child
DISTRICTS								
DISTRICTS OF FIRST CLASS—								
1 Seattle	\$1 27	\$1 23	19.80	17.14	\$8 18	30,072	\$17 31	2.11
2 Spokane	1 33	1 31	08.9	08.1	8 33	14,997	16 51	1.98
3 Tacoma	1 66	1 70	06.8	06.5	6 08	11,592	17 18	2.82
4 Everett	2 23	2 23	01.4	02.2	4 97	4,100	16 52	3.32
5 Bellingham	2 16	2 19	01.3	01.9	3 77	8,616	16 71	4.43
6 North Yakima	2 38	2 49	00.83	01.4	4 30	2,680	17 00	3.95
7 Walla Walla	2 09	2 00	01.4	01.4	5 26	2,542	17 24	3.27
8 Aberdeen	1 86	1 97	00.68	00.86	5 30	1,674	15 76	2.97
9 Hoquiam	2 12	2 14	00.47	00.68	4 54	1,277	16 29	3.58
DISTRICTS NOT FIRST CLASS (Enrolling over 1,000 pupils)—								
10 Centralia	3 15	3 44	00.35	00.76	3 06	1,562	14 90	4.86
11 Olympia	3 01	3 09	00.35	00.73	3 42	1,400	15 88	4.64
12 Vancouver	1 90	1 71	00.66	00.85	6 48	1,425	18 34	2.83
13 Puyallup	4 77	5 06	00.18	00.60	2 83	1,180	15 51	6.65
14 Wenatchee	1 90	2 02	00.43	00.56	5 69	1,170	14 71	2.98
15 Anacortes	2 62	2 89	00.24	00.43	3 63	901	14 57	4.01
16 Chehalis	3 30	3 18	00.21	00.47	4 02	882	16 35	4.06
OTHER DISTRICTS (Including two large consolidated districts)—								
17 Ellensburg	1 78	1 69	.....	.....	4 78	767	17 26	3.61
18 Port Angeles	2 53	2 73	.....	.....	3 86	734	14 94	3.87

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

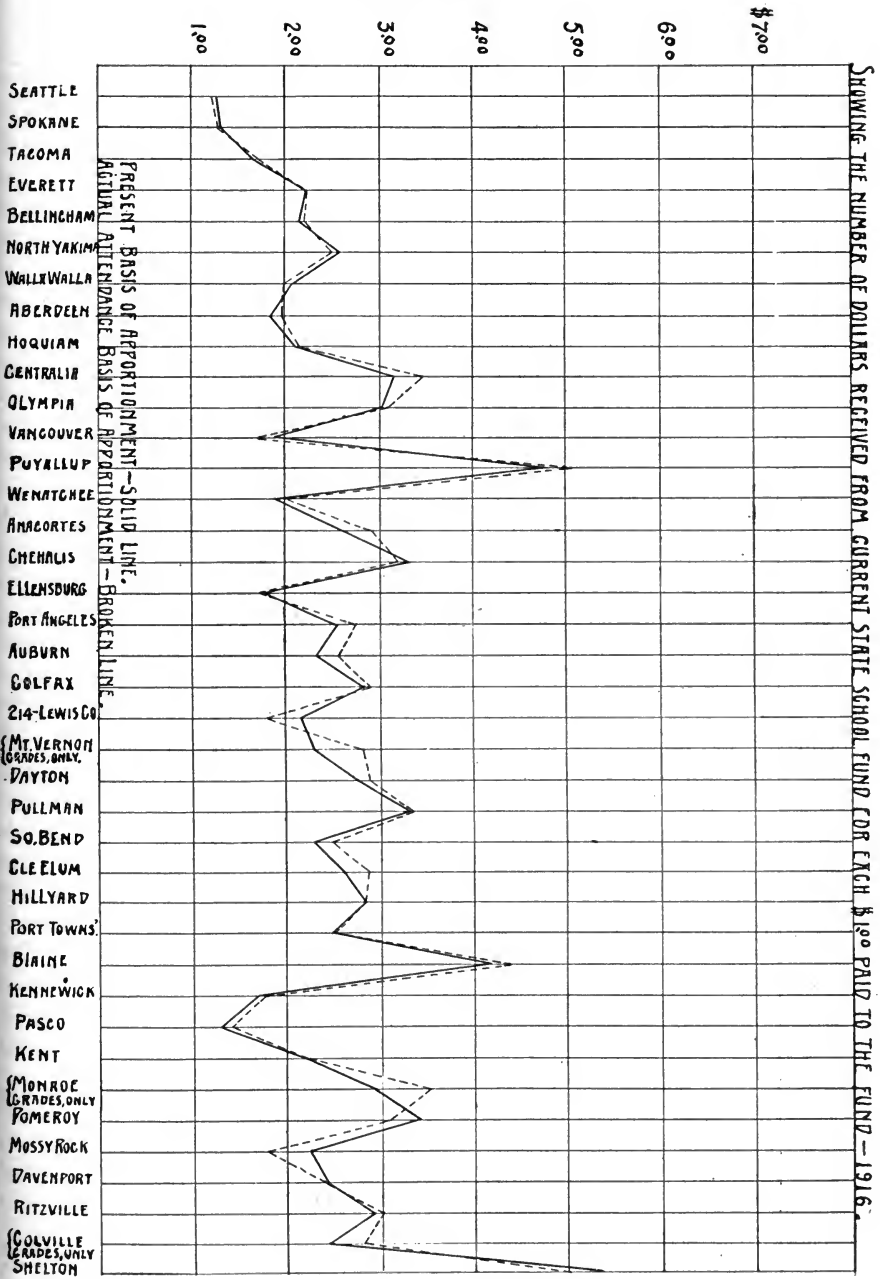
DISTRICTS	16 Dollars of Total Cur- rent State School Fund Received for Each \$1.00 Paid to the Fund. Ac- tual Attend- ance Basis	17 Number of Total Cur- rent State School Fund Received for Each \$1.00 Paid to the Fund. Ac- tual Attend- ance Basis	18 Per Centum of Total Direct Tax (\$2,062,555) Paid by the District	19 Per Centum of Total Current State School Fund (\$3,036,140) Received by the District, Present Basis	20 Paid to the Current State School Fund Per Census Child as a Direct Tax (\$2,062,555)	21 Number of Pupils in Average Daily Attendance for School Year of 1914-15	22 Received from Total Current State School Fund Per Daily Attendance Present Basis	23 Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
OTHER DISTRICTS—Concl'd.								
19 Auburn	2 33	2 56	.....	.....	4 77	772	14 73	3.08
20 Colfax	2 80	2 90	.....	.....	3 65	646	14 98	4.09
21 Dist. No. 214, Lewis Co..	2 14	1 77	17 districts consolidated...	.....	5 66	549	18 92	3.34
22 Mt. Vernon	2 30	2 78	Data for grades only.†	.....	3 82	* 564	* 13 14	* 3.43
23 Dayton	* 2 74	* 2 88	.....	.....	4 05	602	14 73	3.63
24 Pullman	3 29	3 39	.....	.....	3 57	594	15 29	4.28
25 South Bend	2 28	2 47	.....	.....	4 57	550	14 47	3.16
26 Cle Elum	2 62	2 88	.....	.....	4 51	562	14 96	3.31
27 Hillyard	2 82	2 82	.....	.....	4 89	611	16 51	3.37
28 Port Townsend	2 47	2 50	.....	.....	4 56	507	16 25	3.56
29 Blaine	4 16	4 39	.....	.....	2 68	517	14 80	5.52
30 Kennewick	1 70	1 75	.....	.....	6 14	473	14 90	2.42
31 Pasco	1 29	1 40	.....	.....	9 01	457	16 35	1.81
32 Kent	2 19	2 22	.....	.....	5 28	459	15 99	3.02
33 Monroe	* 2 92	* 3 32	Data for grades only.†	.....	3 06	* 412	* 13 74	* 4.49
34 Pomeroy	3 41	3 09	.....	.....	3 37	385	18 24	5.41
35 Mossy Rock (Cons.)	2 24	1 70	12 districts consolidated...	.....	4 60	340	17 63	3.84
36 Davenport	2 40	2 86	.....	.....	4 46	386	15 86	3.55
37 Ritzville	2 93	3 00	.....	.....	4 59	485	15 39	3.35
38 Colville	* 2 42	* 2 79	Data for grades only.†	.....	3 55	* 314	* 13 59	* 3.82
39 Shelton	5 36	5 02	.....	.....	2 38	308	16 63	7 00
Totals						63,024		
Totals in State.....						190,129		

* Grades only. † Union High School here.

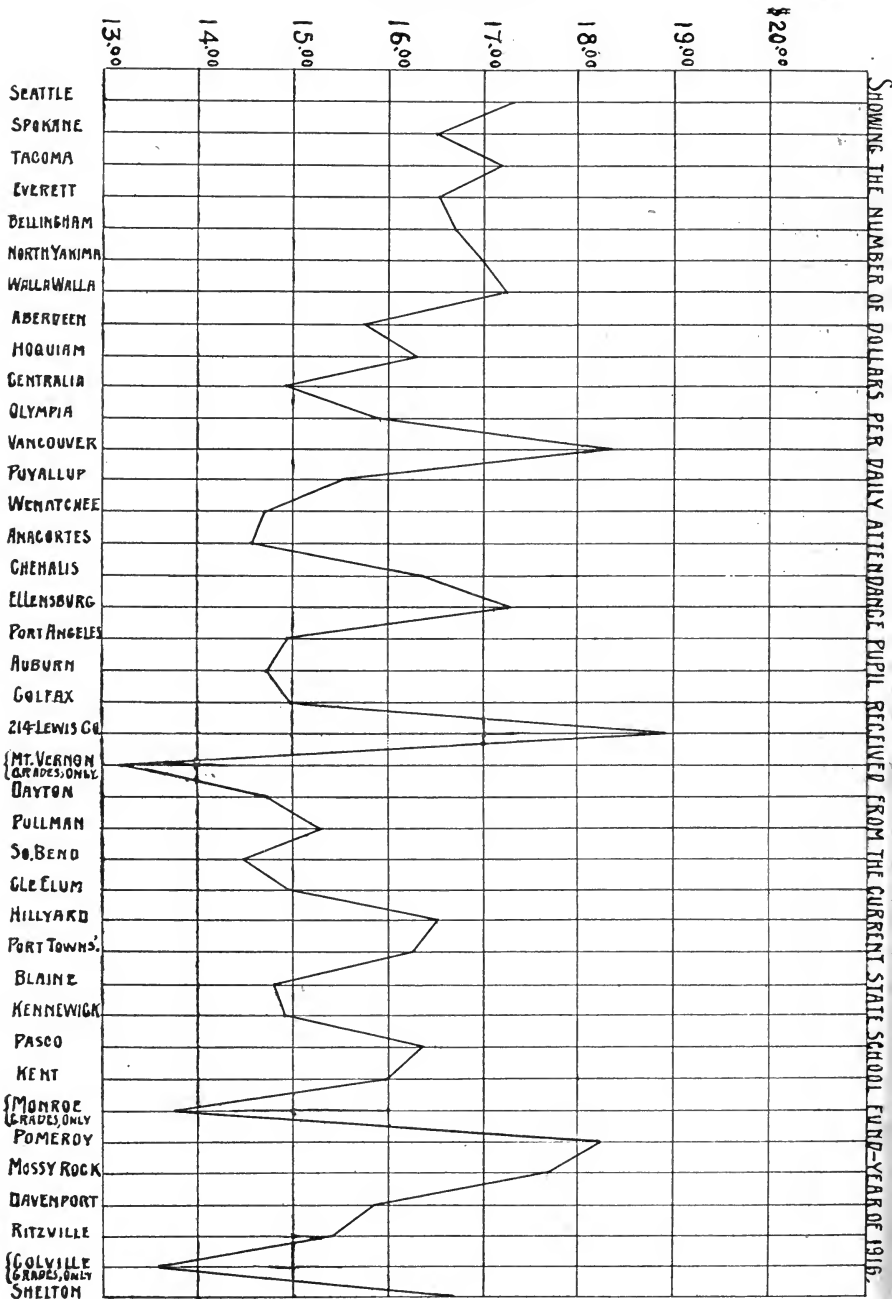
Graph No. 1.



Graph No. 2.

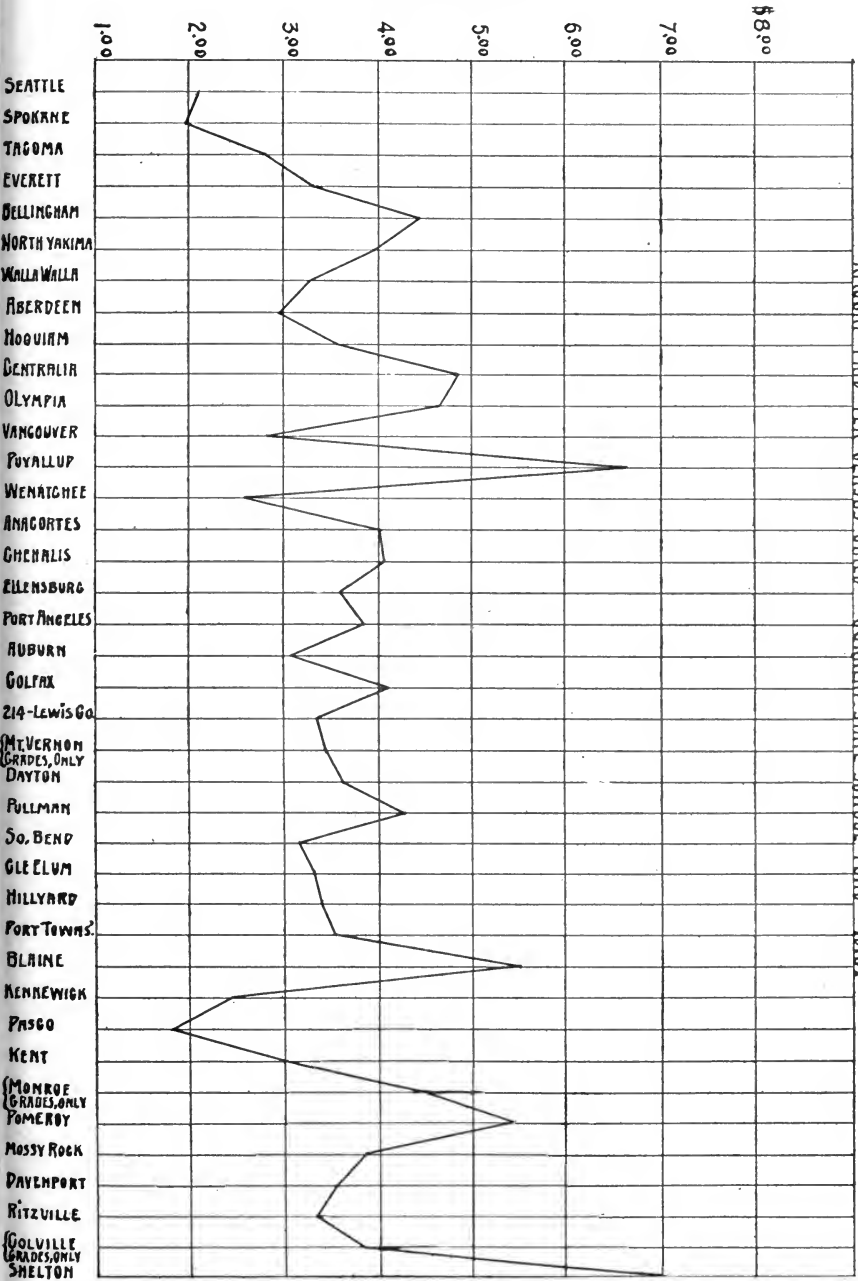


Graph No. 3.



Graph No. 4.

SHOWING THE RATIO OF THE AMOUNT RECEIVED PER ATTENDANCE PUPIL TO THE AMOUNT PAID PER CENSUS CHILD - CURRENT STATE SCHOOL FUND - 1916.



Apportionment Current State School Fund

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

		Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices					Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)		7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus		8 Per Centum of Tax Returned to the District	
		1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)	7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Tax Returned to the District			
DISTRICTS												
GRANT COUNTY—												
1	District No. 26.....	\$225,249	40	\$5,631	2.125	2.00	\$478 65	\$131 05	.27		1	
2	District No. 27.....	74,730	30	2,491	2.125	8.00	157 90	130 51	.82		2	
3	District No. 28.....	249,016	38	6,555	2.125	1.00	529 15	98 80	.18		3	
4	District No. 29.....	119,272	34	3,508	2.125	2.00	253 45	113 22	.44		4	
5	District No. 30.....	190,583	25	7,623	2.125	2.00	415 48	105 61	.25		5	
6	District No. 31.....	98,470	21	4,688	2.125	3.00	269 24	98 80	.47		6	
7	District No. 32.....	144,660	22	2,030	2.125	10.00	34 90	98 80	1.04		7	
8	District No. 33.....	138,863	20	6,943	2.125	3.00	295 08	98 80	.33		8	
9	District No. 34.....	108,339	.....	.....	2.125	12.00	230 22	.....	.48		9
10	District No. 35.....	96,185	28	3,455	2.125	4.00	204 39	98 80	.65		10	
11	District No. 36.....	71,825	7	10,189	2.125	12.00	151 56	98 80	.27		11	
OLALLAM COUNTY—												
12	District No. 38.....	81,775	73	1,121	1.698	12.00	188 90	301 38	2.16		12	
13	District No. 41.....	41,585	9	4,731	1.698	10.00	70 61	98 80	1.39		13	
14	District No. 42.....	109,735	12	9,144	1.698	4.00	186 32	98 80	.53		14	
15	District No. 43.....	60,931	32	1,886	1.698	10.00	102 49	155 31	1.51		15	
16	District No. 46.....	101,245	15	6,749	1.698	10.00	171 91	98 80	.57		16	
17	District No. 47.....	565,850	7	79,413	1.698	.....	943 90	98 80	.10		17
18	District No. 48.....	89,200	8	10,775	1.698	5.00	146 36	98 80	.66		18	
19	District No. 49.....	71,024	9	7,891	1.698	.....	120 59	98 80	.82		19
20	District No. 52.....	70,820	11	6,488	1.698	4.00	120 25	98 80	.82		20	
21	District No. 54.....	166,850	6	27,806	1.698	5.00	283 31	98 80	.34		21	
22	District No. 55.....	524,918	3	174,972	1.698	1.00	891 30	98 80	.11		22	

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices						7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Direct Tax Returned to the District
	1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)		
COLUMBIA COUNTY—								
23 District No. 11.....	230,342	28	8,222	2.320	.....	534 39	162 22	.30
24 District No. 12.....	92,040	22	4,183	2.320	9.00	213 53	104 28	.48
25 District No. 13.....	72,370	31	2,334	2.320	5.00	167 89	197 94	1.17
26 District No. 14.....	154,770	53	1,664	2.320	5.00	359 06	404 04	1.12
27 District No. 15.....	129,510	25	5,180	2.320	1.00	300 46	130 56	.43
28 District No. 17.....	180,740	23	7,853	2.320	3.00	432 63	292 34	.46
29 District No. 18.....	73,020	21	3,477	2.320	10.00	169 42	144 49	.85
30 District No. 19.....	137,879	20	6,894	2.320	5.00	319 87	106 75	.33
31 District No. 22.....	52,900	27	1,956	2.320	9.00	122 72	98 80	.80
32 District No. 23.....	258,029	12	21,562	2.320	1.00	598 62	98 80	.16
33 District No. 24.....	124,348	28	5,181	2.320	1.00	288 48	111 89	.38
34 District No. 25.....	298,327	4	74,581	2.320	1.00	692 11	98 80	.14
35 District No. 26.....	75,560	16	4,722	2.320	20.00	175 29	107 79	.61

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	\$3,086,140.00 Apportioned on Actual Attendance Basis				\$3,086,140.00 Apportioned on Present Basis				15 Gain or Loss If Present Basis of Apportionment Were Changed to Actual Attendance Basis	
	9 Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$3,086,140.00)	12 Total Days' Attendance on Present Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,086,140.00)				
DISTRICTS										
GRANT COUNTY—										
1	District No. 26.....	.09141	\$235 19	2,653	.07382	\$195 84	1	-1	-\$9 35	
2	District No. 27.....	.09141	233 73	2,642	.07382	194 76	2	-1	- 38 97	
3	District No. 28.....	.09141	146 89	2,000	.07382	147 64	3		— 75	
4	District No. 29.....	.09141	199 91	2,292	.07382	169 19	4	-1	- 30 72	
5	District No. 30.....	.09141	189 03	2,138	.07382	157 82	5	-1	- 31 21	
6	District No. 31.....	.09141	71 66	2,000	.07382	147 64	6		— 75 98	
7	District No. 32.....	.09141	135 41	2,000	.07382	147 64	7		— 12 23	
8	District No. 33.....	.09141	154 02	2,000	.07382	147 64	8	-1	- 6 33	
9	District No. 34.....	.09141	.....	.....	.07382	.....	9		.....
10	District No. 35.....	.09141	149 45	2,000	.07382	147 64	10	-1	- 1 81	
11	District No. 36.....	.09141	52 65	2,000	.07382	147 64	11		— 94 99	
CLALLAM COUNTY—										
12	District No. 38.....	.09141	536 21	6,101	.07382	450 37	12	-1	- 85 84	
13	District No. 41.....	.09141	53 84	2,000	.07382	147 64	13		— 98 81	
14	District No. 42.....	.09141	95 15	2,000	.07382	147 64	14		— 52 49	
15	District No. 43.....	.09141	279 16	3,144	.07382	232 09	15	-1	- 47 07	
16	District No. 46.....	.09141	125 87	2,000	.07382	147 64	16		— 21 77	
17	District No. 47.....	.09141	55 12	2,000	.07382	147 64	17		— 92 52	
18	District No. 48.....	.09141	130 47	2,000	.07382	147 64	18	-1	- 27 17	
19	District No. 49.....	.09141	45 83	2,000	.07382	147 64	19		— 101 81	
20	District No. 53.....	.09141	57 13	2,000	.07382	147 64	20		— 90 51	
21	District No. 54.....	.09141	97 16	2,000	.07382	147 64	21		— 50 48	
22	District No. 55.....	.09141	24 31	2,000	.07382	147 64	22		— 123 33	

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	\$3,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis			15 Gain or Loss If Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9 Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$8,036,140.00)	12 Total Days' Attendance on Present Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$8,036,140.00)		
DISTRICTS								
COLUMBIA COUNTY—								
23	District No. 11	.09141	291 41	8,284	.07382	242 42	-1 48 99	
24	District No. 12	.09141	187 39	2,111	.07382	155 83	-1 31 56	
25	District No. 13	.09141	855 85	4,007	.07382	295 79	-1 60 06	
26	District No. 14	.09141	706 50	8,179	.07382	603 77	-1 102 73	
27	District No. 15	.09141	234 74	2,643	.07382	195 10	-1 39 64	
28	District No. 16	.09141	186 11	4,096	.07382	302 86	-1 16 25	
29	District No. 17	.09141	249 09	2,925	.07382	215 92	-1 33 17	
30	District No. 18	.09141	191 59	2,161	.07382	159 52	-1 32 07	
31	District No. 19	.09141	148 26	2,000	.07382	147 64	-1 62 31	
32	District No. 20	.09141	98 80	2,000	.07382	147 64	-1 50 84	
33	District No. 21	.09141	200 18	2,265	.07382	167 20	-1 32 98	
34	District No. 22	.09141	8 76	2,000	.07382	147 64	-1 138 88	
35	District No. 23	.09141	186 65	2,182	.07382	161 07	-1 25 58	

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Concluded.

	16	17	18	19	20	21
	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Actual Attendance Basis	Paid to the Current State School Child as a Direct Tax (\$2,002,555)	Number of Pupils in Daily Attendance for School Year of 1914-15	Received from Total Current State School Fund Per Daily Attendance Pupil, Present Basis	Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
DISTRICTS						
GRANT COUNTY—						
1	\$0 40	\$0 49	\$11 95	16	\$12 24	1.02
2	1 23	1 48	5 26	17	11 45	2.17
3	27	27	13 92	14	10 54	.75
4	66	78	7 45	21	8 05	1.08
5	37	45	16 62	14	11 27	.87
6	70	84	9 96	6	24 60	2.46
7	1 55	1 42	4 31	13	11 35	2.63
8	50	52	14 75	11	13 42	.90
9						
10	72	73	7 30	14	10 54	1.44
11	97	84	21 65	4	36 91	1.70
CLALLAM COUNTY—						
12	3 24	3 86	1 90	47	9 58	5.04
13	2 09	76	7 84	4	36 91	4.71
14	79	51	15 53	6	24 60	1.53
15	2 26	2 72	3 20	18	12 89	4.02
16	85	73	11 46	8	18 45	1.60
17	15	05	194 84	4	36 91	.27
18	1 00	82	18 30	8	18 45	1.00
19	1 22	38	13 40	4	18 45	2.75
20	1 22	47	10 93	4	36 91	3.87
21	52	34	47 22	6	24 60	.52
22	16	02	297 10	2	73 82	.24

APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	16	17	18	19	20	21
	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Actual Attendance Basis	Paid to the Current State School Child as a Direct Tax (\$2,062,565)	Number of Pupils in Average Daily Attendance for School Year of 1914-15	Received from Total Current State School Fund Per Daily Attendance Pupil, Present Basis	Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
DISTRICTS						
COLUMBIA COUNTY—						
23	District No. 11.....	44	54	19	12 76	.66
24	District No. 12.....	72	87	12	12 98	1.33
25	District No. 13.....	1 75	2 11	22	13 44	2.48
26	District No. 14.....	1 68	1 96	27	22 86	5.79
27	District No. 15.....	64	78	15	13 00	1.06
28	District No. 17.....	69	43	14	11 59	1.14
29	District No. 18.....	1 27	1 47	20	21 59	1.33
30	District No. 19.....	49	59	13	12 27	.76
31	District No. 20.....	1 20	1 20	10	14 76	3.25
32	District No. 22.....	24	1 16	6	24 60	.49
33	District No. 23.....	57	69	15	11 14	1.08
34	District No. 24.....	21	01	15	263 64	1.52
35	District No. 25.....	91	1 06	14	11 50	1.05
	District No. 26.....					
	District No. 27.....					
	District No. 28.....					
	District No. 29.....					
	District No. 30.....					
	District No. 31.....					
	District No. 32.....					
	District No. 33.....					
	District No. 34.....					
	District No. 35.....					

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