

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 53rd LEGISLATURE - REGULAR SESSION

SELECT COMMITTEE ON SCHOOL FUNDING

Call to Order: By **CHAIRMAN JOHN COBB** on January 19, 1993, at p.m.

ROLL CALL

Members Present:

Rep. John Cobb, Chairman (R)
Rep. Ray Peck, Vice Chairman (D)
Rep. Bill Boharski (R)
Rep. Russell Fagg (R)
Rep. Mike Kadas (D)
Rep. Angela Russell (D)
Rep. Dick Simpkins (R)
Rep. Dave Wanzenried (D)

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council
Eddy McClure, Legislative Council
Dori Nielson, Office of Public Instruction
Evy Hendrickson, Committee Secretary

Please Note: These are summary minutes; testimony and discussion are paraphrased and condensed. Dr. Gilchrist's testimony and the ensuing discussion are verbatim.

Committee Business Summary:

Hearing: None
Executive Action: None

CHAIRMAN COBB announced that the meeting would include a discussion of **REP. WANZENRIED's** bill, **SEN. TOWE's** bill, the Governor's office proposal, and the Office of Public Instruction proposal. He said that **Dr. Jack Gilchrist** would address exhibits from the school funding lawsuit later in the meeting.

REP. DAVE WANZENRIED, House District 7, Kalispell, discussed LC 337, a draft of a bill to limit the amount of state funding school districts can use for administration and to eliminate the use of public money at the state and local levels for extracurricular activities. He emphasized that the bill remains in the drafting stages at this time.

REP. BOHARSKI said that he has been wrestling with whether extracurricular funding should be in or out for state funding purposes. People have suggested that another lawsuit could be

originated because extracurricular activities are not equalized, even though it is a part of education. REP. WANZENRIED replied that he had been getting correspondence both ways on that issue, on both administration and extracurricular activities. Many districts don't use public funds for extracurricular activities right now.

REP. BOHARSKI and REP. SIMPKINS both supported the bill's concept but expressed concern that deleting public funding of extracurricular activities could again raise the question of equal educational opportunity and could create another lawsuit.

Nancy Keenan, Superintendent of Public Instruction, presented an overview of legislation being submitted by OPI. It includes one equalization bill which is still being drafted and a special education funding measure.

Superintendent Keenan asked Dori Nielson of her staff to discuss the K-12 unification bill (SB 307). Ms. Nielson said the bill requires districts to either become K-12 districts, if eligible, or to form a joint board for planning. This will allow flexibility and efficiency for districts in planning transportation together and establishing joint reporting vehicles, perhaps even fiscal reporting and requesting special education and Chapter 1 and 2 funds in a combined fashion.

Superintendent Keenan cautioned that establishing a joint board could be controversial in some districts. She said the bill does not mandate consolidation and stressed that this bill is an attempt at efficiencies rather than forced consolidation. She contends there is no evidence that consolidation for the sake of consolidation will save an enormous amount of money.

Ms. Keenan said she feels that the legislature has three alternatives for capital outlay equalization: (1) the OPI equalization bill being drafted, (2) Sen. Blaylock's SB 32, costing \$6.5 million or (3) a special session when bond ratings are in trouble.

REP. KADAS suggested a fourth alternative: to use Sen. Blaylock's bill but make it prospective so it only applies to newly voted bonds and limiting state costs to \$.5 million to \$1 million per year.

Superintendent Keenan said that two other major issues are the LGST (local government severance tax) bill which will affect revenue greatly over the next several years and the telecommunications bill which is a joint effort of the Governor, the University System and OPI.

Ms. Keenan asked that, no matter what is done with school funding, legislators should consider a delayed effective date. The legislature could finish in March or April with major changes must be implemented by July 1. This could be confusing for her

staff and a disaster for school districts.

Tape 1, Side 2

SEN. TOM TOWE, Senate District 46, Billings, presented an overview of SB 302. **EXHIBIT 1** This bill would create an interim legislative committee on school issues and accreditation standards relating to administrative costs to determine whether they genuinely improve the quality of education; require a separate account for extracurricular and athletic activities based on a statewide average of expenditures, allowing that those higher costs could be funded by a voted levy; and encourage consolidation of small districts.

REP. SIMPKINS asked whether **Sen. Towe's** bill, by not funding extracurricular activities from the foundation program, is indicating that extracurricular activities are not part of a basic education. **Sen. Towe**, while he agreed that the State could be making that point in this bill, but he is not dealing with that issue.

Rick Hill, representing Governor Racicot's office, said the Governor's proposal includes several revenue elements and several cost-saving elements: continuing the allocation of timber proceeds to the school equalization account as first begun in the 1992 June Special Session (\$4 million per year); tightening the criteria for Coal Board grants (\$5 million biennium); PILT (Payments in Lieu of Taxes) proposal of the Legislative Auditor (\$3.4 million per year); continuing the current distribution foundation program payment schedule for FY 93; a 5% reduction in the foundation schedules accompanied by guaranteed tax base aid for the voted levy for an equivalent amount (\$28 million net biennium).

REP. KADAS asked whether the Governor's proposal would continue the 104% cap and then apply guaranteed tax base (GTB) to the reduction of the schedules above the permissive, to which **Mr. Hill** responded affirmatively. **Mr. Hill** said this should have a fairly neutral effect on equalization, depending to what extent districts vote back in the reductions. The Board of Public Education will be asked to provide some relief on the administrative costs resulting from the accreditation standards.

Mr. Hill said the Governor's office is also looking at a proposal with some legislators for county school districts. **Pat Melby**, attorney for plaintiff school districts, asked what that concept entailed. **REP. PECK** said that this concept, which is just in the discussion stage, would require all districts, instead of setting levies on district taxable valuations, to come through a superior agency -- a super board of trustees, the county commissioners or both -- with special levy proposals for approval before they could go on a county-wide ballot. All special levies would be based on county-wide taxable valuation rather than individual district valuations.

REP. BOHARSKI noted for the committee's information that he has a bill which will correct HB 62 of the July 1002 Special Session, basically using the language contained in a letter from the U.S. Department of Education on the use of PL 874 money.

The committee recessed and reconvened at 5:15 p.m.

(The following discussion is verbatim.)

CHAIRMAN COBB introduced Dr. Jack Gilchrist, a professor at Montana State University and a statistician on both the original and current school funding lawsuits.

Dr. Gilchrist: I wondered whether coming out of court to here I was jumping out of the frying pan into the fire or whether I was going from the fire back to the frying pan. But you look a lot friendlier than court. I have been waiting all day to testify, and they got so windy that I didn't get up; so I'm up first thing in the morning.

But I understand my task today in part ... another quick comment. I guess I have to say to you at the onset that I don't envy your task. I appreciate how difficult it is. To spend several years now and a couple of lawsuits and doing some other things, studying this stuff, and secondly, it's hard to even think about it and think about what you might do with it without quite frankly imposing value judgments which in your terms are political considerations. I will just say that I don't envy your task. It's a very difficult one and I'm glad I'm playing the role I am and that you're playing your role.

I assume that what I was to do today in part is, you have copies of plaintiff's exhibits EXHIBIT 2 that I testified to about a week or so ago now, and time is running together on me. And so my task is in part to explain these to you, is that correct?

CHAIRMAN COBB: Yes.

Dr. Gilchrist: I will say up front, I only have about 45 minutes? That's correct?

REP. PECK: Yes, we'll ... well, whatever time you say. Because we were just estimating.

Dr. Gilchrist: You don't want to tell me that. You could be here until 10:00 tonight.

REP. PECK: Oh well, okay, we'll hold to 45 minutes.

Dr. Gilchrist: Some of these are more important than others. And I'll try to be thorough but go quickly over those that I think have less relevance to what you need to be doing. I will have to say that there are some toward the end that I'd love to

show you; I'd love to show you today because they're sort of the frosting on the cake. But, unfortunately, they aren't introduced yet, and I don't feel it appropriate that I discuss them until I've testified to them. I don't want to give any secrets away.

Let's begin just quickly by P-17. It's just a statement of definitions. I have worked with the elementary and the secondary, both budget files and what are called the trustee files, the trustees verifying the expenditures and also the revenues which have been somewhat audited. They'll come at the end of the school year, as opposed to the budgets which are done ahead of time. And the categories that you see there for both the elementary and secondary districts, these basically flow from the foundation schedules as they are currently defined. And so that those breaks that are in the code, over the couple of minor exceptions, they're also the categories that were used in 1986 in the first lawsuit that involved the schools and subsequent publications by Office of Public Instruction and also by others have used those same basic definitions.

All the tables that you see here, unless otherwise specified are for 1990-91. You might ask, well why so far back in time? The expenditure data, the most current version that I can get my hands on for purposes of the trial, was the 1990-91 year. The 1992 data is just about ready to pop out. I have done some things with the 1992 budget data, but most of this in terms of examining state experience in spending, etc.; those will all be done with respect to the 1990-91 year. There are some earlier tables as well, but ...

The other critical part, of course, about this is that 1990-91 represents the first year of the whole use of HB 28. And so that's the first year the schools could effectively manage with that. All data I've obtained from the Office of Public Instruction and any of the 1992 data you see in here is in fact from the budget file and not the trustee data.

The variable names on the left there down, these are simply acronyms that I have in my data base system to reference these. I formed for the purpose of court some special definitions: Above General Fund Mill, and these are the millages that are in the categoricals outside of the general fund. ANB, the average number belonging, is the pupil count that drives the foundation system, drives the guaranteed tax base aid, and that's why it's used here. County, of course, is county. The thing called GFEANBSP is my spending variable which I have used to examine the question of funding disparities, and it is the actual audit expenditures for 1991 with allowable cost for special ed removed, and then simply divided by the average number belonging. So it is an expenditure per pupil definition, if you will. And GFMILL; this is a variable I formed which is, includes all of the mandatory mills, the base mills, that go with each of the districts -- the 40 mills, the general fund permissive and the general fund budget.

Finally, TAXVALANB ...

CHAIRMAN COBB: Rep. Boharski?

REP. BOHARSKI: Mr. Chairman, could I ask a clarification on something?

Dr. Gilchrist: Sure.

REP. BOHARSKI: On your average general fund mill, your AGFMILL...

Dr. Gilchrist: Okay, that's not an average; that's the above general fund, outside the general fund.

REP. BOHARSKI: You say it's the number of mills levied by a school district for non-general fund expenditures: debt service, transportation, retirement. Isn't the retirement account ...

Dr. Gilchrist: Correct. What I've done there ... If you were to allocate the county's portion out to the school districts so that you could see what the real impact for a voter or taxpayer in that district was, then I've portioned out the county mills that go to the districts. And from the retirement standpoint, all of the elementary districts in a single county have the same value; all high school districts have the same value if they're in a single county. So it's just a way of looking at it so you can see the total millage burden for somebody in that county.

REP. BOHARSKI: Did you portion that on an ANB basis or something?

Dr. Gilchrist: Basically, yes. I used some instructions from... I went back to the Office of Public Instruction to do that. The same thing is done also with the transportation. Debt service, of course, is local to a district.

Finally, that last figure: TAXVALANB is simply a computation of what you know as taxable valuation divided by pupil. It's the taxable valuation per student. I will note something here about that. It's difficult to compare that across time pre-HB 28 and post-HB 28 because of the removal of the flat tax from the taxable valuation base. So that if you look at certain kinds of averages of wealth where your indicator of wealth was taxable valuation and you trace that through from, say, from 1989 to 1990 to 1991, what you'll see, and what you see here especially for high spending districts as a group; is what you'd see is the taxable valuation would all of a sudden drop a little bit because the average seems to have gone down. Well, relative to the meaning of taxable valuation, I guess it has gone down. And then those districts were able to substitute GTB dollars for the flat tax back in.

REP. BOHARSKI: Did you include LGST, local government severance

tax dollars?

Dr. Gilchrist: Not in the taxable valuation. That's just taxable valuation. The local government severance tax dollars, flat tax dollars and other dollars raised outside of the taxable valuation or outside of property, if you will, get, of course, included in various parts of the system, but they are not in my variable.

REP. KADAS: So that this particular variable really understates the wealth of a district?

Dr. Gilchrist: ... than it did in 1989.

REP. KADAS: Do you believe ... Is this ...

Dr. Gilchrist: It's a measure of property wealth, and it has importance here for the case because it provides some standardization from the last case.

REP. KADAS: So you believe it is a reasonable way of indicating district wealth?

Dr. Gilchrist: Certainly an important ... it's certainly probably the most important component, but you're not going to be able to establish total district wealth by looking simply at that factor. I mean, there are some very clear examples of that if I might just use one for a moment. And this is not ... I'm not trying to impugn anything here. But if you look at Baker, for instance; I knew there was somebody from Baker.

But Baker's a relatively high spender. Baker does that without levying a single permissive mill and without a single voted mill. How does Baker do that? Well, Baker is fortunate enough to have lots of revenue from the local flat tax and from the local government severance tax.

REP. BOHARSKI: What are you calling a flat tax?

Dr. Gilchrist: Flat tax is what I'm calling the revenue on the new production, the oil and gas production which is in the, there's a particular definition within the trustee schedule codes, and I can give that to you. It's fund source 1124. As opposed to the old production which is basically local government severance tax dollars.

So all I'm saying is that for a lot of purposes the taxable valuation per ANB is important. There are certain situations, though, where you couldn't understand what was going on unless you knew the role of other kinds of revenue outside of the property revenue, and they can be critical.

P-18, a very simple statement of the number of elementary and secondary districts as of 1991 and the proportion of students

that are in both of those group of districts. Now, I've defined here 527 operating districts. This does not include the Yellowstone Boys' Center. It's operating districts with some ANB, with some average number belonging within that year. In 1992, for instance, that drops about 26. In 1985-86 that was approximately 545 districts.

P-19A is simply a list of all of the elementary districts that basically I worked with here and data values for those districts relative to the definitions that I provided on page 13. So it's simply a list of data values directly from the data base for that group of districts. And then there's one called, and that is the high school, I guess that's P-19B.

P-20, and I'll make a parenthetical statement here, a note, if you will. For your purposes, quite frankly, the plaintiff, non-plaintiff drafts are not terribly important. They served a role here relative to the trial that is currently taking place to address the issue of standards. That is, did plaintiffs have standing to bring them, to in fact bring the case? If you want to understand why there might be disparities in the Montana school system with respect to finances, it's not going to do you much good to look at plaintiff/non-plaintiff, because you're not going to understand. If you'll let me skip by these, you can look at these later if you'd like. I would note only that, as we move through them, there's a list of plaintiffs by the way on P-20C in case you'd like to know who is a plaintiff district. I think one plaintiff has actually dropped so that list is ... they probably dropped because they couldn't afford to stay in the suit. But who knows?

I will just note quickly that in 21, plaintiff's, looking at the permissive millage, plaintiffs indeed, as a group, relative to non-plaintiffs, had to levy about nine more mills than did non-plaintiffs, in just the permissive category. Now this table doesn't tell you why, and it's not intended to. Most of the reason has to do with size, plaintiffs versus non-plaintiffs. But even if you control for size; that is, if you control for the size categories on the foundation schedule, what one will find is that plaintiffs still have to levy more within the permissive area than non-plaintiffs do. Indeed, one would also find that plaintiffs don't spend as much per student as non-plaintiffs do. One also finds plaintiffs aren't as wealthy as non-plaintiffs.

But the only function these play here, of course, or played in court, is a question of standard. So let's skip by those for a moment and get to the heart of the matter. Let's go over to 24A. This is always very interesting to people.

Tape 2, side 1.

... (talking about districts with less than 9 students)
12.36% of the districts in the state and they represent only about .28 percent of the students in the state. As you go up to

the top there, you see that there are 70 districts that are in the over-300 category, and they represent about 19% of the districts but they contain approximately 78% of the students. The same picture for secondary, again it's just a simple description of the number of districts and the number of students from low to high in terms of size.

P-25A. This, along with maybe one other table or one other exhibit, probably the two most important exhibits in the case. This table comes closest to laying out not why the problem exists but helps to define what is the problem. Starting on the left with district size, what we've done for each district size category is compute a way, or compute a measure, a basic measure of equity in terms of spending. Now, there are a variety of ways to measure equity; this is a particular way that has precedence because this is what the court focused on and this is what the Supreme Court focused on relative to the last suit.

And I could get into a long discussion about the methodological properties of doing it this way versus some other way, but I won't do that today. But this particular way is important because it's the way the court has, in fact, looked at. Again, I have seen between 1986 and now a series of internal reports put together by a variety of state offices using this kind of concept. And so it's just not one that we chose and in fact nobody else uses it. And, it's also one of the nationally recognized ways of in fact examining this question.

Before I go, before we define the disparity ratio column and the difference of spending column, let's go over to the number of students column first. That just simply tells you that for each of those size groupings, this is the same value that we saw on a previous table; it simply tells you how many students are in the districts that are in those size categories. Now we get to the heart of the matter.

We need to define what I mean here by the 5th and the 95th percentile. Consider the following. Take any size grouping, let's take 101-300, for instance. Suppose I took the districts in this size category and I ranked them according to spending from low to high with the lowest one here and the next lowest one here and etc. up to the highest. Now what we've done here then is start with the lowest district and ask how many students are present. And if the number of students in that category, that is the proportion that are in this first district, you say 2%, then we'll leave that district and move up to the next one and add those students to the ones down here until we get to the point at which we are at a district value for spending that encompasses, that 5% of the students are at the bottom up to this point. And bingo, when you hit that, we go over and see what the spending is; that's the meaning of the 5th percentile. So it's based on a per pupil weighted basis meaning not, I do not order districts here and ask where 5% of the districts are; but where are 5% of the students located? And by the same token, go on up here until

we keep adding up the students until we're close to the top and we find that the district, that if you had all the students from the bottom up to here, 95% of the students are contained, or 5% are above it, that's called the 95th percentile. And then we go over to the expended list. Well, the ratio that you see in column 2 is nothing more than the value of the 95th percentile spending divided by the value of the 5th percentile spending.

And a couple more things about the 5th and the 95th. From a purely methodological standpoint, the reason the 5th and the 95th is chosen -- I'm not saying this is necessarily correct, especially in the bottom here, but this is the rationale -- the reason it's chosen is that from a purely statistical standpoint, you'd expect that for any district array here from low to high that you might make, that well maybe some of the very top are unusual, they're very high spenders for atypical reasons compared to the rest of the group. Or potentially, that might even be true of the bottom, although there are some philosophical difficulties there. But what defining the 5th and 95th does is move the extremes of the top spenders and the bottom spenders from this comparison.

REP. BOHARSKI: Thus taking most of the time the very high values and the very high values away.

Dr. Gilchrist: Yes.

REP. BOHARSKI: Mr. Chairman. I think you might have said this different. Are you saying that you took the number of students until you got to 5%?

Dr. Gilchrist: Exactly.

REP. BOHARSKI: It had nothing to do with spending?

Dr. Gilchrist: No, no, no. Yes, it does. They are first ordered by spending, so I'm running from the bottom spender to the top. But now I simply ignore the spending and go over and start up until I find 5% of the students and then I go over and see what the spending was. And then I come up until 95% of the students are here to here, 5% are above, and I go over and see what the spending is. I don't let the spending first determine where I'm making my marks; I let the number of students determine that. And so then I pick the spending wherever it happens to fall in terms of where the district has, in fact, been chosen.

REP. KADAS: Did the original suit do that on the basis of ANB?

Dr. Gilchrist: It did it on the basis of ANB; you always do it on a per pupil weighted list.

So let's go over then to the second column and these are the disparity ratios. This is probably the most important value of this whole set. Let's first look at the over-300 category and

what is the theme? It says the ratio's 1.41. What does the 1.41 mean? It means that the district at the 95th percentile was spending 1.41 times as much as the district at the 5th percentile; and to see what particular values are involved to get that 1.41, all you have to do is go over to the right and it's \$3806.35 divided by \$2705.12.

For reasons I'll explain here in a minute, I think it's very important that, not only do you compute the ratio, but also that you ask the question: What's the dollar difference implied by that ratio? And it turns out here that the difference here between the 95th and the 5th percent district for this larger size grouping is \$1101.23.

Now, whether, of course, we ought to be looking at 95th-5th, 90th-10th, 75-25th, that's a value judgment. This is a nationally recognized way to do it; this is the way it was done in the first suit. But the implicit value judgment is, that I will allow the top 5% and the bottom 5% to be atypical.

One might ask the question: Why do you throw out the bottom? Aren't we more concerned about the top and that maybe not everybody's able to get up here or something versus the bottom? And if you thought about that for awhile, you might make the decision, "Hey, you're being too conservative here; maybe you really ought to be comparing the 95th to the bottom, not 95th to the 5th. But because of national practice and because it has certain nice statistical properties -- it throws out the extremes on both ends -- we tend to use the 95th to the 5th.

Now, why do I think the difference has to be there? Well, let me give you a hypothetical example. Suppose the district was spending \$5 per student -- wouldn't that be nice. And another district is spending \$2.50 per student. What would the disparity ratio be? If they were my 95th and 5th, it would be \$5 divided by \$2.50; it would be 2 to 1 which is even larger than my 1.41 here, isn't it. But what's the difference between what the districts are spending? It's \$2.50, and that's trivial. But as you go to any educational expert or even bring in some superintendents, which I'm sure you've probably heard from, and they wouldn't argue a bit about \$2.50. But they might argue about \$1,101.

Now, suppose that my district at the 95th was spending \$50,000 a student, and we don't have any of those. And the district at the 25th was spending \$25,000; I've still got a ratio of 2 to 1. But yet there's a \$25,000 difference there. So if I don't make a conscious effort to examine the difference that's implied by my ratio, I could easily have what looked to be similar ratios from situation to situation which doesn't tell me the situations are comparable because the scales we originally had have changed a lot and that's why I attached the difference right next to the ratio so that you can see the dollar implications of each of these disparity ratios. Because

obviously you have built into the foundation schedule that smaller districts receive more dollars per student than larger districts. So if I'm comparing groupings of smaller students, I'm talking about higher values on the scale at dollars than if I'm comparing larger districts. And a ratio of 2 to 1 in one of those versus the other is likely to mean different things in terms of that dollar difference.

Okay. So what this says then is that, beginning with less than or equal to nine -- and this is a difficult category -- it says the disparity ratio is 2.64 between the 95th and the 5th; thus, there's a \$4,476 difference between what the 95th is spending and what the 5th is spending.

In the 10 to 17 size category, the ratio is 2.65, but, and it looks very similar to the ratio in less than or equal to nine. But note, the dollar difference is only \$3,201; I say "only" there in the parenthetical sense. It's \$1200 less than the previous one, but the ratio is approximately the same. Thus, you've got to pay attention to the dollar figures.

In fact, if we go down those differences, there isn't a one less than a thousand; and, in fact, there's only one that's less than \$2,000 per student from the 95th to the 5th. Now in a nutshell, without knowing why yet, in a nutshell, if you want to know, are we in an inequitable situation, you give substantive meaning to those dollar differences per student. And what could you do with \$100 difference per student in terms of programs in the school system or \$200 or \$300 or \$400? You're talking here at the minimum, even in the best situation, \$1,000 difference. Now, I'll make some corrections to these maybe at a later date, those exhibits that are not in yet.

But let's go to the second one. Again 1991. All the columns mean the same thing; we're just now dealing with the size groupings of the secondary districts. For those school districts, and that should be less than or equal to 24, instead of just less than; it's just mislabeled. The disparity ratio is 1.50, which looks relatively low compared to the others. But it represents a \$4,225.56 difference. Now, that's actually not as bad, not nearly as bad, as the \$4,000 difference of 201 to 300 category because there's some other considerations. It's a very volatile group down there in less than 24.

But let's go to the second category, 25-40. The ratio is 1.98 meaning the 95th percentile is spending almost twice as much as the 5th percentile. The difference in spending is \$6,948.21. By the way, I have to hypothetically add here, you might say, "Well, did you take into account special ed differences to these districts?" The answer is, I have removed allowable costs of special ed here from both the spending at the 95th and the spending at the 5th. So it's not, at least the allowable cost of special ed., that's causing these differences. They can't by definition.

41-100, \$5,172.11, a ratio of 2.08. Again these are per student figures. Now 101-200, \$3,497.29 difference between the 95th and the 5th; 201-300, \$4,492.72; 301-600, \$2,825.07. And the over 600 category, which has from sort of a national standard a very acceptable disparity ratio -- 1.22, still has a \$740 difference per student between the 95th percentile district and the 5th. So again, only one under \$1000; the next lowest one is \$2,825. This is why the plaintiffs are back to court. Basically, these disparity ratios.

I haven't talked about why they exist yet, and that's important. That's very important; that's the next most important question obviously. But this is your probably single best indicator of: is the system out of whack.

REP. KADAS: So the plaintiff's problem is the disparity ratios, not necessarily the difference in spending per student?

Dr. Gilchrist: No, and I would say the plaintiff's problem is the difference in spending per student, not the disparity ratio.

It's the fact that these disparity ratios translate into thousand dollar differences or two thousand dollar differences that makes a real educational difference. It's not the fact that the ratio happens to be large or small. But as an indicator, so that I might compare this over time, and my next set of tables do, is we'll do a comparison of what's happened to these ratios generally from 1986 to 1989, 1991 and using budget data from 1992. And they tell an important story.

REP. KADAS: Well, if you were going to hold us accountable to a particular standard, which would it be?

Dr. Gilchrist: Good question. If you wanted a crude indicator, I'd start with the ratios; but then I'd want to see what kind of differences were indeed implied. I'm serious.

REP. WANZENRIED: If you take that first category and make it conform to the federal test, you're still talking about \$3500 difference in spending per student.

Dr. Gilchrist:.. Yes. You're going to have to judge that difference according to what kinds of equity you'd like to see.

REP. KADAS: No, we're going to have to judge that difference according to what kind of equity you want to see.

REP. KADAS: And I'm looking for some kind of goal to at least point ourselves in the direction here.

Dr. Gilchrist: Well, that's a value judgment; and if I had to make it personally, then I'd pick something around, probably somewhere between 1.25 and 1.50. If I were forced to pick a ratio. But until you understand what your system will do to you

by its structure, because it's what's possible, you won't know the meaning of that. As an example ...

REP SIMPKINS: I just want to say, isn't this very similar to the Loble decision?

Dr. Gilchrist: Well, sure. That's exactly why I'm using it.

REP. SIMPKINS: That's what I'm saying; you haven't deviated from the Loble decision?

Dr. Gilchrist: In fact, that's one of the most important reasons for using it, because the court's already taken it as a standard to use. Certainly. I'm saying that if I can step outside of that context completely, you'd still have to make some decisions about how the differences -- not only what they are, but how they relate to what school districts can do with those and then how they relate logically to the structure of your school finance system.

REP. COBB: So if we just did between ... we got down to 1.5 ratios or something, we could still get sued because of the disparity of the dollars.

Dr. Gilchrist: That's a possibility.

REP. COBB: So if we fix that, you might sue us again, I guess.

Dr. Gilchrist: I'm not an attorney. All I'm ... in fact, on the other hand, if they looked at the school system and said, "Yeah, this is producing ratios like this, but there are some very nice properties about it, and we think the variations are in fact legitimate; then that would ... And in fact, if you could show that all the variations were in fact legitimate, which you can't do here by the way; but if you could, then the ratio probably wouldn't be all that important. But you'd have to show the differences are justified.

REP. SIMPKINS: That's the same as saying "educationally relevant factors"?

Dr. Gilchrist: Yes. Exactly.

And what I'm telling you is that, given the data we've got to work with, etc., we can show that these differences are due to educationally relevant factors. And here it is, 5 to 6.

REP. PECK: Haven't you ruled out consideration of educationally relevant factors when you, when the court throws out the objective test data? How else do you measure subjectively?

Dr. Gilchrist: Well, if you can show me that it doesn't make any difference that I spend \$2,000 and \$4,000 in terms of the opportunities for my children, then I'll buy that. But I've seen

that.

REP. PECK: How would you demonstrate that?

Dr. Gilchrist: You mean, how would I demonstrate whether it does or doesn't?

REP. PECK: Educationally demonstrate, not statistically demonstrate.

Dr. Gilchrist: Come to the next trial. It starts February 22nd. That issue probably will be taken up.

REP. PECK: I know, but I'm asking you as, you know, the significant witness here, how you see that can be demonstrated.

Dr. Gilchrist: I'd have to use (?) some rather interesting pieces of research to in fact accomplish that. ... I ought to address that.

Pat Melby: If I can, Mr. Chairman, I really think that's more a legal question than it is a question of Dr. Gilchrist about these exhibits. I think what you're asking is why did the court throw out the output test.

REP. PECK: Well, you see Pat, I would disagree with that because I think a lawyer's a damn poor judge of what is an educationally significant matter. And a judge is a lawyer.

But the definition of what is an educationally relevant factor is a legal definition that the courts use to determine whether or not it justifies a difference in per pupil spending, is what I'm saying.

REP. PECK: Yeah, if you set up your own definition, you can arrive at anything. And test scores are not educationally relevant factors for testing that difference.

REP. COBB: In other words, the defendant has to show, the burden's on him to show relevant educational factors; and you can say that isn't one, but you're not going to say what necessarily is. But the defendant has to show something.

I can tell you all kinds of educationally relevant factors -- special education is educationally relevant but it's not in here.

REP. KADAS: I think we have Dr. Gilchrist here for this, and we can argue about what's in front of the Supreme Court right now endlessly, and I just don't want to waste his time or mine with it. He's only got four more minutes.

CHAIRMAN COBB: Go ahead, Dr. Gilchrist.

Dr. Gilchrist: Let me draw your attention. Let's go by 26A to

28 and over to 29 because everything that's in those previous exhibits is better illustrated here in the graphics. Start with 29A. What this is, is this is looking at those disparity ratios, 95th to 5th, but it's looking at them for the way they were presented in the court in 1986, figures for 1989 from the expenditure data, same definition here. We've removed the allowable cost of special ed. first; 1990-91 and then the 1991-92 are the budget figures because we don't have the expenditure figures yet for that year.

In 1986, and I've left out the smallest groupings, in 1986 the ANB grouping from 10-17 the ratio is 2.5; it increased to 3.12; notice the difference also increased, dropped to 2.65 in 1990-91. So if you wanted to sort of have a quick assessment, compared to what was there before, what did HB 28 do for us in the sense of the disparity ratio? It didn't do a lot to this particular grouping. In fact, it sort of became worse from 1986 to 1991 and has improved again in 1992.

Well, let's look at a little larger grouping, 18-40. Here is the pattern of things that we would have liked to have seen from HB 28. I mean, HB 28 in many respects produced a system that's much better than what was there in 1986. There's no question about that. The question here is, where do we need to go?

But starting out with 3.7 in 1986, it dropped to 2.30 and dropped down to 2.07 in 1991. We're seeing some of the effects, some of the positive effects of HB 28 there. And this shoots back up again in 1992. Again, 1992 was budget figures. ANB grouping 41-100: plaintiff's exhibit 29C, I believe, yes. 1986 it was 3.1; dropped to 2.72; but unfortunately went up to 2.82 and stayed there in 1992. Not the consistent kind of decline that we saw in the last grouping.

In 101-300, 1986 began 2.7, dropped to 2.35, improved again to 2.26 and has improved again in 1992 with 1.85. This gives you a feeling of what's happening across time. In the over 300 category, which by anybody's definition is the best category, that is, the one most equitable of the Montana system, it was 1.8 in 1986, it dropped to 1.65; dropped again to 1.41 and now has risen slightly to 1.45. Again, that's the kind of general decline that one would hope from HB 28.

If we look at the changes in secondary spending disparity ratios across time, beginning with ANB 25-40, plaintiff's exhibit 29F, 3.0, 2.39, 1.98; it doesn't end up terribly good but look at the improvement. And then back out to 2.05. Notice that 1.98 as we've seen earlier, still in fact represents about a \$7,000 difference in spending per student. ANB grouping 41-100: 2.9, 2.39, 2.08, gradual improvement; and starting to go up again in 1991-92. ANB grouping 101-200: 2.1, 2.11, 1.86 and the immediate shift from 2.11 and 1.86 probably due to HB 28 and then at 2.91 in 1991-92. 201-300: 2.7, 2.35, 2.23 and continues to

improve in 1992 at 1.83 but the 1.83 still represents close to \$3,000 difference per student. ANB grouping 301-600: 2.6. 2.07, 1.89, and 2.09. Finally, the over 600 category: somewhat of an oddball, if you will. The difference was 1.1 in 1986 and it's slowly starting to grow. So the disparities are getting worse for that particular grouping.

Okay, I don't have a lot of time left...

REP. SIMPKINS: In this particular comparison and analysis, did you try to identify the reason for these growths? Is this 104% cap the primary reason for this ...

Dr. Gilchrist: Let me talk about that a second. Now let me talk about what I think is the critical, the most important, causal factor here. And there are a couple of others that ought not to be discounted, but this is the most important.

And it is that on the eve of the effect of HB 28, 1991, what should districts rationally do, given the law? And to best illustrate that, I want you to go over to 33A. 33A is showing you the trends for two districts for comparison purposes here. We begin with Laurel High School and Colstrip High School in 1985-86; and what I've done here is put the budget data for you, not the expenditures, and there's a reason for that. Because the school district's budget is a function of the last year's budget, not the last year's expenditures. The law says you can either go 104% of last year's budget or whatever that happens to be but not necessarily 104% of last year's expenditures. So I'm using budget here.

Let's go up to 1989-90 and look at Laurel. Laurel budgeted that year \$1,814,835; Colstrip budgeted \$2,812,829. By the way, Colstrip is even smaller than Laurel, but they're in the same size grouping according to the foundation schedules, so they ought to be getting the same dollars per student there. Okay, I'm not begrudging Colstrip here or in fact bemoaning Laurel per se. But let's see from the standpoint of HB 28 what happened to them.

The budget route options, there are the two options that are opened to Laurel in 1991. One of them was to go foundation plus 35 and, because of the increase in the schedules, which is one of the very positive aspects of HB 28, they could increase their budget over what it was in 1990 by going foundation plus 35. Or they had a choice of going 104% of last year's budget which would have given them less money. Now, if you were a superintendent in Laurel, which would be your choice? You'd go the foundation plus 35. That's a nice example of the positive effects of what HB 28 did for a large group of districts.

Now, let's go over to Colstrip. Colstrip, if they had gone foundation plus 35 would have had to cut out about \$1.2 million from their budget. I can't rationally see them doing that; I

wouldn't want to do that if I was the superintendent of Colstrip. And so how do they benefit here? Well, of course, they rationally do what they ought to do: they do 104% of last year's budget. Now, if the superintendent or board of trustees hadn't done that, they'd be fired.

Okay. So that in 1991, the resulting budgets are for Laurel \$1,903,878, very close to that max of the foundation plus 35; Colstrip's is right to the penny of the 104%. Now the important thing to understand here is now what happens the next year.

Look at Colstrip, look at Laurel there. Suppose that both of these optimize by going 104% because unless one of them either has increasing ANB so that it can get more from the schedule or lots of money was thrown into the foundation schedule, which was not the case for FY 92, the only way Laurel can improve is to go 104%, and it basically took that route and it had a resulting budget of \$1,926,648 which was the best it could do. Even if the Laurel voters wanted to tax themselves 400 mills by law this was the best that Laurel could do. What did Colstrip do? It did what it should have done, too. It went 104%.

Now if you turn the page ... If you made the assumption, and this is a big assumption; but if you made the assumption that both Laurel and Colstrip stayed the same size as they were in 1992 and they all went 104% each year and we'll assume no change in the foundation schedule right now, where would they be after ten years? Well, the answer is that Laurel is spending \$2,851,000 a student and Colstrip \$4,503,429 a student. Now, I'm not saying that they would do that, so what I'm trying to tell you is that they rationally take 104%, the two will never meet. They can't possibly meet by definition because of the structure of HB 28 relative to those caps. It's not the 104% that's the problem per se; it's the fact that the ability to use that after 1991 was a function of where they were situated in 1990. That determines how they got into it and whether they're sitting here or whether they're sitting here in a relative sense. And now if they all increase, these two will never meet.

REP. BOHARSKI: Are you suggesting a different kind of cap for schools at different expenditure levels?

Dr. Gilchrist: There are a variety of options that could be done.

REP. KADAS: If you did that, do you think that voters are going to have an impact on spending? I mean, clearly, what's going to happen to Laurel is at 65 mills the voters are going to cut them off before they can maximize the 104%.

Dr. Gilchrist: That's the other part of that exhibit that I didn't point out to you. My last part there shows you that, if indeed, if you just take the difference between 1992 and 2002, the difference over and above the foundation was 35. If they had

to raise that with their 1992 taxable valuation, it would have taken them 65 mills. If Colstrip had now to raise that difference with its taxable valuation, it would take 8.74 mills. Obviously, Colstrip's probably going to convince its residents a little more easily than Laurel.

REP. PECK: Dr. Gilchrist, you know, I can't believe this one year on secondary spending, the disparity ratio in 101-200, this data would indicate it went from 90-91 from 7555 to 12,095 in 91-92.

Dr. Gilchrist: That's right.

REP. PECK: How could that be?

Dr. Gilchrist: The reason for that from a purely technical standpoint is that each year we compute a new (word?). So that when you get to 1992, if the district should be reordered (words?) and all of a sudden a very high spending district happened to have the 5% in it versus what it, I'll say the highest out of 1991 or the highest out of 1989, that pushes that up. So a reshifting of the ordering of ...

REP. PECK: The reordering has done that.

Dr. Gilchrist: Yes.

REP. KADAS: Essentially, it depends on where Colstrip falls in the ...

Dr. Gilchrist: Yes.

REP. BOHARSKI: You said, also for that year you're using budget compared to the other years you're using expenditure, right?

Dr. Gilchrist: Yes. Budgets are going to be probably higher than expenditures, and the high spending districts and the difference between the budget and the expenditures are probably going to be higher for high spending districts than it would be for low spending districts.

REP. BOHARSKI: Somebody asked you earlier if you took a school district for simplicity's sake; had one teacher and one principal and they chose to pay the teacher \$50,000 a year and pay the principal \$50,000 a year, however many students they have, we don't care. Another district has the exact same number of students; their teacher they pay \$25,000 a year and the principal they pay \$25,000 a year, you've basically got a ratio of 2, which is horribly unacceptable, but how do we make that decision?

Dr. Gilchrist: Well, that's an interesting question. That's a decision that Judge Sherlock has to make right now. He's faced with that head-on.

CHAIRMAN COBB: Before you go, is it the two exhibits you're talking about is 25A and B and this one you showed 33A and B, are those the two ones that are the most important exhibits?

Dr. Gilchrist: Yeah, because the one shows the disparity ratios, and the other really illustrates the dynamic that I think that's most important to causing it.

CHAIRMAN COBB: REP. KADAS, then REP. SIMPKINS.

REP. KADAS: Well, maybe we should figure out how long we're going to be here.

CHAIRMAN COBB: Well, he has to go. How long do you want to stay? Okay, two questions then, and we've got to go.

REP. KADAS: Okay. I guess one of the issues, maybe you can't answer this. One of the issues that we face is, are the existing schedules rational; and if they aren't, how ought we to reorganize them?

Dr. Gilchrist: Your first intuition was correct; I can't answer that. Because I have not even studied it. The case in front of the court right now doesn't question the proposition: is the curve appropriate or not. That's the next case, of which I'm not involved in. But the case right now says, "These disparities exist within the state-accepted ANB groupings." And it doesn't say anything positive or negative about the curve itself. That's not an issue in this suit.

CHAIRMAN COBB: REP. SIMPKINS and then he has to go.

REP. SIMPKINS: Okay. Guaranteed tax base. I'd like to know whether you consider that or you're using the figures in guaranteed tax base as a tax equity situation which is equalizing the tax base or are you considering funding equalization as well?

Dr. Gilchrist: I'm more considering the funding equalization there.

REP. SIMPKINS: Utilizing the guaranteed tax base as the whole (?) funding equalization funding formula then.

Dr. Gilchrist: In my opinion that's one of the more positive aspects of HB 28. I think the concept probably ought to be extended. But I really like that feature of HB 28.

CHAIRMAN COBB closed the meeting.

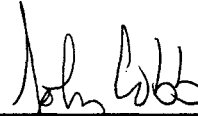
HOUSE SELECT SCHOOL FUNDING COMMITTEE

January 19, 1993

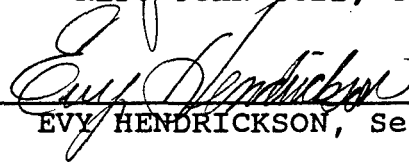
Page 21 of 21

ADJOURNMENT

Adjournment: 6:15 p.m.



REP. JOHN COBB, Chairman



EVY HENDRICKSON, Secretary

JC/eh

HOUSE OF REPRESENTATIVES
53RD LEGISLATURE - 1993
SELECT COMMITTEE ON SCHOOL FUNDING

ROLL CALL

DATE 1-19-93 BILL NO. _____ NUMBER _____

MOTION: _____

[illegible]

HR:1993

wp:rlclvote.man

EXHIBIT 1
DATE 1-19-93
HB _____

14-Jan-93
Towe's Proposal to Revise Foundation Schedules

High School Schedules

ANB	Current Law	Proposal
1	143,793.00	4,990.00
2	71,896.50	4,990.00
3	47,931.00	4,990.00
4	35,948.25	4,990.00
5	28,758.60	4,990.00
6	23,965.50	4,990.00
7	20,541.86	4,990.00
8	17,974.13	4,990.00
9	15,977.00	4,990.00
10	14,379.30	4,990.00
11	13,072.09	4,990.00
12	11,982.75	4,990.00
13	11,061.00	4,990.00
14	10,270.93	4,990.00
15	9,586.20	4,990.00
16	8,987.06	4,990.00
17	8,458.41	4,990.00
18	7,988.50	4,990.00
19	7,568.05	4,990.00
20	7,189.65	4,990.00
21	6,847.29	4,990.00
22	6,536.05	4,990.00
23	6,251.87	4,990.00
24	5,991.38	4,990.00
25	5,991.00	4,990.00
26	5,958.32	4,990.00
27	5,925.64	4,990.00
28	5,892.96	4,990.00
29	5,860.28	4,990.00
30	5,827.60	4,990.00
31	5,794.92	4,990.00
32	5,762.24	4,990.00
33	5,729.56	4,990.00
34	5,696.88	4,990.00
35	5,664.20	4,990.00
36	5,631.52	4,990.00
37	5,598.84	4,990.00
38	5,566.16	4,990.00
39	5,533.48	4,990.00
40	5,500.80	4,990.00
41	5,469.00	4,990.00
42	5,436.32	4,990.00
43	5,403.64	4,990.00
44	5,370.96	4,990.00
45	5,338.28	4,990.00
46	5,305.60	4,990.00
47	5,272.92	4,990.00

48	5,240.24	4,990.00
49	5,207.56	4,990.00
50	5,174.88	4,990.00
51	5,142.20	4,990.00
52	5,109.52	4,990.00
53	5,076.84	4,990.00
54	5,044.16	4,990.00
55	5,011.48	4,990.00
56	4,978.80	
57	4,946.12	
58	4,913.44	
59	4,880.76	
60	4,848.08	
61	4,815.40	

DEFINITIONS OF INTEREST**DISTRICT SIZE:****ELEMENTARY**

9 OR LESS
10 - 17
18 - 40
41 - 100
101 - 300
OVER 300

SECONDARY

24 OR LESS
25 - 40
41 - 100
101 - 200
201 - 300
301 - 600
OVER 600

- 1) All tables and graphs are for fiscal year 1990-91, unless otherwise specified.
- 2) Expenditures per student variables computed with allowable cost of special education removed (unless otherwise noted).
- 3) All data obtained from OPI, unless otherwise noted.
- 4) All spending per student computations for 1991-92 are based on 1992 budget data.

AGFMILL: Above General Fund Mill. The number of mills levied by a school district for non-General Fund expenditures, e.g., debt service, transportation, retirement, etc.

ANB: Average Number Belonging. A number which reflects the average school membership less full-time special education students. ANB is used primarily for funding purposes.

COUNTY: The school district's county of residence.

GFEANBSP: Audited General Fund Expenditures per ANB with the allowable cost of Special Education removed. The General Fund expenditures of a school district, on a per ANB basis, with the allowable costs of special education removed.

GFMILL: General Fund Mill. The number of mills levied in support of a school district's General Fund.

TAXVALANB: Taxable Valuation per ANB. A number which reflects the taxable valuation of the school district on a per ANB basis.

**DISTRIBUTION OF SCHOOL DISTRICTS AND STUDENTS
BY TYPE OF SCHOOL, 1990-91 SCHOOL YEAR**

TYPE OF SCHOOL	NO. OF DISTRICTS	PERCENT OF TOTAL	NO. OF STUDENTS	PERCENT OF TOTAL
ELEMENTARY	364	69.07	105593	71.35
SECONDARY	163	30.93	42407	28.65
TOTAL	527	100%	148000	100%

*Does not include Boys
Center*

**LIST OF ALL ELEMENTARY DISTRICTS FOR 1990-91, SHOWING
ANB, TAXVALANB, GFMILL, AGFMILL, GFEANBSP, COUNTY,
ARRANGED ALPHABETICALLY**

EXHIBIT 2

DATE 1-19-93

EXHIBIT NO. P-19A

PLAINTIFF'S
EXHIBIT

P-19A

LE	DISTRICT	AND	TAXVALAND	GFHILL	AGFHILL	GFEANBSP	COUNTY
0861	ABSAROOKEE ELEM	212	18468.60	95.50	23.66	3571.43	STILLWATER
0576	ALBERTON ELEM	150	12598.01	114.68	42.58	3297.31	MINERAL
0085	ALBION ELEM	11	46937.55	57.00	35.12	2296.88	CARTER
0536	ALDER ELEM	28	27788.11	63.92	23.46	2625.41	MADISON
0096	ALZADA ELEM	16	80181.25	57.00	12.34	2592.96	CARTER
0376	AMSTERDAM ELEM	62	31796.24	75.89	19.90	2694.00	GALLATIN
0236	ANACONDA ELEM	1089	7423.61	116.56	21.48	2711.71	DEER LODGE
0366	ANDERSON ELEM	119	8875.33	106.40	81.58	3405.08	GALLATIN
0474	ARLEE ELEM	320	4843.15	76.60	17.03	4514.81	LAKE
1215	ARROWHEAD ELEM	65	27107.74	85.20	36.22	2801.26	PARK
0800	ASHLAND ELEM	95	13529.39	65.37	4.99	4099.37	ROSEBUD
0498	AUCHARD CRK ELEM	20	10478.65	57.00	18.26	2230.95	LEWIS & CLARK
0502	AUGUSTA ELEM	103	20500.73	88.44	32.19	3462.42	LEWIS & CLARK
0720	AYON ELEM	33	44915.03	69.28	28.21	2389.84	POWELL
1218	AYERS ELEM	6	20891.33	57.00	18.28	4198.16	FERGUS
0784	BAINVILLE ELEM	73	56876.67	57.00	40.24	5212.46	ROOSEVELT
0243	BAKER ELEM	418	19589.91	57.00	21.70	3806.35	FALLON
0455	BASIN ELEM	12	117739.58	63.25	14.52	3959.86	JEFFERSON
0048	BEAR PAW ELEM	17	61583.29	57.00	30.33	2782.25	BLAINE
0075	BELFRY ELEM	92	14214.41	65.62	34.04	5107.84	CARBON
0368	BELGRADE ELEM	1126	8421.02	89.10	61.01	2705.12	GALLATIN
0695	BELLE CREEK EL	13	111508.08	57.00	15.20	7164.95	POWDER RIVER
0112	BELT ELEM	231	21827.78	89.83	32.16	3096.37	CASCADE
0171	BENTON LAKE EL	4	311133.38	57.56	11.17	8539.41	CHOUTEAU
0388	BENZIE ELEM	8	19360.88	57.00	15.85	3117.30	GARFIELD
0692	BIDOLE ELEM	23	20413.52	82.30	30.28	3108.35	POWDER RIVER
0024	BIG BEND ELEM	5	75666.00	87.66	19.15	6180.28	BIG HORN
0380	BIG DRY CREEK ELEM	6	65760.33	57.00	26.77	3255.54	GARFIELD
0137	BIG SANDY ELEM	208	31421.57	80.10	28.53	3239.11	CHOUTEAU
0865	BIG TIMBER ELEM	344	11722.23	91.24	25.53	2819.76	SWEET GRASS
0330	BIGFORK ELEM	536	14753.21	69.66	79.29	2657.36	FLATHEAD
0965	BILLINGS ELEM	10057	11884.26	93.68	43.12	2862.64	YELLOWSTONE
0702	BILLUP ELEM	7	18732.00	64.31	10.26	3503.37	POWDER RIVER
0789	BIRNEY ELEM	16	19821.56	83.06	2.59	3680.89	ROSEBUD
0389	BLACKFOOT ELEM	6	52912.17	57.00	18.53	4152.24	GARFIELD
0215	BLOOMFIELD ELEM	25	41566.16	57.00	18.19	2472.88	DAWSON
0968	BLUE CREEK ELEM	94	17013.61	57.00	50.64	2455.62	YELLOWSTONE
1219	BLUE SKY ELEM	121	32555.55	83.10	22.75	3704.36	HILL
0590	BONNER ELEM	399	15318.96	104.57	41.78	3152.14	MISSOULA
0456	BOULDER ELEM	247	11793.29	99.60	30.71	2899.92	JEFFERSON
0425	BOX ELDER ELEM	148	6910.79	81.54	87.04	7440.17	HILL
0070	BOYD ELEM	19	18896.16	72.69	22.64	3302.53	CARBON
0350	BOZEMAN ELEM	2906	13063.93	93.28	41.49	2815.68	GALLATIN
0681	BRADY ELEM	71	43393.73	106.30	19.98	5052.40	PONDERA
0881	BRIDGE ELEM	8	85856.13	68.59	15.87	3106.30	SWEET GRASS
0058	BRIDGER ELEM	174	21031.75	75.91	35.30	3507.84	CARBON
0705	BROADUS ELEM	203	15290.98	157.86	23.71	3663.17	POWDER RIVER
0978	BROADVIEW ELEM	73	108856.32	70.89	21.59	4489.80	YELLOWSTONE
0782	BROCKTON ELEM	88	5821.55	164.84	93.73	7445.05	ROOSEVELT
0263	BROOKS ELEM	12	53633.58	61.99	17.68	3062.06	FERGUS
0749	BRORSON ELEM	14	74269.21	69.09	33.43	3881.74	RICHLAND
0400	BROWNING ELEM	1407	3531.34	80.92	6.87	5268.31	GLACIER
0840	BUTTE ELEM	3715	10571.07	130.21	28.58	3389.16	SILVER BOW
0889	BYNUM ELEM	27	21392.56	77.46	22.26	2577.34	TETON
0813	CANAS PRAIRIE ELEM	11	68271.82	59.03	39.15	3347.47	SANDERS
0969	CANYON CRK ELEM	190	9599.50	78.73	75.49	3100.20	YELLOWSTONE
0458	CARDWELL ELEM	42	124959.29	61.68	15.36	2857.55	JEFFERSON
0159	CARTER ELEM	6	258788.36	62.30	10.84	7213.66	CHOUTEAU
0101	CASCADE ELEM	202	16241.90	95.44	31.02	3128.22	CASCADE
0317	CATUSE PRAIRIE ELE	207	5649.00	88.69	32.21	2983.41	FLATHEAD
0104	CENTERVILLE EL	229	6885.66	101.04	49.89	3195.34	CASCADE
1205	CHARLO ELEM	202	5452.95	65.43	28.60	3288.95	LAKE
0510	CHESTER ELEM	237	27723.44	67.05	14.55	2904.70	LIBERTY
0028	CHINOOK ELEM	335	11101.23	57.00	78.12	3116.29	BLAINE
0883	CHOTEAU ELEM	299	16789.46	94.59	23.71	2858.85	TETON
0547	CIRCLE ELEM	270	11163.28	84.88	29.02	2840.08	MCCONE
0452	CLANCY ELEM	333	19963.48	106.26	31.74	3144.02	JEFFERSON
0032	CLEVELAND ELEM	10	103379.50	57.00	36.02	4837.46	BLAINE
0595	CLINTON ELEM	246	9561.22	92.91	43.96	3038.42	MISSOULA
0387	CONAGAN ELEM	26	30248.15	57.00	28.42	2153.37	GARFIELD
0796	COLSTRIP ELEM	942	176857.55	64.56	3.79	4334.12	ROSEBUD
0312	COLUMBIA FALLS ELE	1529	11605.83	96.58	57.16	2863.63	FLATHEAD

0848 COLUMBUS ELEM	389	12404.09	88.63	41.67	2699.74	STILLWATER
0022 COMMUNITY ELEM	30	51443.97	64.28	18.37	2559.60	BIG HORN
0674 CONRAD ELEM	579	13058.55	88.29	26.12	2831.50	PONDERA
0617 COOKE CITY ELEM	9	71546.00	68.10	13.78	3100.61	PARK
0730 CORVALLIS ELEM	621	7128.59	105.49	40.95	3227.78	RAVALLI
0359 COTTONWOOD EL	13	16689.46	78.20	26.60	2528.25	GALLATIN
0182 COTTONWOOD EL	18	18096.11	64.86	19.13	2648.96	CUSTER
0265 COTTONWOOD ELEM	8	13714.75	57.00	17.43	2850.17	FERGUS
0445 COTTONWOOD ELEM	41	63810.49	62.39	27.49	3231.42	HILL
0497 CRAIG ELEM	7	149730.71	60.94	25.75	5135.60	LEWIS & CLARK
0316 CRESTON ELEM	61	13546.01	85.81	43.28	3056.21	FLATHEAD
0777 CULBERTSON ELEM	238	19430.85	65.15	65.73	3417.35	ROOSEVELT
0974 CUSTER ELEM	59	34919.03	101.21	31.50	4872.57	YELLOWSTONE
0402 CUT BANK ELEM	705	18127.38	67.28	13.40	3281.03	GLACIER
0739 DABBY ELEM	363	12171.74	88.43	29.51	2884.10	RAVALLI
0424 DAVEY ELEM	8	41662.13	57.00	43.91	3887.04	HILL
1195 DEEP CREEK ELEM	15	32953.80	57.40	25.12	3819.87	CASCADE
1193 DEER CREEK ELEM	32	63004.19	57.00	36.12	1922.52	DANSON
0712 DEER LODGE ELEM	622	10619.35	120.95	34.43	3300.69	POWELL
0307 DEER PARK ELEM	103	5083.18	79.07	46.64	3453.28	FLATHEAD
0264 DEERFIELD ELEM	16	10827.63	57.00	17.43	3425.65	FERGUS
0281 DENTON ELEM	131	21897.36	96.52	27.02	3297.89	FERGUS
0592 DESMET SCHOOL	87	32191.78	66.26	32.74	4450.36	MISSOULA
0005 DILLON ELEM	1010	9237.34	92.78	29.43	2779.66	BEAVERHEAD
0843 DIVIDE ELEM	19	25896.37	57.00	18.95	3292.18	SILVER BOW
0809 DIXON ELEM	57	11933.72	57.00	22.84	3589.28	SANDERS
0647 DODSON ELEM	86	18119.67	69.85	30.02	4104.36	PHILLIPS
0419 DRUMMOND ELEM	127	24623.87	83.44	54.20	2899.25	GRANITE
0671 DUPUYER ELEM	34	19942.35	94.87	13.97	2497.03	PONDERA
0892 DUTTON ELEM	99	39641.17	92.42	43.56	4260.26	TETON
0404 E GLACIER PARK ELE	45	25177.80	92.30	0.85	4423.81	GLACIER
0492 E HELENA ELEM	943	8563.32	92.71	58.05	2791.89	LEWIS & CLARK
0073 EDGAR ELEM	20	39260.85	86.68	27.61	3992.29	CARBON
0087 EKALAKA ELEM	78	22510.03	81.49	21.62	4905.85	CARTER
0972 ELDER GROVE ELEM	191	9234.56	64.70	58.90	2910.31	YELLOWSTONE
0719 ELLISTON ELEM	23	33047.04	57.00	20.89	2938.36	POWELL
0981 ELYSIAN ELEM	74	79350.20	67.52	42.38	3412.01	YELLOWSTONE
0545 ENNIS ELEM	246	39567.96	71.34	23.13	3101.33	MADISON
0527 EUREKA ELEM	518	8437.42	91.08	39.35	2902.38	LINCOLN
0339 EVERGREEN ELEM	733	8088.48	94.53	47.89	2858.89	FLATHEAD
0308 FAIR-MONT-EGAN ELE	130	8754.49	98.62	40.23	3250.80	FLATHEAD
0890 FAIRFIELD ELEM	218	8455.36	60.91	36.29	2704.78	TETON
0750 FAIRVIEW ELEM	232	16264.53	65.10	32.35	3268.30	RICHLAND
0254 FERTILE PRAIRIE EL	9	293227.44	57.00	24.03	3277.77	FALLON
0853 FISHTAIL ELEM	46	40910.61	67.76	23.34	2251.23	STILLWATER
0396 FLAT CREEK ELEM	3	34326.00	57.00	13.88	6606.06	GARFIELD
0199 FLAXVILLE ELEM	49	33411.94	82.60	29.07	4533.46	DANIELS
0742 FLORENCE-CARLTON E	464	6861.08	82.64	35.30	2891.16	RAVALLI
0790 FORSYTH ELEM	473	14569.00	82.58	12.10	2917.63	ROSEBUD
0529 FORTINE ELEM	79	16333.71	57.00	42.82	1974.62	LINCOLN
0927 FRAZER ELEM	110	16126.88	57.00	51.19	7210.49	VALLEY
0598 FRENCHTOWN ELEM	524	30646.62	73.27	30.95	3242.74	MISSOULA
0786 FROID ELEM	79	25233.54	90.09	56.46	4602.51	ROOSEVELT
0071 FROMBERG ELEM	112	9529.65	81.15	31.53	3291.45	CARBON
0774 FRONTIER ELEM	154	15858.58	57.00	72.98	3126.49	ROOSEVELT
0133 FT BENTON ELEM	349	16384.00	98.53	15.73	3152.34	CHOUTEAU
0940 FT PECK ELEM	38	6574.61	192.00	21.90	2558.74	VALLEY
0915 GALATA ELEM	24	165174.79	57.00	19.05	3276.94	TOOLE
0364 GALLATIN GTVY ELEM	131	12246.82	92.57	28.23	3211.58	GALLATIN
0614 GARDINER ELEM	164	18438.96	103.15	30.26	3046.84	PARK
0176 GARLAND ELEM	10	18968.50	57.00	24.53	2530.93	CUSTER
0718 GARRISON ELEM	11	93200.00	57.00	20.89	4959.66	POWELL
0153 GERALDINE ELEM	107	35739.22	82.24	19.62	3966.13	CHOUTEAU
0472 GEYSER ELEM	67	21152.06	79.13	23.86	3667.67	JUDITH BASIN
1217 GILDFORD COLONY EL	13	9291.00	77.56	18.63	2251.54	HILL
0925 GLASGOW ELEM	715	15388.36	133.04	28.73	3570.21	VALLEY
0206 GLENDALE ELEM	1171	9823.39	79.72	29.49	2840.94	DANSON
0721 GOLD CREEK ELEM	19	76484.26	64.28	33.49	2687.88	POWELL
0896 GOLDEN RIDGE ELEM	28	15364.96	82.54	31.03	2556.46	TETON
0003 GRANT ELEM	26	32120.54	77.19	32.24	2954.32	BEAVERHEAD
0268 GRASS RANGE EL	85	15405.12	60.05	23.01	3106.52	FERGUS
0098 GREAT FALLS EL	8501	8601.72	88.47	42.40	2887.70	CASCADE
0900 GREENFIELD ELEM	79	9740.94	84.15	46.28	2828.92	TETON

0872	GREYCLIFF ELEM	22	38222.14	68.23	17.72	2644.82	SWEET GRASS
0418	HALL ELEM	26	42875.96	89.53	16.42	3086.63	GRANITE
0734	HAMILTON ELEM	881	11368.55	94.01	24.28	2854.96	RAVALLI
0078	HAMMOND-BOX ELDER	18	48882.56	70.28	16.77	3410.21	CARTER
0023	HARDIN ELEM	1099	10826.11	78.23	26.91	3510.50	BIG HORN
0030	HARLEM ELEM	407	6473.57	80.73	64.74	4962.75	BLAINE
0945	HARLOWTON ELEM	205	10337.01	98.49	22.01	3090.86	WHEATLAND
0542	HARRISON ELEM	68	22017.97	77.44	17.30	3739.32	MADISON
0427	HAYRE ELEM	1747	9716.88	68.99	51.14	2771.91	HILL
0046	HAYS-LODGE POLE EL	154	599.24	109.97	30.17	6222.56	BLAINE
0670	HEART BUTTE ELEM	148	264.92	91.87	13.26	6329.10	PONDERA
0487	HELENA ELEM	4821	9229.00	118.40	39.25	3096.43	LEWIS & CLARK
0320	HELENA FLATS EL	186	5841.11	97.81	22.97	2934.19	FLATHEAD
0586	HELLGATE ELEM	799	11989.60	80.73	53.96	2759.10	MISSOULA
0717	HELMVILLE ELEM	21	38918.95	57.00	31.68	3058.43	POWELL
0837	HIAMATHA ELEM	21	31972.33	84.66	29.34	3980.07	SHERIDAN
0145	HIGHWOOD ELEM	104	21766.56	126.46	32.42	4569.52	CHOUTEAU
0932	HINSDALE ELEM	65	71948.09	78.70	29.68	4717.26	VALLEY
0179	HKT-BASIN SPR CRK	8	52011.75	57.00	41.98	3187.64	CLUSTER
0468	HOBSON ELEM	86	36865.21	89.63	16.39	4273.10	JUDITH BASIN
0711	HORKAN CRK ELEM	11	16415.91	57.00	37.54	2575.53	POUNDER RIVER
0814	HOT SPRINGS ELEM	138	8948.07	90.64	50.98	3335.68	SANDERS
0982	HUNTLEY PROJ ELEM	451	15319.09	77.97	42.23	2821.22	YELLOWSTONE
0922	HYSHAM ELEM	125	39449.08	81.92	26.18	3525.18	TREASURE
0989	INDEPENDENT ELEM	175	9618.10	57.00	91.88	2020.35	YELLOWSTONE
0801	INGOMAR ELEM	13	57874.54	57.00	8.85	5145.19	ROSEMUD
0507	J-I ELEM	137	28714.64	69.21	8.60	3520.48	LIBERTY
0063	JACKSON ELEM	19	10956.47	87.80	41.30	3354.34	CARBON
0014	JACKSON ELEM	22	27006.32	87.17	17.04	3339.88	BEAVERHEAD
0083	JOHNSTON ELEM	4	93671.75	57.00	27.94	5614.36	CARTER
0060	JOLIET ELEM	241	7778.54	68.51	75.60	2606.40	CARBON
0377	JORDAN ELEM	172	9752.47	64.85	27.61	2758.81	GARFIELD
0948	JUDITH GAP ELEM	82	21122.98	100.56	15.64	3662.94	WHEATLAND
1208	K-G ELEM	79	37181.52	89.95	23.72	4922.53	HILL
0310	KALISPELL ELEM	2393	10332.36	94.99	44.99	2871.01	FLATHEAD
0489	KESSLER ELEM	251	14031.60	89.02	63.49	2773.45	LEWIS & CLARK
0386	KESTER ELEM	4	42901.00	57.00	14.70	4840.94	GARFIELD
0323	KILA ELEM	79	17179.22	86.26	26.84	2879.09	FLATHEAD
0272	KING COLONY EL	4	206156.50	57.00	17.45	5592.80	FERGUS
0187	KINSEY ELEM	55	12122.33	71.11	33.29	2451.49	CLUSTER
0173	KIRCHER ELEM	56	31522.48	57.00	39.44	2151.46	CLUSTER
0161	KNEES ELEM	13	127750.80	59.71	14.38	3313.61	CHOUTEAU
0367	LA MOTTE ELEM	52	14369.60	83.53	23.60	2985.62	GALLATIN
0768	LANBERT ELEM	87	23800.44	75.36	37.89	4443.19	RICHLAND
0792	LAME DEER ELEM	266	478.44	101.74	2.59	5841.31	ROSEMUD
0653	LANDUSKY ELEM	11	137074.73	59.56	9.84	2551.45	PHILLIPS
0970	LAUREL ELEM	1279	12798.17	57.00	35.81	2744.61	YELLOWSTONE
0410	LAVINA ELEM	49	36201.39	81.38	19.49	4303.44	GOLDEN VALLEY
0568	LENNEP ELEM	12	183623.75	57.60	9.80	2329.32	MEAGHER
0258	LEWISTOWN ELEM	1053	7320.76	94.48	32.08	2888.17	FERGUS
0521	LIBBY ELEM	1498	11665.68	92.67	31.57	2893.69	LINCOLN
1224	LIBERTY ELEM SCHOO	12	13370.17	96.30	5.00	2969.55	LIBERTY
0008	LINA ELEM	90	17613.89	57.00	68.55	2502.83	BEAVERHEAD
0501	LINCOLN ELEM	136	13117.37	70.97	31.00	2827.99	LEWIS & CLARK
0216	LINDSAY ELEM	19	70881.95	57.00	28.39	2630.02	DAWSON
0612	LIVINGSTON ELEM	1013	11538.51	94.51	25.69	2873.21	PARK
0036	LLOYD ELEM	6	136865.67	57.00	30.63	4385.09	BLAINE
0967	LOCKWOOD ELEM	1111	10746.70	83.75	39.20	2896.10	YELLOWSTONE
0025	LODGE GRASS ELEM	400	4250.13	57.00	68.57	5297.54	BIG HORN
0588	LOLO ELEM	576	5220.76	96.05	64.39	3231.89	MISSOULA
0135	LOMA ELEM	8	172845.12	68.13	11.51	6002.23	CHOUTEAU
0741	LONE ROCK ELEM	182	7728.09	92.04	35.87	2670.23	RAVALLI
0941	LUSTRE ELEM	59	44485.08	60.54	28.56	3741.38	VALLEY
0064	LUTHER ELEM	32	17926.75	76.22	31.68	2418.78	CARBON
0260	MAIDEN ELEM	6	71582.67	79.93	17.90	4848.31	FERGUS
0370	MALMBORG ELEM	11	48012.64	57.00	18.23	3065.84	GALLATIN
0658	MALTA ELEM	485	17317.37	93.64	15.08	2912.41	PHILLIPS
0347	MANHATTAN ELEM	340	6632.83	96.20	73.49	2858.38	GALLATIN
0341	MARION ELEM	92	17252.69	67.97	48.16	3579.24	FLATHEAD
0530	MCCORMICK ELEM	23	15093.35	67.11	50.02	2760.35	LINCOLN
0875	MCLEOD ELEM	11	43670.45	57.00	18.95	2306.19	SWEET GRASS
0821	MEDICINE LK EL	173	18717.35	57.00	19.02	3481.42	SHERIDAN
0844	MELROSE ELEM	29	8116.97	72.78	19.48	2451.94	SILVER BOW

0607	MELSTONE ELEM	61	15719.00	69.97	64.72	4819.75	MUSSELSHELL
0868	MELVILLE ELEM	26	49395.73	67.81	16.27	3867.23	SWEET GRASS
0684	MIAMI ELEM	23	18529.96	84.91	13.26	2671.88	PONDERA
0172	MILES CITY ELEM	1285	6686.49	83.81	39.80	2849.09	CUSTER
0583	MISSOULA ELEM	5658	10926.83	102.96	47.84	2887.89	MISSOULA
0852	MOLT ELEM	12	61314.75	67.39	18.18	4200.08	STILLWATER
0363	MONFORTON EL	199	9175.50	75.05	38.27	2685.19	GALLATIN
0460	MONTANA CITY ELEM	175	16931.64	124.21	51.72	3584.22	JEFFERSON
0184	MOON CREEK EL	11	77814.27	59.15	18.76	2430.12	CUSTER
0273	MOORE ELEM	99	20727.36	103.35	30.34	3547.93	FERGUS
0976	MORIN ELEM	36	50164.50	58.32	30.41	3278.44	YELLOWSTONE
0344	MOUNTAIN BROOK ELE	36	12765.20	77.32	21.38	2431.78	FLATHEAD
0600	MUSSELSHELL ELEM	17	44358.18	57.00	30.54	4556.38	MUSSELSHELL
1216	N HARLEM COLONY EL	9	8688.11	108.68	30.17	3584.36	BLAINE
0936	NASHUA ELEM	128	16128.84	100.77	43.56	3845.79	VALLEY
0811	NOXON ELEM	180	36138.97	63.85	31.42	3281.17	SANDERS
0857	NYE ELEM	18	53298.22	66.78	20.24	3444.43	STILLWATER
0342	OLNEY-BISSELL ELEM	104	13682.14	73.63	44.97	2882.54	FLATHEAD
0934	OPHEIM ELEM	98	41093.15	84.93	36.32	4132.37	VALLEY
0375	OPHIR ELEM	41	84734.27	67.06	20.16	3971.93	GALLATIN
0830	OUTLOOK ELEM	52	29681.60	133.35	21.67	6355.99	SHERIDAN
0715	OVANDO ELEM	31	23538.45	76.62	35.47	2444.65	POWELL
0808	PARADISE ELEM	46	20725.76	83.00	15.10	3173.90	SANDERS
0846	PARK CITY ELEM	223	8293.96	64.05	40.67	2220.11	STILLWATER
0362	PASS CREEK ELEM	16	28233.56	57.00	18.23	1832.78	GALLATIN
0195	PEERLESS ELEM	50	24948.74	79.81	33.47	4695.31	DANIELS
0898	PENDROY ELEM	11	102481.09	60.98	17.84	3385.33	TETON
0415	PHILIPSBURG EL	189	16448.41	103.26	31.76	3154.39	GRANITE
0620	PINE CREEK ELEM	30	18870.73	57.00	13.78	1882.79	PARK
0385	PINE GROVE ELEM	9	12850.22	57.00	13.88	3508.66	GARFIELD
0086	PINE HILL-PLAINVW	21	19828.00	57.00	62.43	2390.57	CARTER
0987	PIONEER ELEM	85	10590.54	58.43	45.83	2531.47	YELLOWSTONE
0802	PLAINS ELEM	305	10257.31	94.25	31.48	2927.18	SANDERS
0325	PLEASANT VALLEY EL	10	33525.63	82.08	21.38	3300.61	FLATHEAD
0827	PLENTYWOOD ELEM	381	14176.57	89.07	31.63	2868.29	SHERIDAN
0255	PLEYMA ELEM	92	32924.50	57.00	19.47	6172.79	FALLON
0012	POLARIS ELEM	10	33534.90	81.70	13.25	3260.70	BEAVERHEAD
0477	POLSON ELEM	1027	13412.74	57.00	75.56	2271.62	LAKE
0775	POPLAR ELEM	634	12462.90	57.00	60.36	4164.28	ROOSEVELT
0589	POTOMAC ELEM	101	7796.76	88.74	77.91	4157.91	MISSOULA
0690	POWDERVILLE EL	8	21453.38	57.00	26.67	2737.48	POUNDER RIVER
0894	POWER ELEM	107	13810.50	96.14	49.72	3468.86	TETON
0531	PRAIRIE ELK ELEM	8	101541.38	59.40	16.25	2729.82	MCCONE
0021	PRYOR ELEM	52	12332.73	96.62	72.19	6927.76	BIG HORN
0842	RAMSAY ELEM	118	46356.51	82.72	32.81	3726.17	SILVER BOW
0858	RAPELJE ELEM	54	49974.87	57.00	26.23	4115.59	STILLWATER
0754	RAU ELEM	68	18029.40	98.13	43.63	2867.73	RICHLAND
0471	RAYNESFORD ELEM	24	22726.71	65.28	20.66	2921.45	JUDITH BASIN
0056	RED LODGE ELEM	398	12136.44	89.40	44.54	2803.48	CARBON
0850	REEDPOINT ELEM	41	27471.71	100.26	38.49	4796.58	STILLWATER
0015	REICHL ELEM	23	20970.74	82.95	68.55	3226.49	BEAVERHEAD
0227	RICHEY ELEM	81	25045.12	111.22	21.78	5381.07	DALSON
0611	RICHLAND ELEM	21	34659.38	57.00	17.61	2343.94	PARK
0090	RIDGE ELEM	7	30846.86	66.82	23.42	4137.67	CARTER
0574	RINGLING ELEM	4	410369.00	60.43	9.50	9362.31	MEAGNER
0068	ROBERTS ELEM	84	12184.00	81.04	70.61	3377.06	CARBON
0788	ROCK SPRING ELEM	4	174450.75	61.37	4.37	6179.86	ROSEBUD
1207	ROCKY BOY ELEM	300	123.79	91.49	268.96	4737.43	HILL
1199	ROMAN ELEM	1033	4659.04	78.56	24.14	3430.02	LAKE
0794	ROSEBUD ELEM	86	22705.65	96.09	5.62	4399.61	ROSEBUD
0394	ROSS ELEM	5	16675.60	57.00	13.88	5432.03	GARFIELD
0605	ROUNDUP ELEM	469	10630.59	80.80	41.38	2843.65	MUSSELSHELL
0279	ROY ELEM	37	26842.57	95.03	22.77	5568.18	FERGUS
0406	RYEGATE ELEM	51	66435.86	72.02	33.00	4522.27	GOLDEN VALLEY
0190	S H-FOSTER CRK ELE	8	94998.75	57.00	18.04	3251.54	CUSTER
0189	S Y ELEM	9	38999.00	57.00	20.01	2885.89	CUSTER
1203	SACO ELEM	97	94206.10	74.03	14.79	6539.18	PHILLIPS
0392	SAND SPRINGS EL	5	83530.40	57.00	14.09	4340.80	GARFIELD
0747	SAVAGE ELEM	125	10983.69	92.22	29.37	3179.47	RICHLAND
0193	SCOBEE ELEM	248	14283.33	106.73	34.80	3234.40	DANIELS
0652	SECOND CRK ELEM	11	34000.45	62.24	13.22	1943.94	PHILLIPS
0597	SEELEY LAKE ELEM	194	13472.58	96.52	31.48	3086.40	MISSOULA
1222	SEVILLE ELEM	25	5556.08	64.09	0.85	2542.75	GLACIER

EXHIBIT 2
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0947 SHALMUT ELEM	19	28823.63	57.00	13.20	2197.53	WHEATLAND
0910 SHELBY ELEM	525	12820.35	113.50	22.86	2980.94	TOOLE
0985 SHEPHERD ELEM	448	8754.76	80.15	36.33	2717.73	YELLOWSTONE
0537 SHERIDAN ELEM	198	10862.22	58.36	21.42	2335.80	MADISON
1227 SHIELDS VALLEY ELE	203	16512.67	57.00	25.39	2579.32	PARK
0745 SIDNEY ELEM	1162	10098.32	119.25	38.71	3040.52	RICHLAND
0324 SMITH VALLEY ELEM	135	5884.11	83.98	23.70	3366.17	FLATHEAD
0709 SO STACEY ELEM	6	28005.33	81.63	8.77	4502.31	POWDER RIVER
0327 SOMERS ELEM	292	21782.85	92.74	27.31	3065.26	FLATHEAD
0562 SOUTHVIEW ELEM	8	82203.63	70.53	41.17	4025.80	MCCONE
0288 SPRING CRK COLONY	3	32107.33	57.00	17.45	8493.52	FERGUS
0635 SPRINGDALE ELEM	11	73233.27	64.00	17.58	2373.60	PARK
0357 SPRINGHILL EL	10	19793.00	57.00	18.23	2927.30	GALLATIN
0020 SQUIRREL CRK ELEM	11	911510.00	58.12	15.13	4516.26	BIG HORN
0480 ST IGNATIUS ELEM	408	3918.41	68.89	29.79	3122.56	LAKE
0581 ST REGIS ELEM	141	17566.62	104.31	31.55	3441.85	MINERAL
0463 STANFORD ELEM	123	27910.42	76.65	18.29	3313.62	JUDITH BASIN
0732 STEVENSVILLE EL	702	7124.84	95.54	43.57	2753.25	RAVALLI
1225 SUN RIVER VALLEY	253	7966.83	106.97	48.13	3849.23	CASCADE
0902 SUNBURST ELEM	198	29243.87	57.86	19.95	3375.89	TOOLE
0594 SUNSET ELEM	10	42778.50	217.00	21.62	3494.54	MISSOULA
0578 SUPERIOR ELEM	291	13133.33	116.64	40.60	3421.17	MINERAL
0384 SUTHERLAND-COULEE EL	9	57961.89	57.00	16.25	5567.33	GARFIELD
0486 SWAN LAKE-SALMON E	11	63160.09	57.93	18.32	2893.91	LAKE
0309 SWAN RIVER EL	129	11580.82	57.00	31.38	2555.59	FLATHEAD
0596 SWAN VALLEY ELEM	68	14350.16	57.00	58.51	3541.52	MISSOULA
0532 SYLVANITE ELEM	14	12485.07	61.80	22.94	3079.82	LINCOLN
0593 TARGET RANGE ELEM	475	10804.89	95.82	28.67	2896.35	MISSOULA
0725 TERRY ELEM	176	24174.32	65.41	24.51	2704.39	PRAIRIE
0804 THOMPSON FALLS ELE	384	15688.34	90.04	25.05	2918.98	SANDERS
0360 THREE FORKS EL	241	19188.09	88.66	23.80	2987.21	GALLATIN
0050 TOWNSEND ELEM	496	21977.65	57.00	26.59	2279.49	BROADWATER
0177 TRAIL CREEK EL	5	69280.00	57.00	19.47	4734.25	CLUSTER
0534 TREGO ELEM	70	13683.21	68.54	28.00	2607.00	LINCOLN
0491 TRINITY ELEM	16	107424.94	72.66	120.89	3585.10	LEWIS & CLARK
0807 TROUT CRK ELEM	102	47197.53	76.27	26.35	3427.14	SANDERS
0519 TROY ELEM	476	15688.09	94.81	36.27	2894.27	LINCOLN
0044 TURNER ELEM	74	24742.36	57.00	56.60	4108.51	BLAINE
0539 TWIN BRIDGES ELEM	155	26744.47	87.60	25.22	3470.62	MADISON
0188 TWIN BUTTES EL	7	45079.29	57.00	17.09	3074.63	CLUSTER
0944 TWO DOT ELEM	8	462523.00	66.02	13.64	4898.63	WHEATLAND
0131 ULM ELEM	96	7666.58	101.74	23.99	3633.85	CASCADE
0211 UPPER CRACKERBOX	5	182670.60	57.00	20.09	5096.84	DANSON
1211 UPPER WEST SHORE E	25	90038.60	57.00	20.93	2172.35	LAKE
0679 VALIER ELEM	178	15963.40	98.39	17.28	2995.35	PONDERA
0483 VALLEY VIEW ELEM	15	14369.00	57.00	17.03	2394.00	LAKE
0382 VAN NORMAN ELEM	10	40141.50	57.00	33.38	2770.86	GARFIELD
0127 VAUGHN ELEM	167	7766.78	115.28	66.98	3628.08	CASCADE
0737 VICTOR ELEM	186	13281.32	79.43	22.92	3079.70	RAVALLI
0566 VIDA ELEM	20	107207.75	57.00	30.18	3937.67	MCCONE
0373 W YELLOWSTONE ELEM	149	21265.17	109.18	28.15	3631.85	GALLATIN
0144 WARRICK ELEM	5	122455.66	57.00	10.84	5087.10	CHOUTEAU
1223 WEST GLACIER ELEM	57	43587.77	73.76	33.12	3352.60	FLATHEAD
1184 WEST VALLEY EL	230	7366.65	95.88	41.56	3012.45	FLATHEAD
0818 WESTBY ELEM	83	19110.76	72.44	35.82	5171.92	SHERIDAN
0334 WHITEFISH ELEM	1166	13134.97	76.35	32.01	2461.95	FLATHEAD
0453 WHITENALL ELEM	362	9408.25	91.39	28.17	2819.92	JEFFERSON
0662 WHITEWATER ELEM	56	59945.39	78.51	13.45	7270.04	PHILLIPS
0506 WHITLASH ELEM	6	79267.17	58.18	5.00	4888.10	LIBERTY
0183 WHITNEY CRK EL	8	37358.00	57.00	26.61	3130.86	CLUSTER
0569 WHT SULPHUR SPGS E	181	23072.96	91.94	12.92	3607.53	NEAHER
0954 WIBAUX ELEM	173	24158.25	64.34	15.89	3439.44	WIBAUX
0354 WILLOW CREEK EL	44	30302.77	82.67	18.23	4166.27	GALLATIN
0290 WINIFRED ELEM	103	17311.61	79.20	27.74	3208.87	FERGUS
0641 WINNETT ELEM	74	23621.82	92.23	23.35	4154.43	PETROLEUM
0010 WISDOM ELEM	43	23365.60	57.00	49.05	2569.97	BEAVERHEAD
0007 WISE RIVER ELEM	26	23215.31	87.68	12.84	2728.08	BEAVERHEAD
0495 WOLF CREEK ELEM	10	178324.60	64.28	26.13	4350.47	LEWIS & CLARK
0780 WOLF POINT ELEM	700	7049.95	74.72	54.52	3437.47	ROOSEVELT
0591 WOODMAN ELEM	51	15338.53	57.00	41.28	4067.22	MISSOULA
0026 WYOLA ELEM	75	12522.17	106.23	48.72	8105.86	BIG HORN
0533 YAAK ELEM	18	14809.61	76.75	25.11	3318.28	LINCOLN
0034 ZURICH ELEM	55	34878.60	57.00	60.68	2540.81	BLAINE

**LIST OF ALL SECONDARY DISTRICTS FOR 1990-91, SHOWING
ANB, TAXVALANB, GFMILL, AGFMILL, GFEANBSP, COUNTY,
ARRANGED ALPHABETICALLY**

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-19B

PLAINTIFF'S
EXHIBIT

P-19B

LE	DISTRICT	AND	TAXVALAND	GFHILL	AGFHILL	GFEANBSP	COUNTY
0862	ABSAROOKEE N S	130	48854.03	55.52	39.29	4509.18	STILLWATER
0577	ALBERTON N S	59	30546.05	84.88	34.80	6080.03	MINERAL
0237	ANACONDA N S	563	14659.14	49.65	13.54	3168.57	DEER LODGE
0475	ARLEE N S	141	10991.54	42.50	13.81	5813.39	LAKE
0503	AUGUSTA N S	35	66318.51	71.26	12.15	7838.31	LEWIS & CLARK
0785	BAINVILLE N S	43	96558.07	38.00	23.07	8994.25	ROOSEVELT
0244	BAKER N S	179	60489.55	38.00	16.77	7554.83	FALLON
0006	BEAVERHEAD CO HS	412	31592.72	66.00	16.97	4192.32	BEAVERHEAD
0076	BELFRY N S	59	22164.85	48.09	14.63	7597.45	CARBON
0369	BELGRADE N S	396	25080.91	56.50	23.48	3601.99	GALLATIN
0113	BELT N S	100	36869.80	85.96	25.82	5544.78	CASCADE
0138	BIG SANDY N S	103	72970.05	56.87	23.46	5717.10	CHOUTEAU
0331	BIGFORK N S	285	36024.15	54.07	18.45	3648.92	FLATHEAD
0966	BILLINGS N S	4579	31887.87	55.68	29.05	3472.05	YELLOWSTONE
1220	BLUE SKY HIGH	40	98480.53	68.94	12.13	11182.10	HILL
0426	BOX ELDER N S	65	15735.34	52.48	58.64	8904.30	HILL
0351	BOZEMAN N S	1281	37283.50	66.84	20.93	3835.39	GALLATIN
0682	BRADY N S	32	96279.84	56.30	10.34	7731.08	PONDERA
0059	BRIDGER N S	77	47526.29	62.83	20.31	7244.57	CARBON
0979	BROADVIEW N S	48	149108.29	48.31	13.58	6681.65	YELLOWSTONE
0055	BROADWATER CO HS	217	54334.34	52.14	10.10	4000.75	BROADWATER
0783	BROCKTON N S	41	11359.12	77.80	58.77	12099.55	ROOSEVELT
0401	BROWNING N S	389	15685.34	54.28	16.53	8742.25	GLACIER
1212	BUTTE N S	1608	28276.75	76.89	31.89	4129.54	SILVER BOW
0097	CARTER CO N S	61	89211.21	38.00	26.63	7560.68	CARTER
0102	CASCADE N S	151	29875.25	62.99	27.47	4441.67	CASCADE
0105	CENTERVILLE N S	93	16919.38	64.46	53.29	4892.80	CASCADE
1206	CHARLO N S	81	21996.52	74.40	16.33	5296.39	LAKE
0511	CHESTER N S	96	75067.71	61.80	14.49	6633.29	LIBERTY
0029	CHINOOK N S	192	41193.22	48.74	26.04	4867.15	BLAINE
0884	CHOTEAU N S	168	40029.40	74.14	16.37	5103.08	TETON
0548	CIRCLE N S	147	53063.94	57.72	21.16	4829.20	MCCONE
0797	COLSTRIP N S	459	365935.26	43.45	2.72	5993.64	ROSEBUD
0313	COLUMBIA FALLS N S	653	30979.81	68.07	27.40	3925.42	FLATHEAD
0849	COLUMBUS N S	152	31820.85	60.73	37.51	4332.71	STILLWATER
0675	CONRAD N S	227	35185.41	71.81	21.06	4679.35	PONDERA
0731	CORVALLIS N S	258	17158.36	57.76	23.98	3765.78	RAVALLI
0778	CULBERTSON N S	79	49664.99	56.83	43.54	6780.95	ROOSEVELT
0192	CUSTER CO N S	650	22897.52	70.23	20.47	3816.64	CUSTER
0975	CUSTER N S	39	52826.23	56.39	19.49	7066.78	YELLOWSTONE
0403	CUT BANK N S	271	47670.49	52.96	22.57	5511.37	GLACIER
0740	DARBY N S	186	23754.52	55.11	24.79	4088.92	RAVALLI
0207	DAWSON CO N S	535	29640.66	81.22	15.03	4699.18	DAWSON
0282	DENTON N S	45	67595.47	65.08	20.71	7220.92	FERGUS
0648	DODSON N S	49	62573.76	65.82	23.86	9085.39	PHILLIPS
0420	DRUMMOND N S	87	48758.70	43.84	17.20	4474.45	GRANITE
0893	DUTTON N S	42	93439.90	63.18	17.71	9439.78	TETON
0546	ENNIS N S	120	81114.32	47.59	17.49	4856.67	MADISON
0891	FAIRFIELD N S	137	20727.54	52.02	25.01	4492.28	TETON
0751	FAIRVIEW N S	164	26239.76	38.00	19.95	4883.76	RICHLAND
0259	FERGUS N S	444	24883.67	61.74	65.03	3724.00	FERGUS
0311	FLATHEAD N S	2012	23911.20	54.62	29.11	3389.65	FLATHEAD
0200	FLAXVILLE N S	29	56454.66	61.63	26.16	7512.97	DANIELS
0743	FLORENCE-CARLTON N	164	19411.82	63.22	31.08	4467.64	RAVALLI
0791	FORSYTH N S	207	36925.14	38.00	12.12	4220.53	ROSEBUD
0928	FRAZER N S	43	102292.49	48.09	20.45	14344.35	VALLEY
0599	FRENCHTOWN N S	220	72994.67	72.16	25.20	5805.82	MISSOULA
0787	FROID N S	39	51114.10	45.58	23.51	8256.05	ROOSEVELT
0072	FROMBERG N S	59	27921.32	62.35	30.36	6648.48	CARBON
0134	FT BENTON N S	150	67500.56	60.67	21.73	5983.94	CHOUTEAU
1191	GARDINER N S	88	41680.73	67.60	18.61	6110.20	PARK
0378	GARFIELD CO N S	87	60469.20	52.00	13.68	5599.50	GARFIELD
0154	GERALDINE N S	46	99465.65	54.29	19.60	7857.04	CHOUTEAU
0473	GEYSER N S	32	61332.16	41.77	21.34	7575.29	JUDITH BASIN
0926	GLASGOW N S	314	35040.37	99.18	33.19	5103.93	VALLEY
0416	GRANITE N S	93	33427.42	67.88	19.74	5454.99	GRANITE
0269	GRASS RANGE N S	31	46283.32	76.25	21.77	9379.25	FERGUS
0099	GREAT FALLS N S	3279	22714.79	75.56	21.55	4011.27	CASCADE
0735	HAMILTON N S	422	23733.87	56.00	15.02	3484.65	RAVALLI
1189	HARDIN N S	401	34464.20	56.51	17.47	5511.25	BIG HORN
0031	HARLEM N S	133	28170.91	77.92	41.36	7481.63	BLAINE
0946	HARLOWTON N S	94	67745.33	63.90	15.43	6284.73	WHEATLAND

0543	HARRISON H S	37	40465.46	58.92	29.28	7000.25	MADISON
0428	HAVRE H S	712	27714.82	40.88	15.70	3391.43	HILL
1213	HAYS-LODGE POLE H	70	1318.33	71.38	23.50	9731.39	BLAINE
1226	HEART BUTTE H S	50	784.16	75.01	9.21	9940.40	PONDERA
0488	HELENA H S	2505	24207.71	70.24	20.09	3893.62	LEWIS & CLARK
0146	HIGHWOOD H S	40	64454.14	67.80	24.26	8584.83	CHOUTEAU
0933	HINSDALE H S	30	190837.10	60.96	19.91	11230.94	VALLEY
0469	HOBSON H S	52	60969.38	69.34	18.25	7127.48	JUDITH BASIN
0815	HOT SPRINGS H S	60	33097.07	65.37	45.62	6111.26	SANDERS
0983	HUNTLEY PROJ HS	195	35430.30	54.01	20.92	4108.40	YELLOWSTONE
0923	HYSHAM H S	57	86511.14	61.78	12.33	7204.04	TREASURE
0508	J-I HIGH SCHOOL	40	98347.65	70.40	9.58	9590.34	LIBERTY
0457	JEFFERSON H S	235	59305.09	54.10	39.11	3819.00	JEFFERSON
0061	JOLIET H S	96	28200.51	76.47	23.99	5534.14	CARBON
0949	JUDITH GAP H S	31	45205.26	76.36	25.01	8450.41	WHEATLAND
1209	K-G HIGH SCHOOL	31	106039.48	98.34	13.24	12354.19	HILL
0769	LAMBERT H S	34	51782.53	73.15	42.34	9972.57	RICHLAND
0971	LAUREL H S	534	30150.64	55.34	28.91	3471.75	YELLOWSTONE
0411	LAVINA H S	23	77126.70	57.90	29.22	8416.52	GOLDEN VALLEY
0522	LIBBY H S	633	27606.94	65.33	23.72	3888.31	LINCOLN
0009	LIMA H S	42	37744.05	38.00	17.34	5115.12	BEAVERHEAD
0528	LINCOLN CO H S	269	24605.10	56.98	16.45	3853.09	LINCOLN
1221	LINCOLN HIGH SCHOOL	52	34306.96	44.53	48.82	5987.40	LEWIS & CLARK
1190	LODGE GRASS H S	148	85579.89	38.00	17.39	10263.54	BIG HORN
0659	MALTA H S	209	43780.33	64.98	11.22	4468.36	PHILLIPS
0348	MANHATTAN H S	141	31426.43	62.16	36.81	4502.66	GALLATIN
0822	MEDICINE LK H S	72	51448.69	38.00	25.11	7664.05	SHERIDAN
0608	MELSTONE H S	52	18439.60	54.17	40.24	7053.28	MUSSELSHELL
0584	MISSOULA H S	3336	28295.45	72.16	30.56	3968.03	MISSOULA
0274	MOORE H S	52	45821.73	72.73	18.27	6868.26	FERGUS
0937	NASHUA H S	76	30451.67	69.15	32.24	6595.19	VALLEY
0812	NOXON H S	99	113457.57	40.46	14.61	4768.29	SANDERS
0935	OPHEIM H S	43	93654.16	64.40	21.27	9134.55	VALLEY
0831	OUTLOOK H S	24	64310.13	103.57	27.20	11699.25	SHERIDAN
0847	PARK CITY H S	95	17990.55	57.57	43.21	4198.15	STILLWATER
0613	PARK H S	466	33086.15	65.07	20.81	3889.65	PARK
0196	PEERLESS H S	29	43015.07	54.66	32.86	7746.35	DANIELS
0803	PLAINS H S	177	23061.38	57.16	25.49	4162.58	SANDERS
1214	PLENTY COUPS HS	41	15641.51	41.64	61.61	13126.38	BIG HORN
0828	PLENTYWOOD H S	157	34403.03	91.74	35.08	6035.57	SHERIDAN
0256	PLEYNA H S	42	72120.33	38.00	13.28	11311.45	FALLON
0478	POLSON H S	427	38036.02	53.86	16.81	3480.92	LAKE
0776	POPLAR H S	205	38543.80	50.65	24.39	8141.64	ROOSEVELT
0706	POWDER RVR CO DIST	149	41058.35	38.00	14.91	5965.93	POWDER RIVER
0713	POWELL CO H S	296	43489.53	72.25	13.40	4007.67	POWELL
0895	POWER H S	41	41001.76	75.11	40.59	7501.76	TETON
0859	RAPELJE H S	23	180680.00	45.19	21.64	9236.01	STILLWATER
0057	RED LODGE H S	148	41081.80	63.09	23.53	4577.80	CARBON
0851	REEDPOINT H S	20	55465.55	77.36	30.97	8991.00	STILLWATER
0228	RICHEY H S	50	54829.62	50.74	23.05	7740.34	DAWSON
0069	ROBERTS H S	41	24962.34	47.76	33.87	6627.33	CARBON
1200	ROMAN H S	349	13790.21	53.52	17.61	5202.73	LAKE
0795	ROSEBUD H S	35	75728.26	72.87	10.22	9638.36	ROSEBUD
0406	ROUNDUP H S	205	27999.20	45.25	35.54	4129.04	MUSSELSHELL
0280	ROY H S	15	66211.67	39.03	32.39	12642.08	FERGUS
0407	RYEGATE H S	30	112940.97	48.01	15.11	8732.29	GOLDEN VALLEY
0657	SACO H S	36	221331.22	53.48	15.56	16570.69	PHILLIPS
0748	SAVAGE H S	48	36431.10	60.89	31.76	7001.65	RICHLAND
0194	SCOBEY H S	99	35780.45	99.07	31.95	6268.54	DANIELS
0911	SHELBY H S	189	56586.66	62.40	19.50	5915.64	TOOLE
0986	SHEPHERD H S	241	20009.67	56.19	61.04	3909.61	YELLOWSTONE
0538	SHERIDAN H S	85	34456.32	59.16	28.95	4874.30	MADISON
1228	SHIELDS VALLEY H S	100	30769.14	61.53	16.35	5066.84	PARK
0746	SIDNEY H S	502	28592.38	61.35	16.75	4279.84	RICHLAND
0118	SIMMS H S	164	20199.16	62.89	20.52	4683.46	CASCADE
0481	ST IGNATIUS H S	165	9689.16	59.17	19.30	4918.29	LAKE
0582	ST REGIS H S	57	54597.19	69.08	21.97	6896.69	MINERAL
0464	STANFORD H S	57	60227.75	58.61	18.88	6694.05	JUDITH BASIN
0733	STEVENSVILLE HS	351	18256.83	56.49	25.93	3641.05	RAVALLI
0903	SUNBURST H S	109	63066.66	41.80	19.87	5871.60	TOOLE
0579	SUPERIOR H S	121	31346.05	88.01	20.84	5537.72	MINERAL
0882	SWEET GRASS CO HS	191	39450.77	77.68	32.30	4730.56	SWEET GRASS
0726	TERRY H S	111	38330.45	40.46	18.40	4073.20	PRAIRIE

0805 THOMPSON FALLS N S	193	31664.17	54.08	19.19	4057.54	SANDERS
0361 THREE FORKS N S	130	42405.64	51.26	13.97	4280.93	GALLATIN
0520 TROY N S	217	38044.27	62.71	37.82	4226.66	LINCOLN
0045 TURNER N S	29	43135.69	38.00	24.50	9457.72	BLAINE
0540 TWIN BRIDGES N S	81	51177.69	71.91	22.30	6410.90	MADISON
0680 VALIER N S	93	37844.37	55.87	25.92	5695.68	PONDERA
0738 VICTOR N S	75	32937.67	61.29	18.84	5765.66	RAYALLI
0374 W YELLOWSTONE N S	64	49507.98	106.80	23.29	8387.22	GALLATIN
0819 WESTBY N S	39	45933.51	51.40	33.10	14014.99	SHERIDAN
0335 WHITEFISH N S	521	31564.17	52.56	25.86	3569.71	FLATHEAD
0454 WHITEHALL N S	179	49799.74	58.39	13.67	4004.49	JEFFERSON
0663 WHITEWATER N S	29	115756.62	57.98	14.70	13162.60	PHILLIPS
0570 WHT SULPHUR SPGS N	110	72919.70	54.60	9.30	5051.97	MEAGHER
0964 WISLAUX N S	79	52903.51	43.65	16.27	5999.95	WISLAUX
0355 WILLOW CREEK HS	18	65679.83	57.61	12.96	10657.46	GALLATIN
0291 WINIFRED N S	40	44577.40	50.84	18.98	7175.83	FERGUS
0642 WINNETT N S	38	46000.39	61.20	30.39	7562.21	PETROLEUM
0781 WOLF POINT N S	314	23494.21	49.51	29.66	4546.89	ROOSEVELT

**DISTRIBUTION OF ALL DISTRICTS
AND STUDENTS BY PLAINTIFF STATUS**

CATEGORY	NO. OF DISTRICTS	PERCENT	NO. OF STUDENTS	PERCENT
PLAINTIFFS	66	12.52	57910	39.13
NON-PLAINTIFFS	461	87.48	90090	60.87
TOTAL	527	100%	148000	100%

*Not particularly
important-*

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-20



**DISTRIBUTION OF ELEMENTARY DISTRICTS
AND STUDENTS BY PLAINTIFF STATUS**

CATEGORY	NO. OF DISTRICTS	PERCENT	NO. OF STUDENTS	PERCENT
	<hr/>	<hr/>	<hr/>	<hr/>
PLAINTIFFS	36	9.89	39521	37.43
NON-PLAINTIFFS	328	90.11	66072	62.57
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	364	100%	105593	100%

EXHIBIT NO. P-20A

**PLAINTIFF'S
EXHIBIT**

P-20A

**DISTRIBUTION OF SECONDARY DISTRICTS
AND STUDENTS BY PLAINTIFF STATUS**

CATEGORY	NO. OF DISTRICTS	PERCENT	NO. OF STUDENTS	PERCENT
PLAINTIFFS	30	18.40	18389	43.36
NON-PLAINTIFFS	133	81.60	24018	56.64
TOTAL	163	100%	42407	100%

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-20B

**PLAINTIFF'S
EXHIBIT**

P-20B

**LIST OF ALL PLAINTIFF DISTRICTS FOR 1990-91 SHOWING
ANB, TAXVALANB, GFMILL, AGFMILL, GFANBSP, COUNTY
ARRANGED ALPHABETICALLY**

LE	DISTRICT	ANB	TAXVALANB	GFMILL	AGFMILL	GFANBSP	COUNTY
0861	ASSAROCKEE ELEM	212	18468.60	95.50	23.66	3571.43	STILLWATER
0862	ASSAROCKEE N S	130	48854.03	55.52	39.29	4509.18	STILLWATER
0576	ALBERTON ELEM	150	12598.01	114.68	42.58	3297.31	MINERAL
0577	ALBERTON N S	59	30546.05	84.88	34.80	6080.03	MINERAL
0236	ANACONDA ELEM	1089	7423.61	116.56	21.48	2711.71	DEER LODGE
0237	ANACONDA N S	563	14659.14	49.65	13.54	3168.57	DEER LODGE
0112	BELT ELEM	231	21827.78	89.83	32.16	3096.37	CASCADE
0113	BELT N S	100	36869.80	85.96	25.82	5544.78	CASCADE
0865	BIG TIMBER ELEM	344	11722.23	91.24	25.53	2819.76	SWEET GRASS
0965	BILLINGS ELEM	10057	11884.26	93.68	43.12	2862.64	YELLOWSTONE
0966	BILLINGS N S	4579	31887.87	55.68	29.05	3472.05	YELLOWSTONE
0097	CARTER CO N S	61	89211.21	38.00	26.63	7560.68	CARTER
0730	CORVALLIS ELEM	621	7128.59	105.49	40.95	3227.78	RAVALLI
0731	CORVALLIS N S	258	17158.36	57.76	23.98	3765.78	RAVALLI
0739	DARBY ELEM	363	12171.74	88.43	29.51	2884.10	RAVALLI
0740	DARBY N S	186	23754.52	55.11	24.79	4088.92	RAVALLI
0712	DEER LODGE ELEM	622	10619.35	120.95	34.45	3300.69	POWELL
0419	DRUMMOND ELEM	127	24623.87	83.44	54.20	2899.25	GRANITE
0420	DRUMMOND N S	87	48758.70	43.84	17.20	4474.45	GRANITE
0492	E HELENA ELEM	943	8563.32	92.71	58.05	2791.89	LEWIS & CLARK
0087	EKALAKA ELEM	78	22510.03	81.49	21.62	4905.85	CARTER
0527	EUREKA ELEM	518	8437.42	91.08	39.35	2902.38	LINCOLN
0339	EVERGREEN ELEM	733	8088.48	94.53	47.89	2858.89	FLATHEAD
0311	FLATHEAD N S	2012	23911.20	54.62	29.11	3389.65	FLATHEAD
0742	FLORENCE-CARLTON E	464	6861.08	82.64	35.30	2891.16	RAVALLI
0743	FLORENCE-CARLTON N	164	19411.82	63.22	31.08	4467.64	RAVALLI
0734	HAMILTON ELEM	881	11368.55	94.01	24.28	2854.96	RAVALLI
0735	HAMILTON N S	422	23733.87	56.00	15.02	3484.65	RAVALLI
0487	HELENA ELEM	4821	9229.00	118.40	39.25	3096.43	LEWIS & CLARK
0488	HELENA N S	2505	24207.71	70.24	20.09	3893.62	LEWIS & CLARK
0060	JOLIET ELEM	241	7778.54	68.51	75.60	2606.40	CARBON
0061	JOLIET N S	96	28200.51	76.47	23.99	5534.14	CARBON
0310	KALISPELL ELEM	2393	10332.36	94.99	44.99	2871.01	FLATHEAD
0970	LAUREL ELEM	1279	12798.17	57.00	35.81	2744.61	YELLOWSTONE
0971	LAUREL N S	534	30150.64	55.34	28.91	3471.75	YELLOWSTONE
0521	LIBBY ELEM	1498	11665.68	92.67	31.57	2893.69	LINCOLN
0522	LIBBY N S	633	27606.94	65.33	23.72	3888.31	LINCOLN
0008	LIMA ELEM	90	17613.89	57.00	68.55	2502.83	BEAVERHEAD
0009	LIMA N S	42	37744.05	38.00	17.34	5115.12	BEAVERHEAD
0612	LIVINGSTON ELEM	1013	11538.51	94.51	25.69	2873.21	PARK
0967	LOCKWOOD ELEM	1111	10746.70	83.75	39.20	2896.10	YELLOWSTONE
0741	LONE ROCK ELEM	182	7728.09	92.04	35.87	2670.23	RAVALLI
0347	MANHATTAN ELEM	340	6632.83	96.20	73.49	2858.38	GALLATIN
0348	MANHATTAN N S	141	31426.43	62.16	36.81	4502.66	GALLATIN
0583	MISSOULA ELEM	5658	10926.83	102.96	47.84	2887.89	MISSOULA
0584	MISSOULA N S	3336	28895.45	72.16	30.56	3968.03	MISSOULA
0613	PARK N S	466	33086.15	65.07	20.81	3889.65	PARK
0713	POWELL CO N S	296	43489.53	72.25	13.40	4007.67	POWELL
0068	ROBERTS ELEM	84	12184.00	81.04	70.61	3377.06	CARBON
0069	ROBERTS N S	41	24962.34	47.76	33.87	6627.33	CARBON
0118	SIMMS N S	164	20199.16	62.89	20.52	4683.46	CASCADE
0732	STEVENSVILLE EL	702	7124.84	95.56	43.57	2753.25	RAVALLI
0733	STEVENSVILLE NS	351	18256.83	56.49	25.93	3641.05	RAVALLI
1225	SUN RIVER VALLEY	253	7966.83	106.97	48.13	3849.23	CASCADE
0578	SUPERIOR ELEM	291	13133.33	116.64	40.60	3421.17	MINERAL
0579	SUPERIOR N S	121	31346.05	88.01	20.84	5537.72	MINERAL
0882	SWEET GRASS CO HS	191	39450.77	77.68	32.30	4730.56	SWEET GRASS
0519	TROY ELEM	476	15688.09	94.81	36.27	2894.27	LINCOLN
0520	TROY N S	217	38046.27	62.71	37.82	4226.66	LINCOLN
0737	VICTOR ELEM	186	13281.32	79.43	22.92	3079.70	RAVALLI
0738	VICTOR N S	75	32937.67	61.29	18.84	5765.66	RAVALLI
1184	WEST VALLEY EL	230	7366.65	95.88	41.56	3012.45	FLATHEAD
0334	WHITEFISH ELEM	1166	13134.97	76.35	32.01	2461.95	FLATHEAD
0335	WHITEFISH N S	521	31564.17	52.56	25.86	3569.71	FLATHEAD
0641	WINNETT ELEM	74	23621.82	92.23	23.35	4154.43	PETROLEUM
0642	WINNETT N S	38	46000.39	61.20	30.39	7562.21	PETROLEUM

**AVERAGE GENERAL FUND PERMISSIVE MILLAGE AND
NON-GENERAL FUND MILLAGE BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PERMISSIVE MILLAGE	NON-GENERAL FUND MILLAGE
PLAINTIFFS	28.05	36.29
NON-PLAINTIFFS	19.85	33.85
OVERALL	23.06	34.80

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-21

PLAINTIFF'S
EXHIBIT

P-21

**AVERAGE GENERAL FUND EXPENDITURE PER STUDENT
AND AVERAGE TAXABLE VALUATION PER STUDENT
BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PER STUDENT	TAXABLE VALUATION PER STUDENT
PLAINTIFFS	3193.14	16493.67
NON-PLAINTIFFS	3736.71	23802.13
OVERALL	3524.02	20942.45

EXHIBIT NO. P-22

**PLAINTIFF'S
EXHIBIT**

P-22

**AVERAGE ELEMENTARY GENERAL FUND EXPENDITURES PER STUDENT
AND AVERAGE TAXABLE VALUATION PER STUDENT
BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PER STUDENT	TAXABLE VALUATION PER STUDENT
PLAINTIFFS	2911.19	10895.11
NON-PLAINTIFFS	3258.51	16887.28
OVERALL	3128.52	14644.55

EXHIBIT - 2
1-19-93

EXHIBIT NO. P-22A



**AVERAGE SECONDARY GENERAL FUND EXPENDITURES PER STUDENT
AND AVERAGE TAXABLE VALUATION PER STUDENT
BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PER STUDENT	TAXABLE VALUATION PER STUDENT
PLAINTIFFS	3799.10	28525.91
NON-PLAINTIFFS	5052.20	42824.43
OVERALL	4508.82	36624.14

EXHIBIT NO. P-22B

**PLAINTIFF'S
EXHIBIT**

P-22B

**ELEMENTARY AVERAGE GENERAL FUND PERMISSIVE, VOTED, AND
NON-GENERAL FUND MILLAGES BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PERMISSIVE MILLAGE	GENERAL FUND VOTED MILLAGE	NON-GENERAL FUND MILLAGE
PLAINTIFFS	33.41	6.71	40.88
NON-PLAINTIFFS	22.63	7.17	37.71
OVERALL	26.66	7.00	38.89

2
1-19-93

EXHIBIT NO. P-23A



**SECONDARY AVERAGE GENERAL FUND PERMISSIVE, VOTED, AND
NON-GENERAL FUND MILLAGES BY PLAINTIFF STATUS**

STATUS	GENERAL FUND PERMISSIVE MILLAGE	GENERAL FUND VOTED MILLAGE	NON-GENERAL FUND MILLAGE
PLAINTIFFS	16.52	7.55	26.41
NON-PLAINTIFFS	12.15	12.67	23.23
OVERALL	14.04	10.45	24.61

EXHIBIT NO. P-23B

**PLAINTIFF'S
EXHIBIT**

P-23B

DISTRIBUTION OF ELEMENTARY DISTRICTS AND STUDENTS

DISTRICT ANB	NO. OF DISTRICTS	PERCENT	NO. OF STUDENTS	PERCENT
<= 9	45	12.36	296	0.28
10 - 17	41	11.26	510	0.48
18 - 40	49	13.46	1223	1.16
41 - 100	72	19.78	5001	4.74
101- 300	87	23.90	15580	14.75
OVER 300	70	19.23	82983	78.59
TOTAL	364	100%	105593	100%

EXHIBIT - 2
1-19-93

EXHIBIT NO. P-24A

PLAINTIFF'S
EXHIBIT
P-24A

DISTRIBUTION OF SECONDARY DISTRICTS AND STUDENTS

DISTRICT ANB	NO. OF DISTRICTS	PERCENT	NO. OF STUDENTS	PERCENT
< 24	6	3.68	123	0.29
25 - 40	24	14.72	825	1.95
41 - 100	55	33.74	3656	8.62
101- 200	34	20.86	5194	12.25
201- 300	15	9.20	3562	8.40
301- 600	18	11.04	7799	18.39
OVER 600	11	6.75	21248	50.10
TOTAL	163	100%	42407	100%

EXHIBIT NO. P-24B

PLAINTIFF'S
EXHIBIT

P-24B

1991 ELEMENTARY SPENDING DISPARITY RATIOS AND DIFFERENCES

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	NO. OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
<= 9	2.64	4476.18	296	2737.48	7213.66
10 - 17	2.65	3201.25	510	1943.94	5145.19
18 - 40	2.07	2057.55	1223	1922.52	3980.07
41 - 100	2.82	4472.14	5001	2455.62	6927.76
101 - 300	2.26	3261.99	15580	2579.32	5841.31
OVER 300	1.41	1101.23	82983	2705.12	3806.35

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-25A

PLAINTIFF'S
EXHIBIT

*Important Table -
Defining What is problem*

1991 **SECONDARY** SPENDING DISPARITY RATIOS AND DIFFERENCES

not important table

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	NO. OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
< 24	1.50	4225.56	123	8416.52	12642.08
25 - 40	1.98	6948.21	825	7066.78	14014.99
41 - 100	2.08	5172.11	3656	4768.29	9940.40
101 - 200	1.86	3497.29	5194	4057.54	7554.83
201 - 300	2.23	4492.72	3562	3648.92	8141.64
301 - 600	1.89	2825.07	7799	3168.57	5993.64
OVER 600	1.22	739.89	21248	3389.65	4129.54

EXHIBIT NO. P-25B

PLAINTIFF'S
EXHIBIT

P-25B

**1989 ~~ELEMENTARY~~ SPENDING DISPARITY
RATIOS AND DIFFERENCES**

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
<=9	3.59	5,648.62	257	2,182.17	7,830.79
10-17	3.12	4,042.96	592	1,910.42	5,953.38
18-40	2.30	2,153.90	1415	1,662.83	3,816.73
41-100	2.72	3,316.31	5733	1,929.38	5,245.69
101-300	2.35	2,561.72	14879	1,896.67	4,458.39
OVER 300	1.65	1,311.45	81510	2,002.78	3,314.23

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-26A



**1989 SECONDARY SPENDING DISPARITY
RATIOS AND DIFFERENCES**

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
< 24	1.97	6,546.18	176	6,775.89	13,322.07
25-40	2.39	6,437.21	757	4,626.63	11,063.84
41-100	2.39	5,081.16	3321	3,659.53	8,740.69
101-200	2.11	3,422.61	5168	3,070.20	6,492.81
201-300	2.35	3,321.03	4031	2,457.20	5,778.23
301-600	2.07	2,637.64	8499	2,466.53	5,104.17
OVER 600	1.22	618.21	22980	2,761.44	3,379.65

EXHIBIT NO. P-26B

PLAINTIFF'S
EXHIBIT

P-26B

ELEMENTARY AND SECONDARY SPENDING DISPARITY RATIOS
HELENA ELEM. I (1985-86)

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-27 - page 1

PLAINTIFF'S
EXHIBIT

P-27

TABLE 27A: VARIATIONS IN GENERAL FUND PER ANB FOR ELEMENTARY
DISTRICTS BY DISTRICT SIZE, 1985-86

DISTRICT SIZE	HIGH	LOW	RATIO H/L	C.V.	95TH	5TH	RATIO 95/5
-----	----	----	-----	-----	-----	-----	-----
ALL	19,959	1,406	14.2	.268	4,020	1,911	2.1
<= 8	19,959	2,495	8	.479	7,735	2,495	3.1
9-17	5,446	1,724	3.2	.275	4,597	1,872	2.5
18-40	5,931	1,406	4.2	.418	5,612	1,507	3.7
41-100	7,701	1,597	4.8	.379	5,895	1,885	3.1
101-300	6,778	1,815	3.7	.328	5,027	1,881	2.7
> 300	5,167	1,702	3	.197	3,435	1,921	1.8

Data Source: OPI



**TABLE 27B: VARIATIONS IN GENERAL FUND PER ANS FOR SECONDARY DISTRICTS
BY DISTRICT SIZE, 1985-86**

DISTRICT SIZE	HIGH	LOW	RATIO H/L	C.V.	95TH	5TH	RATIO 95/5
-----	-----	-----	-----	-----	-----	-----	-----
ALL	20,163	2,170	9.3	.440	6,632	2,684	2.5
< 24	18,393	7,728	2.4	.316	18,393	7,728	2.4
25-40	20,163	5,848	3.4	.324	20,163	6,632	3
41-100	14,889	3,118	4.8	.352	9,011	3,138	2.9
101-200	14,716	3,119	4.7	.459	6,526	3,142	2.1
201-300	7,793	2,404	3.2	.316	6,513	2,404	2.7
301-600	8,806	2,170	4.1	.427	5,851	2,219	2.6
> 600	3,916	2,828	1.4	.057	3,187	2,828	1.1

Data Source: OPI

EXHIBIT 2
DATE 1-19-93
X



**1992 ~~ELEMENTARY~~ SPENDING DISPARITY
RATIOS AND DIFFERENCES**

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
<= 9	2.62	5,148.41	349	3,169.34	8,317.75
10-17	2.19	3,300.03	448	2,763.13	6,063.16
18-40	2.99	4,804.63	1292	2,409.79	7,214.42
41-100	2.82	5,393.27	4877	2,969.11	8,362.38
101-300	1.85	2,331.09	14658	2,731.06	5,062.15
OVER 300	1.45	1,262.85	84955	2,778.76	4,041.61

EXHIBIT NO. P-28A

PLAINTIFF'S
EXHIBIT

P-28A

**1992 ~~SECONDARY~~ SPENDING DISPARITY
RATIOS AND DIFFERENCES**

DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN SPENDING PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
< 24	2.96	16,998.63	67	8,654.30	25,652.93
25-40	2.05	7,354.87	943	7,005.13	14,360.00
41-100	2.53	7,688.42	3428	5,018.47	12,706.89
101-200	2.91	7,943.40	5756	4,151.34	12,094.74
201-300	1.83	3,056.89	3454	3,690.21	6,747.10
301-600	2.09	3,773.51	7394	3,461.13	7,234.64
OVER 600	1.38	1,313.90	20848	3,474.81	4,788.71

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-28B

PLAINTIFF'S
EXHIBIT

P-28B

DISPARITY RATIOS (GRAPHS)

EXHIBIT NO. P-29

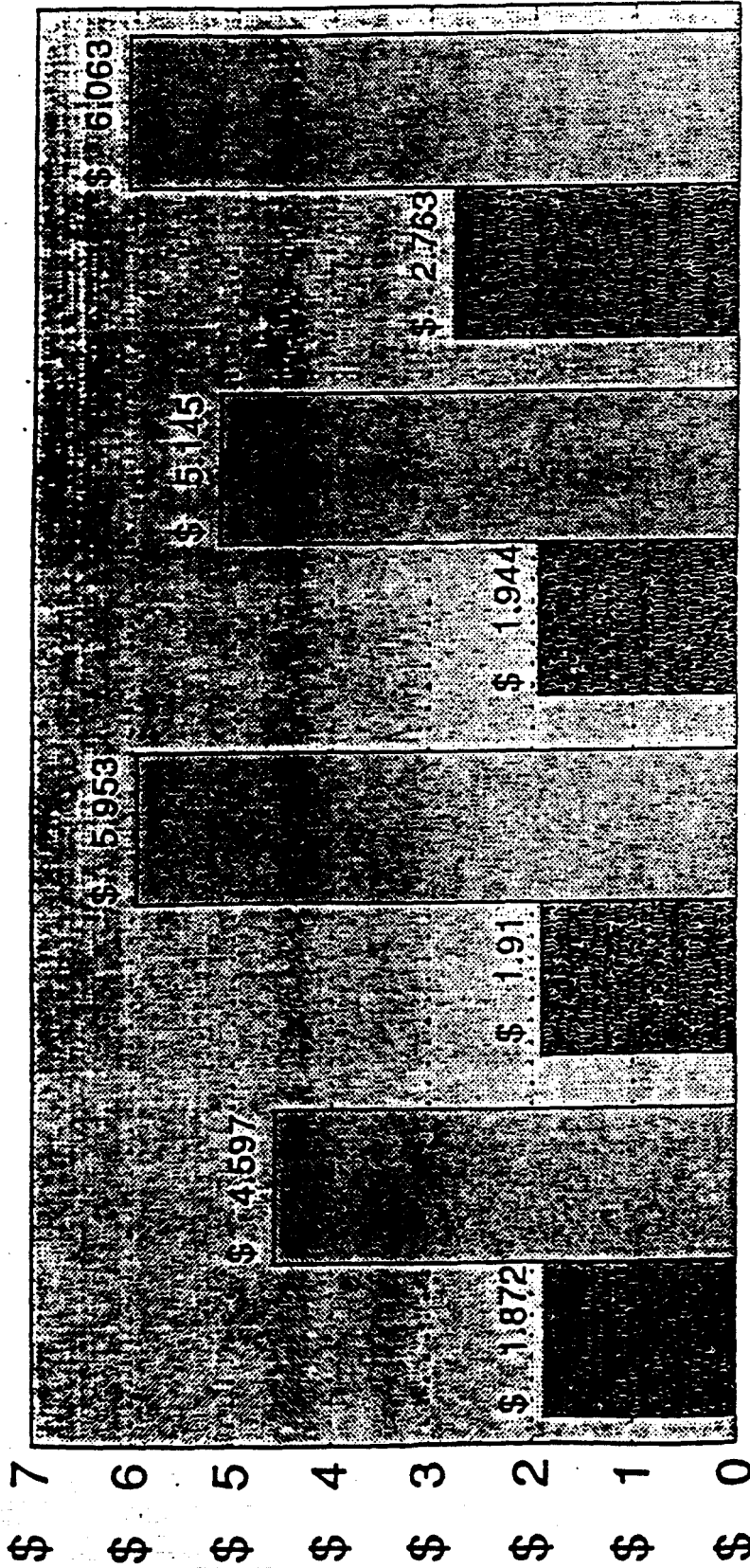
**PLAINTIFF'S
EXHIBIT**

P-29

CHANGES IN ELEMENTARY SPENDING DISPARITY RATIOS: 1986-1992

ANB GROUPING: 10 - 17

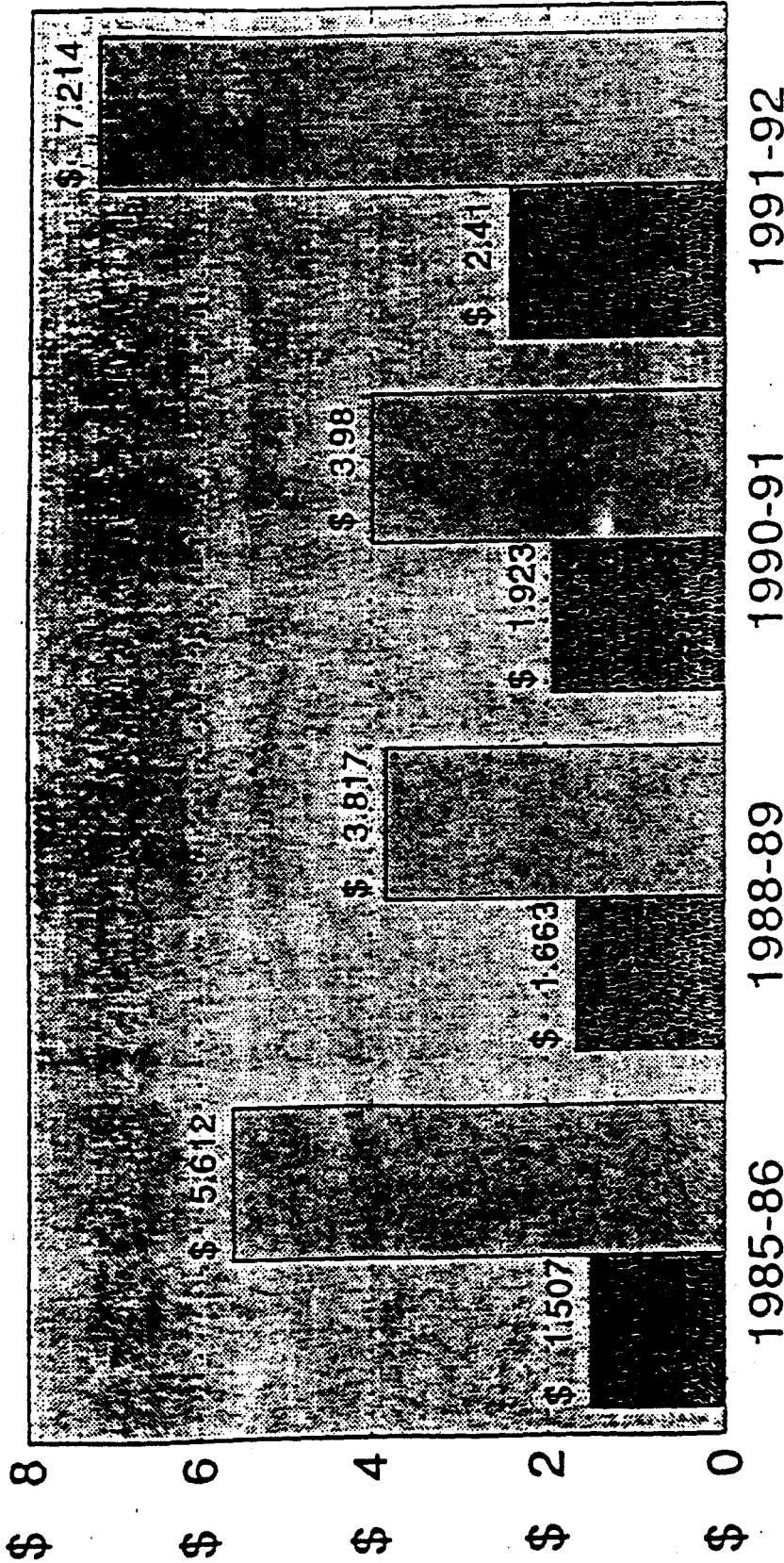
Thousands



95th / 5th Ratio	2.5	3.12	2.65	2.19
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DATA SOURCE: OPI

Thousands



95th / 5th Ratio	3.7	2.30	2.07	2.99
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DATA SOURCE: OPI

EXHIBIT 2
DATE 1-19-93

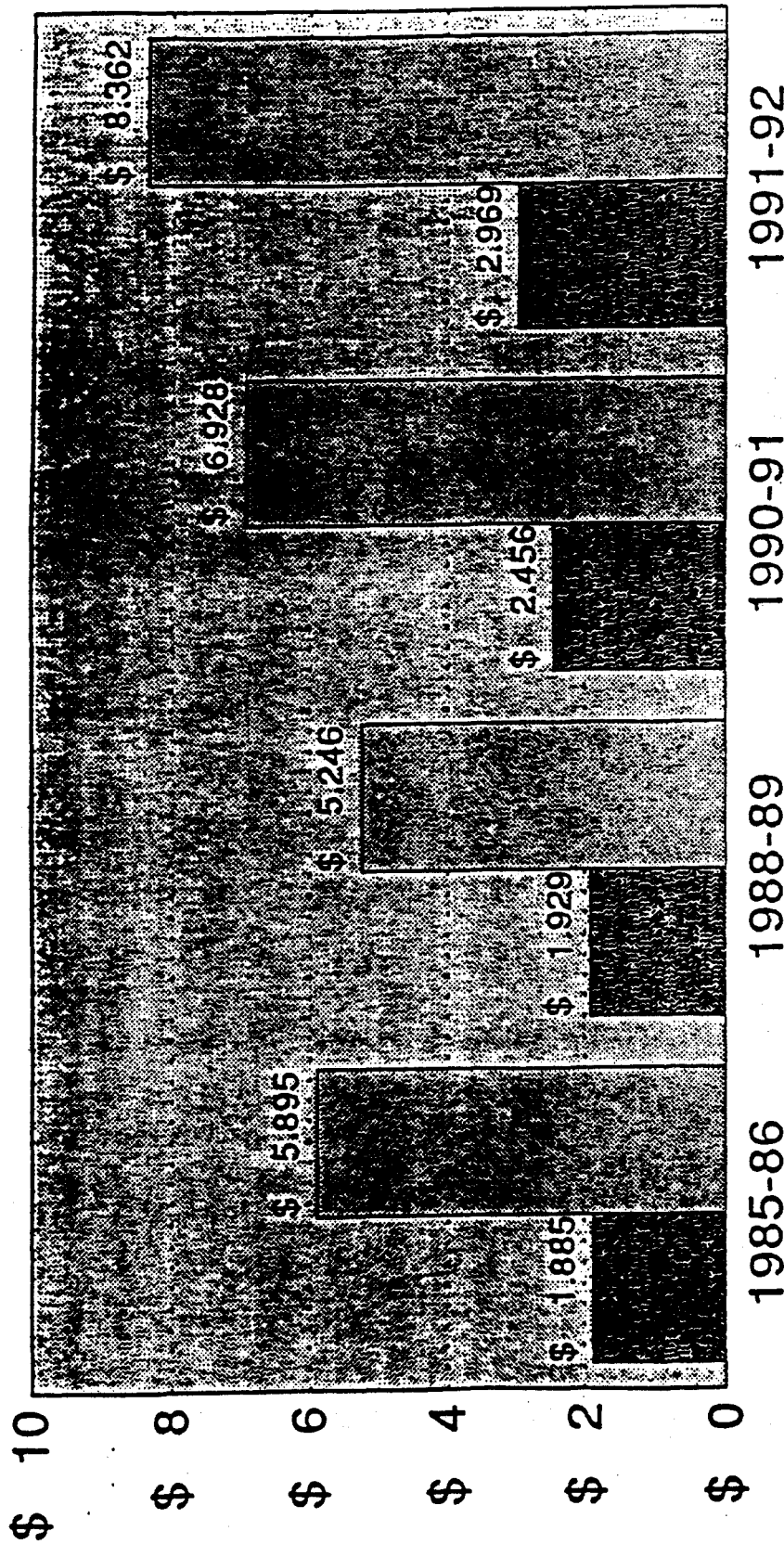
PLAINTIFF'S
EXHIBIT

P-278

CHANGES IN ELEMENTARY SPENDING DISPARITY RATIOS: 1986-1992

ANB GROUPING: 41 - 100

Thousands

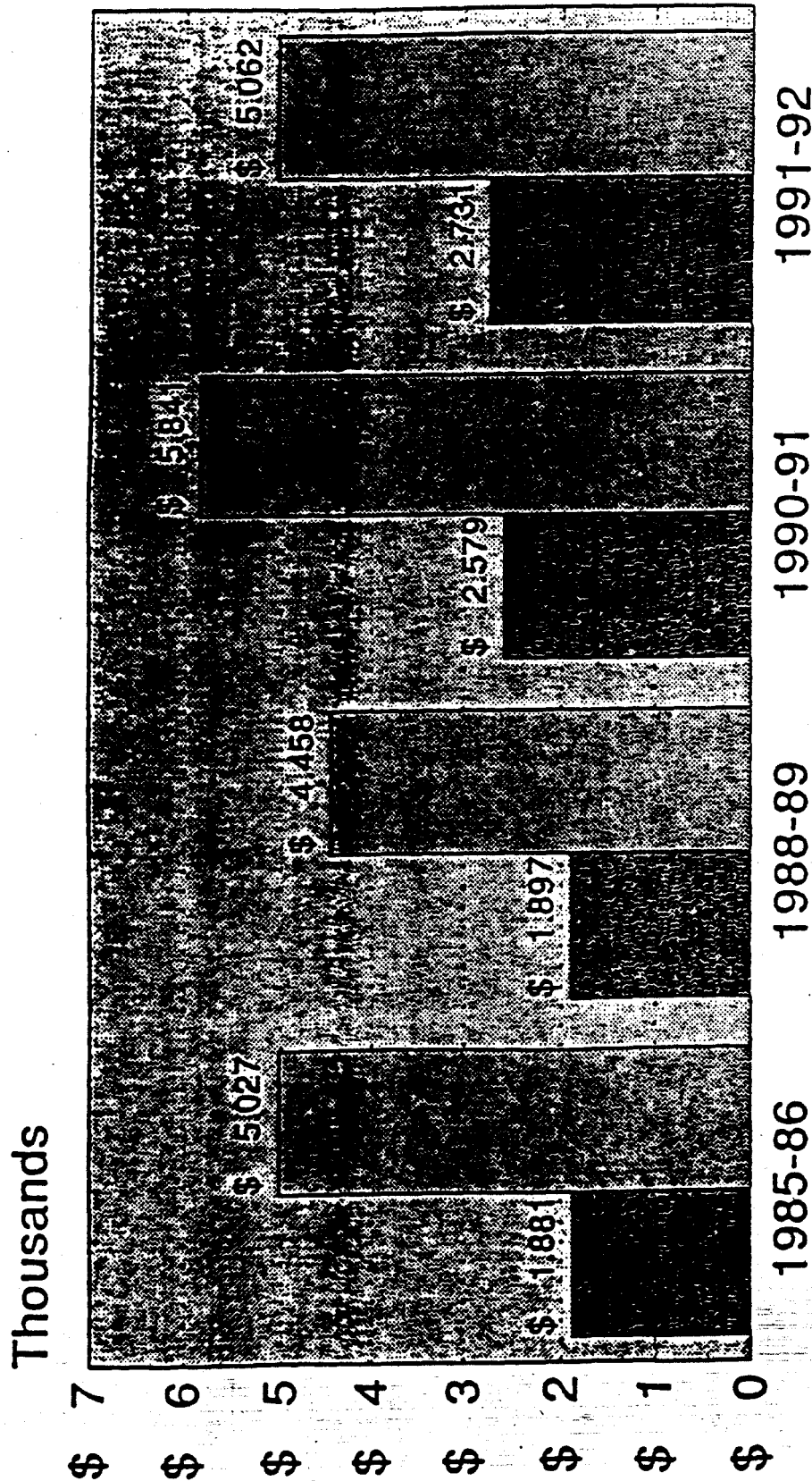


95th / 5th Ratio	3.1	2.72	2.82
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DATA SOURCE: OPI

PLAINTIFF'S
EXHIBIT
P-29C

ANB GROUP: 101 - 300



95th / 5th Ratio	2.7	2.35	2.26	1.85
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DATA SOURCE: OPI

EXHIBIT 2
DATE 1-19-93

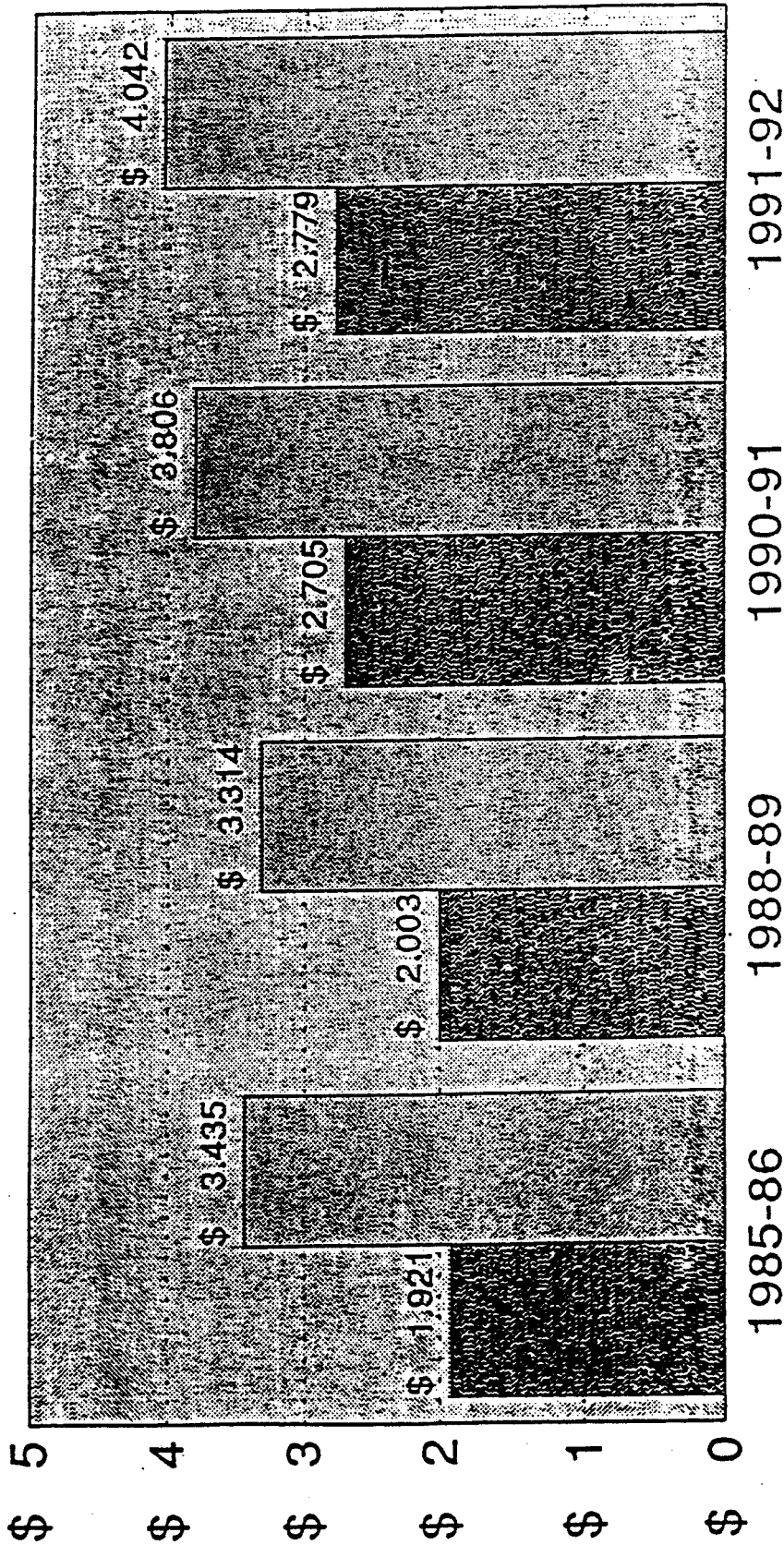
PLAINTIFF'S
EXHIBIT

P-297

CHANGES IN ELEMENTARY SPENDING DISPARITY RATIOS: 1986-1992

ANB GROUPING: OVER 300

Thousands



95th / 5th Ratio	1.8	1.65	1.41	1.45
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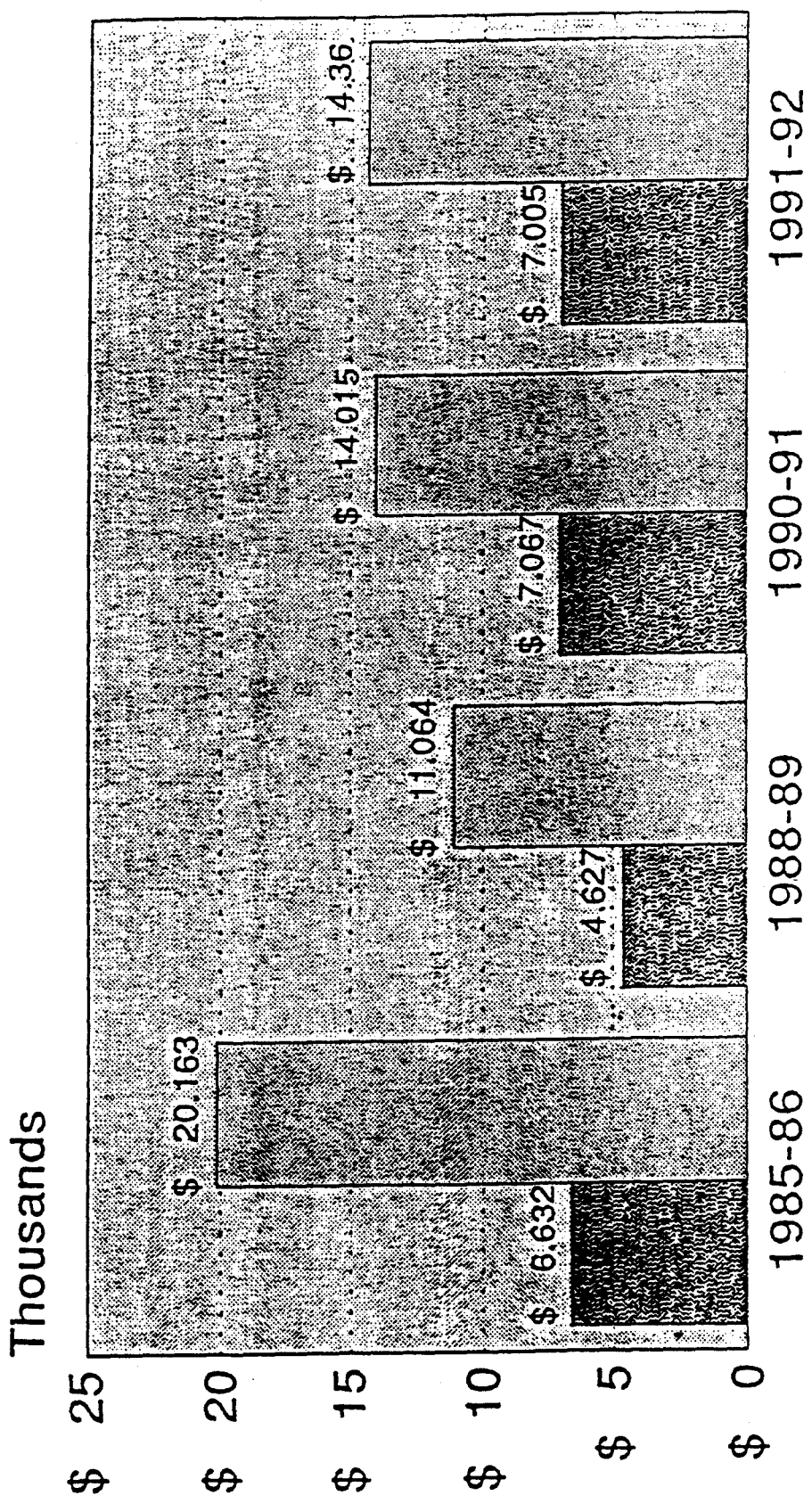
DATA SOURCE: OPI

PLAINTIFF'S
EXHIBIT
p-29E

EXHIBIT 2
DATE 1-19-93

CHANGES IN SECONDARY SPENDING DISPARITY RATIOS: 1986-1992

ANB GROUPING: 25 - 40

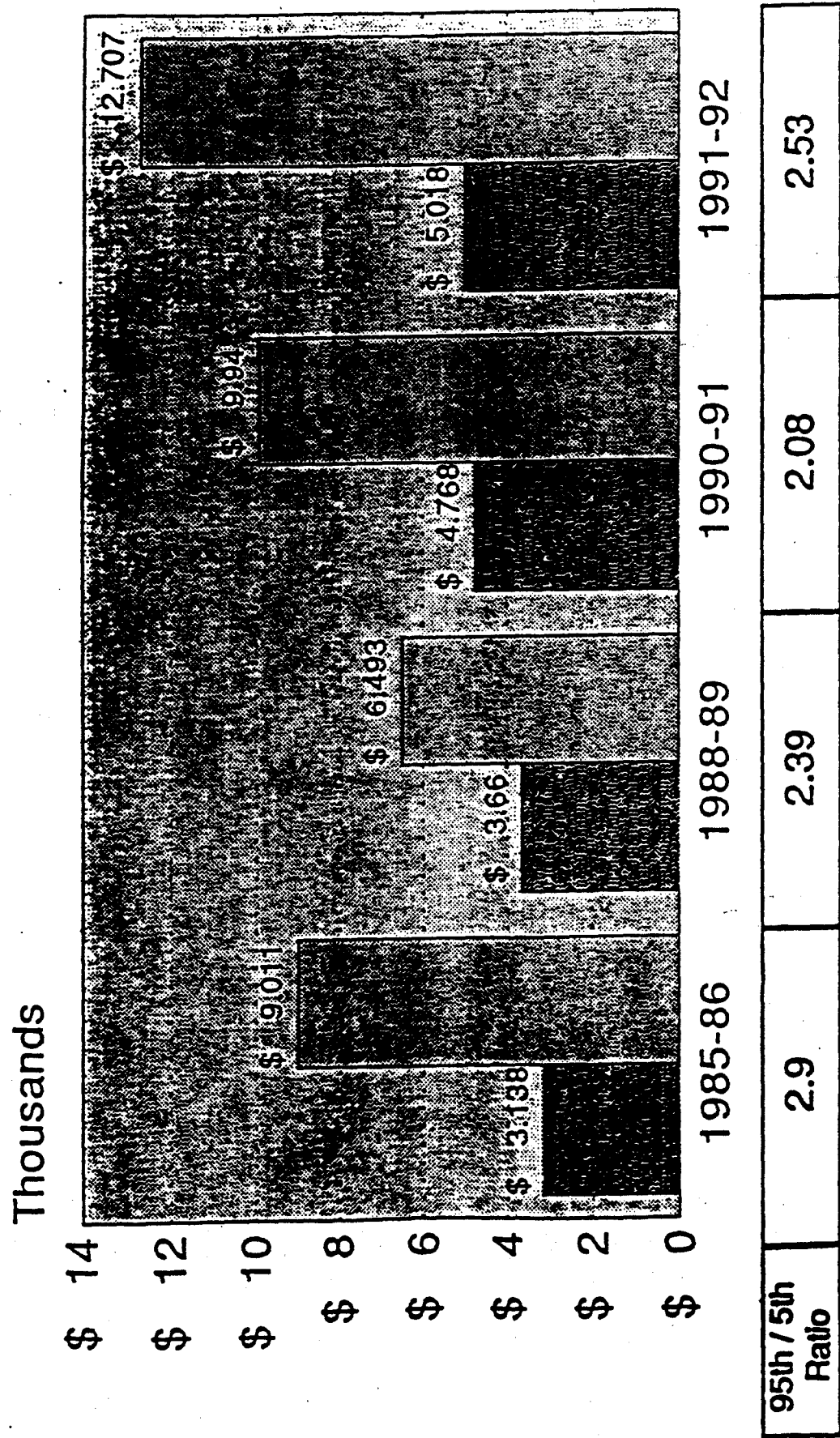


95th / 5th Ratio	3.0	2.39	1.98	2.05
------------------	-----	------	------	------

DATA SOURCE: OPI

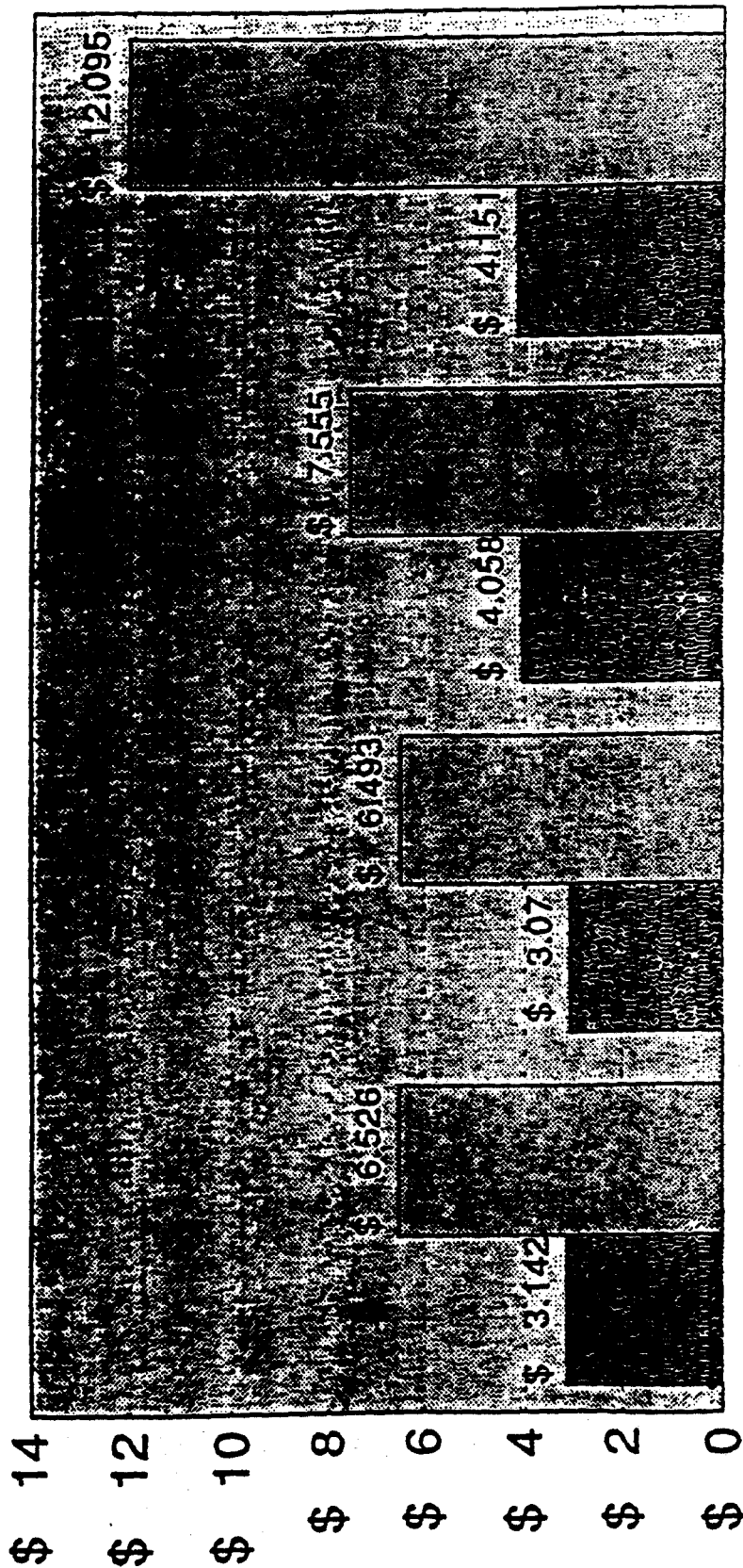
CHANGES IN SECONDARY SPENDING DISPARITY RATIOS: 1986- 1992

ANB GROUPING: 41 - 100



DATA SOURCE: OPI

Thousands

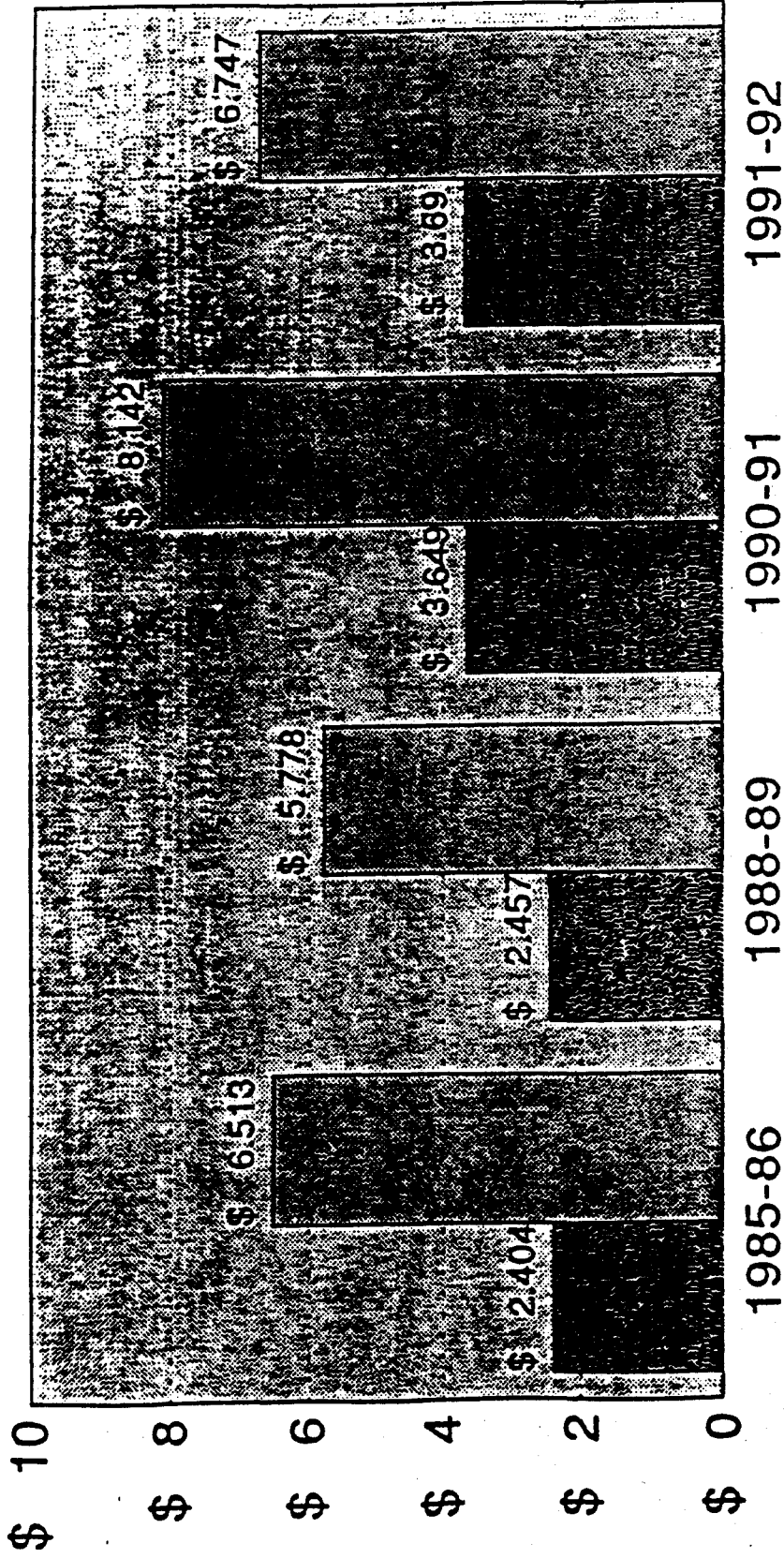


95th / 5th Ratio	2.1	2.11	1.86	2.91
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DATA SOURCE: OPI

EXHIBIT 2
 DATE: 1-19-93

Thousands



95th / 5th Ratio	2.7	2.35	2.23	1.83
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DATA SOURCE: OPI

CHANGES IN SECONDARY SPENDING DISPARITY RATIOS: 1986-1992

ANB GROUPING: 301 - 600

Thousands



95th / 5th Ratio	2.6	2.07	1.89	2.09
------------------	-----	------	------	------

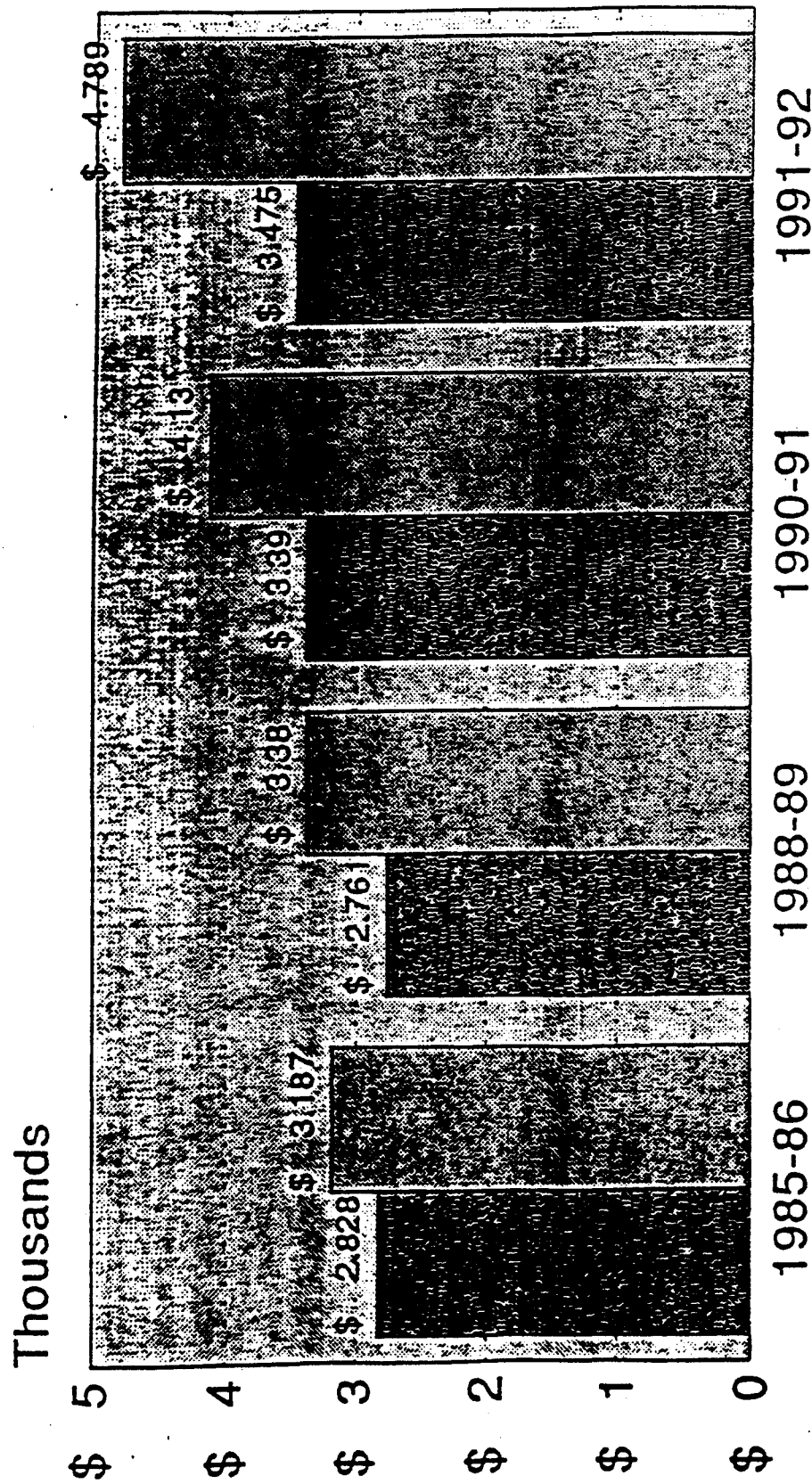
DATA SOURCE: OPI

EXHIBIT 2
DATE 1-19-93

PLAINTIFF'S
EXHIBIT
P-201

CHANGES IN SECONDARY SPENDING DISPARITY RATIOS: 1986- 1992

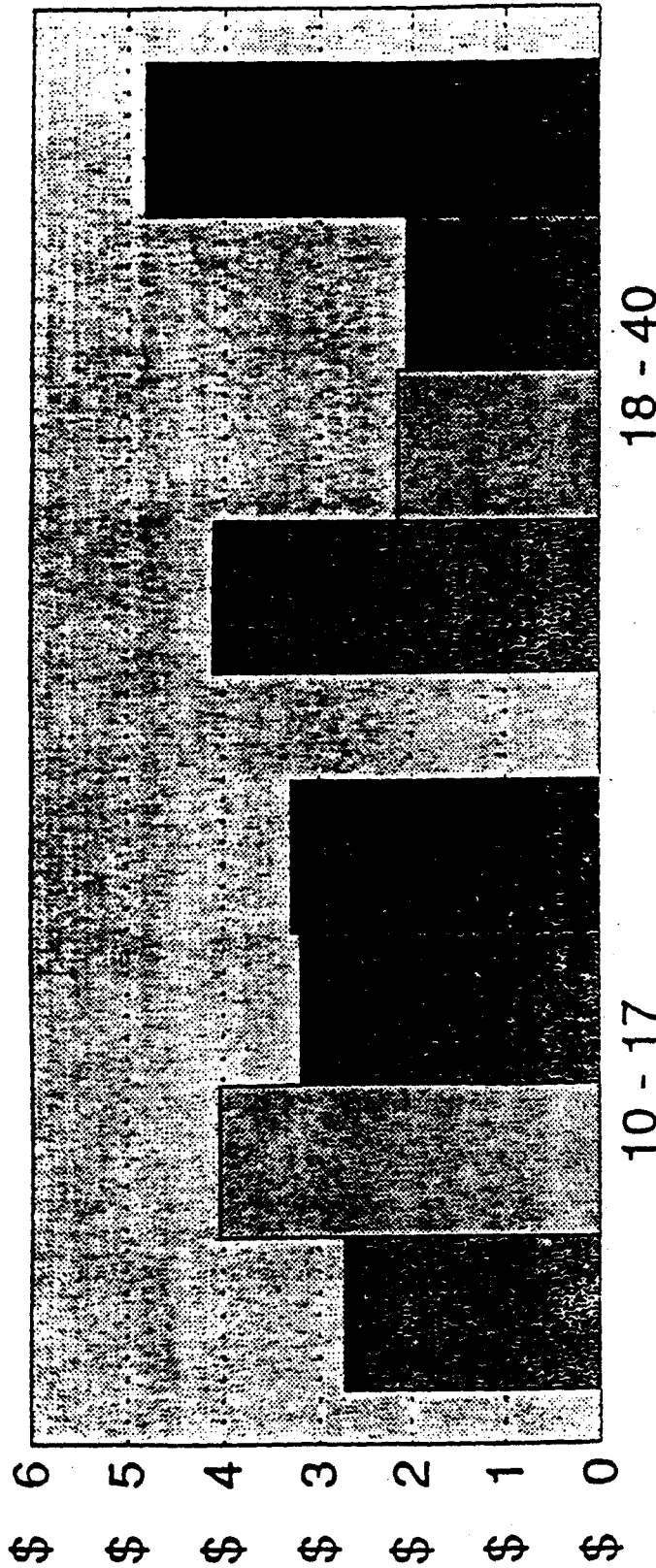
ANB GROUPING: OVER 600



95th / 5th Ratio	1.1	1.22	1.22	1.38
------------------	-----	------	------	------

DATA SOURCE: OPI

Thousands



10 - 17

18 - 40

1985-86	\$ 2.725	\$ 4.105
1988-89	\$ 4.043	\$ 2.154
1990-91	\$ 3.201	\$ 2.058
1991-92	\$ 3.3	\$ 4.805

DATA SOURCE: OPI

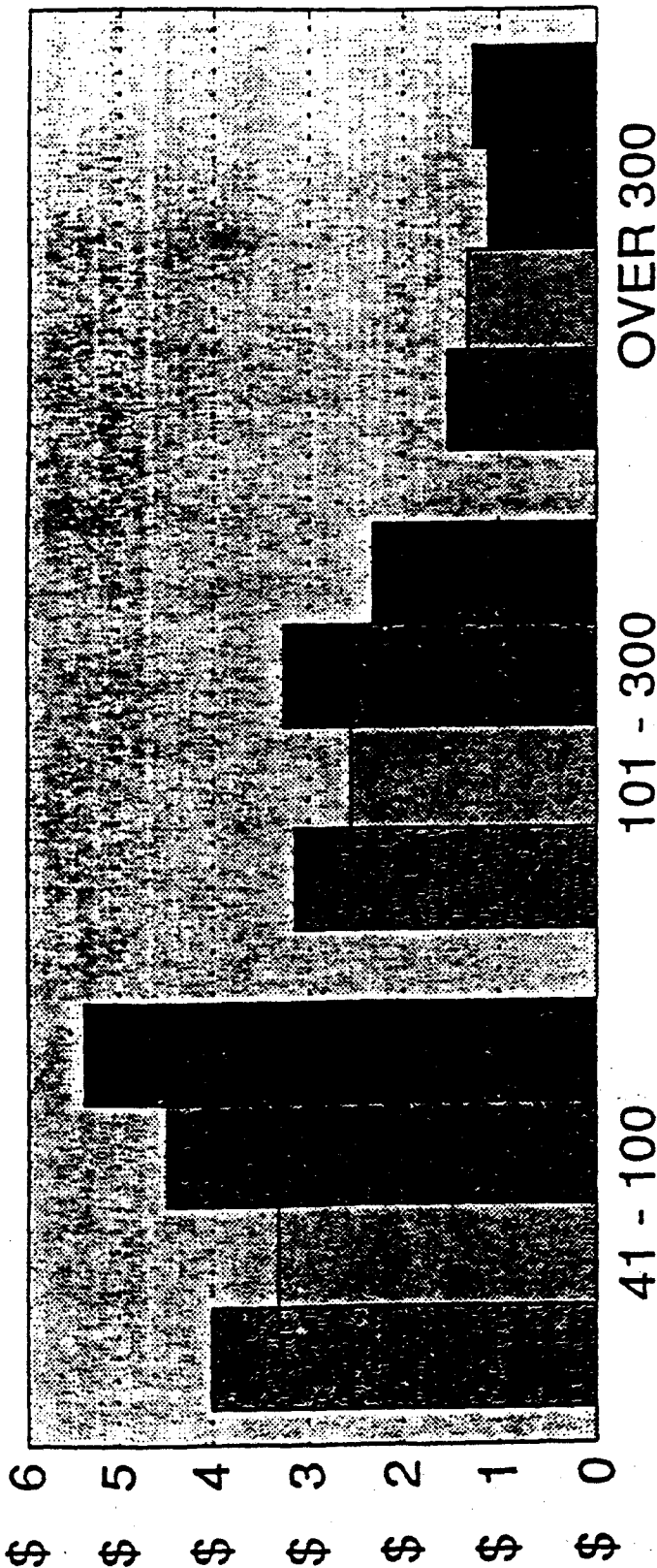
EXHIBIT 2
DATE 1-19-93

PLAINTIFF'S
EXHIBIT
P-30A

EXHIBIT 2

DATE 1-19-93

Thousands



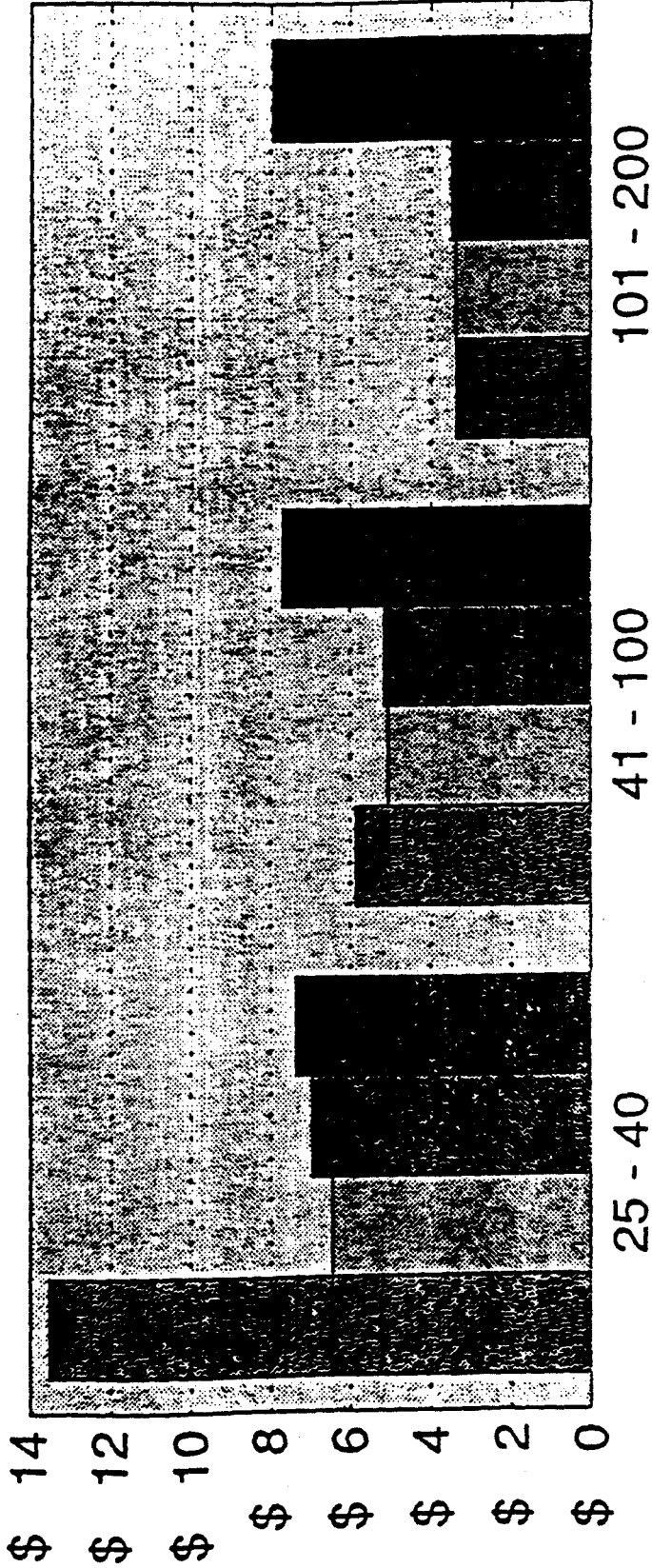
1985-86	\$ 4.01	\$ 3.146	\$ 1.514
1988-89	\$ 3.316	\$ 2.562	\$ 1.311
1990-91	\$ 4.472	\$ 3.262	\$ 1.101
1991-92	\$ 5.393	\$ 2.331	\$ 1.263

DATA SOURCE: OPI

PLAINTIFF'S
EXHIBIT

P-30B

Thousands



1985-86	\$ 13.531	\$ 5.873	\$ 3.384
1988-89	\$ 6.437	\$ 5.081	\$ 3.423
1990-91	\$ 6.948	\$ 5.172	\$ 3.497
1991-92	\$ 7.355	\$ 7.688	\$ 7.943

DATA SOURCE: OPI

PLAINTIFF'S
EXHIBIT

P-30C

**1991 ELEMENTARY TAXABLE VALUATION
DISPARITY RATIOS AND DIFFERENCES**

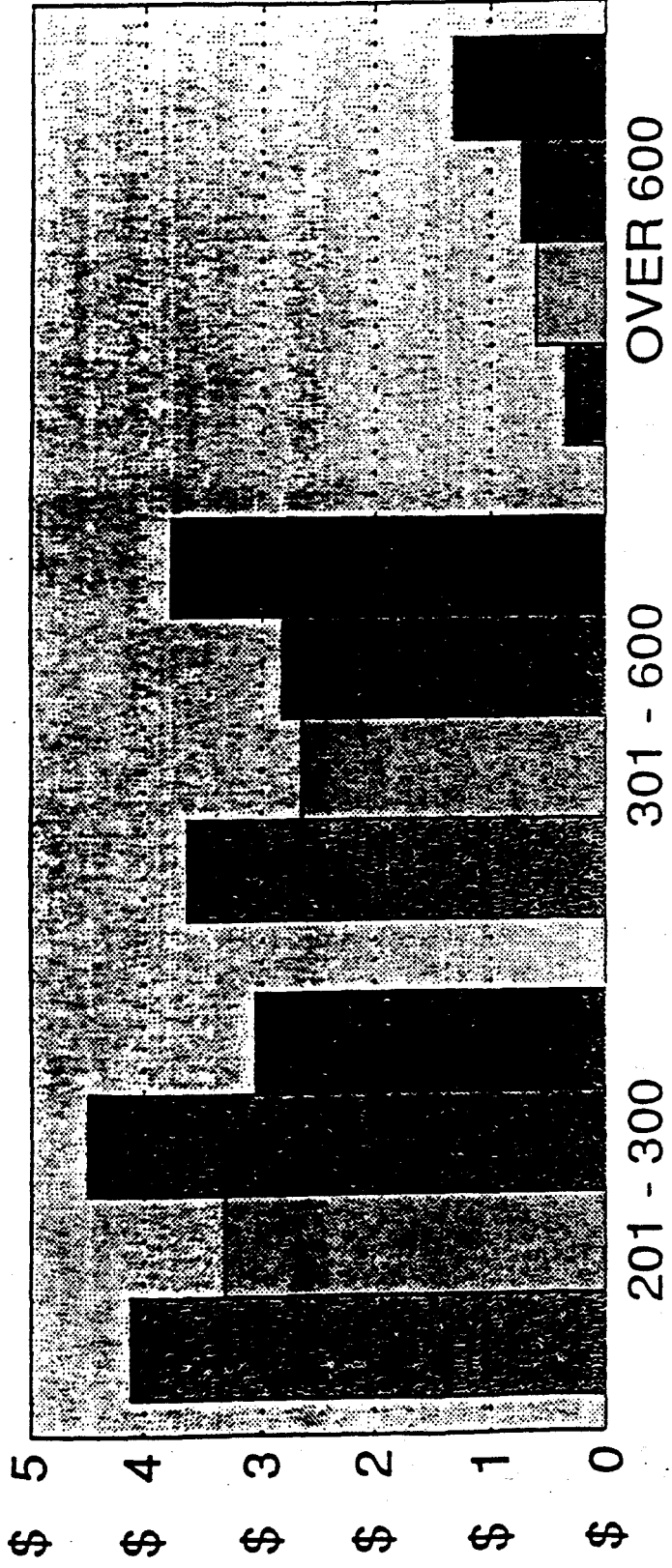
DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN TAXABLE VALUATION PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
<= 9	24.21	298,283.16	296	12,850.22	311,133.38
10-17	16.47	167,496.97	510	10,827.63	178,324.60
18-40	13.69	83,463.99	1223	6,574.61	90,038.60
41-100	8.70	74,993.33	5001	9,740.94	84,734.27
101-300	59.64	35,139.98	15580	599.24	35,739.22
OVER 300	2.53	9,910.43	82983	6,473.57	16,384.00

EXHIBIT P-31A

PLAINTIFF'S
EXHIBIT

P-31A

Thousands



1985-86	\$ 4.109	\$ 3.632	\$ 0.359
1988-89	\$ 3.321	\$ 2.638	\$ 0.618
1990-91	\$ 4.493	\$ 2.825	\$ 0.74
1991-92	\$ 3.057	\$ 3.774	\$ 1.314

DATA SOURCE: OPI

**1991 SECONDARY TAXABLE VALUATION
DISPARITY RATIOS AND DIFFERENCES**

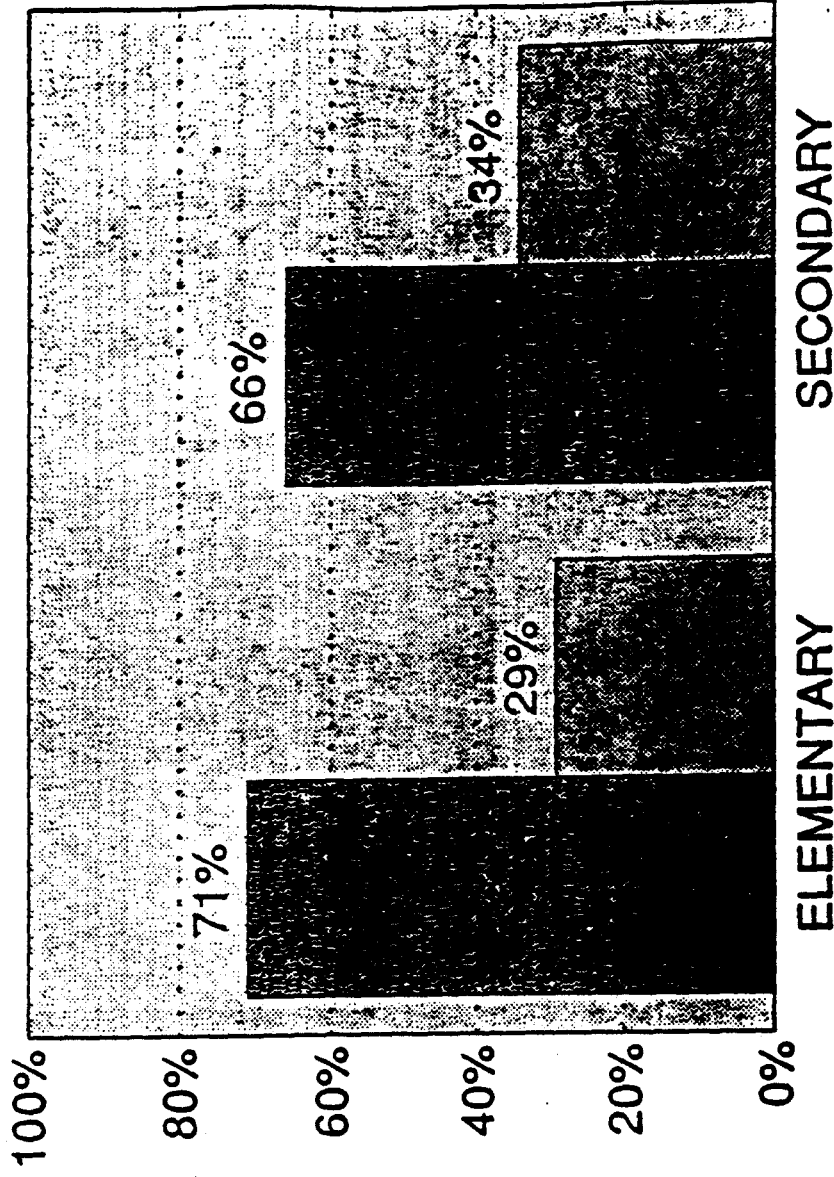
DISTRICT SIZE	DISPARITY RATIO	DIFFERENCE IN TAXABLE VALUATION PER STUDENT	# OF STUDENTS	5TH PERCENTILE	95TH PERCENTILE
< 24	3.26	125,214.45	123	55,465.55	180,680.00
25-40	4.44	147,822.03	825	43,015.07	190,837.10
41-100	6.54	86,650.98	3656	15,641.51	102,292.49
101-200	7.38	70,122.78	5194	10,991.54	81,114.32
201-300	4.25	55,836.31	3562	17,158.36	72,994.67
301-600	24.96	351,276.12	7799	14,659.14	365,935.26
OVER 600	1.64	14,568.71	21248	22,714.79	37,283.50

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-31B



DISTRIBUTION OF DISTRICT 1991 TOTAL EXPENDITURES



GENERAL FUND	71%	66%
OUTSIDE GENERAL FUND	29%	34%

DATA SOURCE: OPI

**LAUREL & COLSTRIP HIGH SCHOOL BUDGET
CHANGES, 1986-1992 FOR SELECTED YEARS**

	<u>ANB</u>	<u>LAUREL H.S.</u> BUDGET	<u>ANB</u>	<u>COLSTRIP H.S.</u> BUDGET
1985-86	522	1,581,998	433	2,607,194
1988-89	553	1,604,729	451	2,321,871
1989-90	559	1,814,835	445	2,812,829

BUDGET ROUTE OPTIONS

FOUNDATION + 35%	1,904,032	1,662,676
104% LAST YR'S BUDGET	1,887,428	2,925,342

1990-91	534	1,903,878	459	2,925,342
1991-92	543	1,926,468	462	3,042,355

EXHIBIT 2
DATE 1-19-93
FILE _____

EXHIBIT P-33A

**PLAINTIFF'S
EXHIBIT**

P-33A

**PROJECTED LAUREL & COLSTRIP HIGH SCHOOL
BUDGETS 1992 THROUGH 2002**

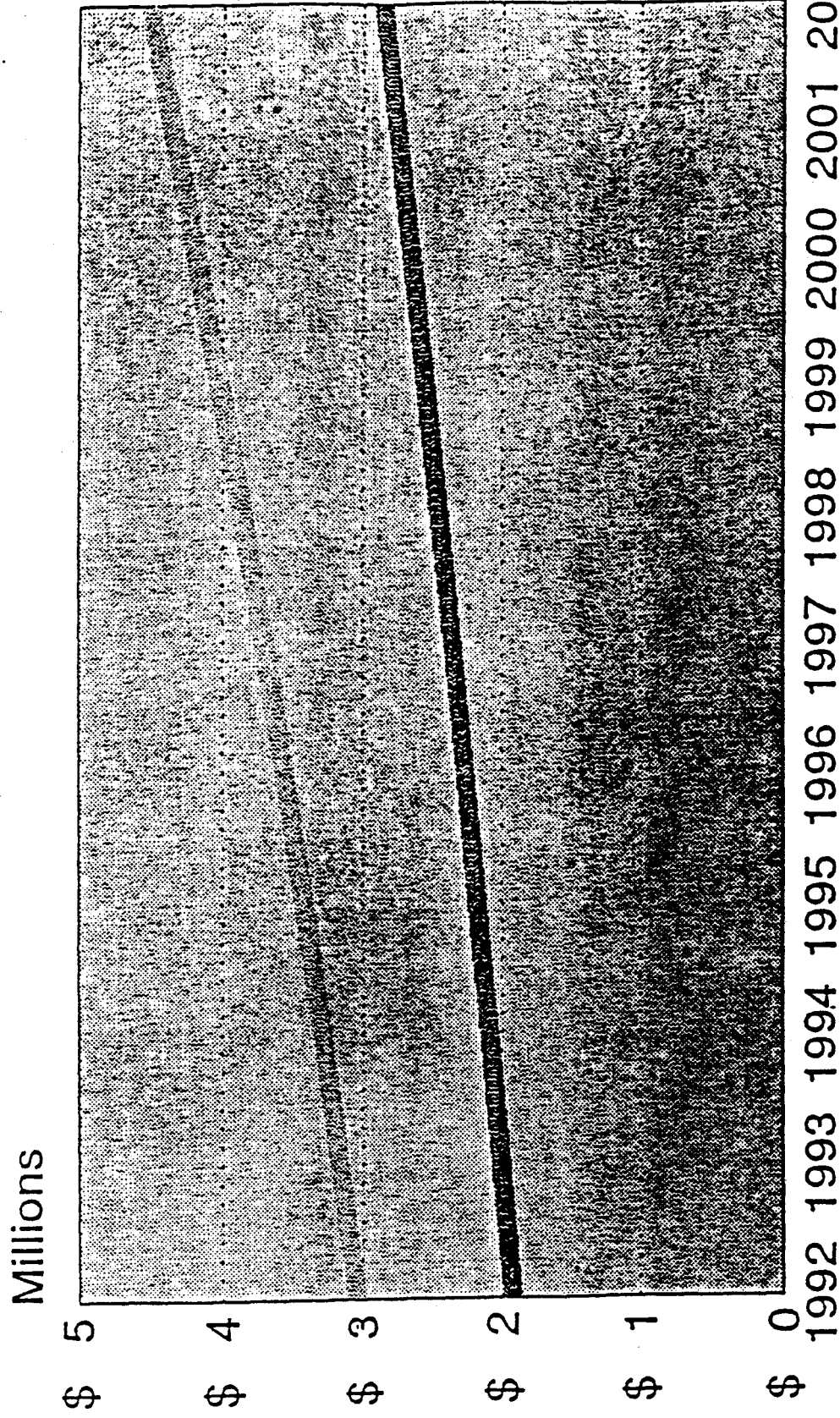
	<u>LAUREL</u>	<u>COLSTRIP</u>	<u>DIFFERENCE</u>	<u>DIFF/ANNUAL</u>
1992	1,926,467	3,042,355	1,115,887	3037
1993	2,003,527	3,164,049	1,160,522	3159
1994	2,083,698	3,290,611	1,206,943	3285
1995	2,167,015	3,422,236	1,255,221	3417
1996	2,253,695	3,559,125	1,305,430	3553
1997	2,343,843	3,701,490	1,357,647	3695
1998	2,437,597	3,849,550	1,411,953	3843
1999	2,535,100	4,003,532	1,468,431	3997
2000	2,636,504	4,163,673	1,527,168	4157
2001	2,741,965	4,330,220	1,588,255	4323
2002	2,851,643	4,503,429	1,651,785	4496
 DIFFERENCE 2002-1992	 925,175	 1,461,074		
 VALUE OF 1 MILL GIVEN 1992 VALUATION	 14,191	 167,212		
 MILLS NEEDED TO RAISE DIFFERENCE	 65.19	 8.74		

EXHIBIT P-33B

PLAINTIFF'S
EXHIBIT

P-33B

PROJECTED BUDGETS FOR LAUREL & COLSTRIP HIGH SCHOOLS THRU 2002



■ LAUREL ■ COLSTRIP

ASSUMES 4% INCREASE PER YEAR WITH NO CHANGE IN ANB

**1991 DISTRIBUTION OF DISTRICTS AND STUDENTS
BY OPTIMAL BUDGET ROUTE**

<u>BUDGET ROUTE</u>	<u>NUMBER OF DISTRICTS</u>	<u>PERCENT OF DISTRICTS</u>	<u># OF STUDENTS</u>	<u>PERCENT OF DISTRICT</u>
104% OF PRIOR YR. BUDGET	265	54.64	68428	48.40
FOUNDATION + 35%	220	45.36	72939	51.60
TOTAL	485		141367	

EXHIBIT NO. P-34A

PLAINTIFF'S
EXHIBIT

P-34A

**1992 DISTRIBUTION OF DISTRICTS* AND STUDENTS
BY OPTIMAL BUDGET ROUTE**

BUDGET ROUTE	NUMBER OF DISTRICTS	PERCENT OF DISTRICTS	# OF STUDENTS	PERCENT OF STUDENTS
104% OF PRIOR YR. BUDGET	323	78.97	100834	85.73
FOUNDATION + 35%	86	21.03	16781	14.27
TOTAL	409		117615	

* Table includes only districts that optimized budget route (409 of 526).

EXHIBIT 2
DATE 1-19-93

EXHIBIT NO. P-34B



**ELEMENTARY COMPARATIVE AVERAGE SPENDING
AND TAXABLE VALUATION BY BUDGET ROUTE**

BUDGET ROUTE	TAXABLE VALUATION PER STUDENT		SPENDING PER STUDENT	
	1989 AVERAGE	1991 AVERAGE	1989 AVERAGE	1991 AVERAGE
104% OF PRIOR YR. BUDGET	28,207.35	19,325.34	2,999.45	3,568.25
FOUNDATION + 35%	12,073.35	11,601.79	2,294.12	2,877.46

EXHIBIT P-35A

PLAINTIFF'
EXHIBIT

P-35A

**SECONDARY COMPARATIVE AVERAGE SPENDING
AND TAXABLE VALUATION BY BUDGET ROUTE**

BUDGET ROUTE	TAXABLE VALUATION PER STUDENT		SPENDING PER STUDENT	
	1989 AVERAGE	1991 AVERAGE	1989 AVERAGE	1991 AVERAGE
104% OF PRIOR YR. BUDGET	48,483.95	39,097.47	3,903.59	4,809.04
FOUNDATION + 35%	29,421.33	29,662.52	3,020.06	3,811.62

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-35B



**1988-89 AND 1990-91 PER PUPIL SPENDING AVERAGES
OF MONTANA ELEMENTARY SCHOOL DISTRICTS CATEGORIZED BY
SIZE GROUP AND 1988-89 PER PUPIL EXPENDITURE QUARTILE**

		<u>1988-89 ELEMENTARY DISTRICT EXPENDITURE QUARTILE</u>				
		<u>LOWEST</u>	<u>SECOND</u>	<u>THIRD</u>	<u>HIGHEST</u>	<u>DIFF</u>
<u>SCHOOL DISTRICT</u>						
<u>SIZE GROUP</u>						
<u>Smallest</u>						
1988-89	\$2,139	\$2,282	\$2,510	\$4,704	\$2,565	
1990-91	\$3,572	\$2,977	\$3,096	\$4,294	\$722	
<u>Group 2</u>						
1988-89	\$2,002	\$2,332	\$2,577	\$3,791	\$1,789	
1990-91	\$2,705	\$3,038	\$2,832	\$3,998	\$1,293	
<u>Group 3</u>						
1988-89	\$1,919	\$2,317	\$2,542	\$3,305	\$1,386	
1990-91	\$2,624	\$3,079	\$2,908	\$3,688	\$1,064	
<u>Group 4</u>						
1988-89	\$1,972	\$2,363	\$2,533	\$3,795	\$1,823	
1990-91	\$2,794	\$2,971	\$3,190	\$4,605	\$1,811	
<u>Group 5</u>						
1988-89	\$1,997	\$2,342	\$2,567	\$3,423	\$1,426	
1990-91	\$2,826	\$2,946	\$3,148	\$3,883	\$1,057	
<u>Largest</u>						
1988-89	\$2,081	\$2,333	\$2,478	\$3,038	\$957	
1990-91	\$2,814	\$2,857	\$2,945	\$3,542	\$728	

NOTE: Districts are categorized based on spending per ANB in 1988-89. For 1990-91, districts are in the same groups as they were in 1988-89 so that the same districts are in the same quartiles in both years.

**1990-91 AND 1991-92 PER PUPIL SPENDING AVERAGES
OF MONTANA ELEMENTARY SCHOOL DISTRICTS CATEGORIZED BY
SIZE GROUP AND 1990-91 PER PUPIL EXPENDITURE QUARTILE**

1990-91 ELEMENTARY DISTRICT EXPENDITURE QUARTILE
LOWEST SECOND THIRD HIGHEST DIFF

SCHOOL DISTRICT
SIZE GROUP

Smallest

1990-91	\$2,772	\$2,886	\$3,120	\$4,849	\$2,077
1991-92	\$4,653	\$2,944	\$3,738	\$5,271	\$618

Group 2

1990-91	\$2,404	-	\$3,005	\$4,081	\$1,677
1991-92	\$3,371	-	\$3,179	\$4,781	\$1,410

Group 3

1990-91	\$2,441	-	\$3,040	\$3,757	\$1,316
1991-92	\$3,181	-	\$3,345	\$4,804	\$1,623

Group 4

1990-91	\$2,510	\$2,874	\$3,081	\$4,626	\$2,116
1991-92	\$3,085	\$3,184	\$3,413	\$5,354	\$2,269

Group 5

1990-91	\$2,597	\$2,865	\$3,051	\$3,876	\$1,279
1991-92	\$3,045	\$3,226	\$3,215	\$4,106	\$1,061

Largest

1990-91	\$2,731	\$2,873	\$2,971	\$3,787	\$1,056
1991-92	\$2,863	\$2,927	\$3,082	\$4,055	\$1,192

NOTE: Districts are categorized based on spending per ANB in 1990-91. For 1991-92, districts are in the same groups as they were in 1990-91 so that the same districts are in the same quartiles in both years.

EXHIBIT 2
DATE 1-19-93
1

**1988-89 AND 1990-91 PER PUPIL SPENDING AVERAGES
OF MONTANA SECONDARY SCHOOL DISTRICTS CATEGORIZED BY
SIZE GROUP AND 1988-89 PER PUPIL EXPENDITURE QUARTILE**

		<u>1988-89 SECONDARY DISTRICT EXPENDITURE QUARTILE</u>				
		<u>LOWEST</u>	<u>SECOND</u>	<u>THIRD</u>	<u>HIGHEST</u>	<u>DIFF</u>
<u>SCHOOL DISTRICT</u>						
<u>SIZE GROUP</u>						
<u>Smallest</u>						
	1988-89	-	-	-	\$9,140	-
	1990-91	-	-	-	\$10,202	-
<u>Group 2</u>						
	1988-89	-	-	-	\$7,465	-
	1990-91	-	-	-	\$8,715	-
<u>Group 3</u>						
	1988-89	-	-	\$3,526	\$5,984	\$2,458
	1990-91	-	-	\$4,691	\$7,259	\$2,568
<u>Group 4</u>						
	1988-89	-	\$3,030	\$3,453	\$4,857	\$1,827
	1990-91	-	\$4,175	\$4,427	\$5,702	\$1,527
<u>Group 5</u>						
	1988-89	\$2,805	\$3,032	\$3,387	\$4,734	\$1,929
	1990-91	\$3,950	\$3,891	\$3,949	\$5,451	\$1,501
<u>Group 6</u>						
	1988-89	\$2,784	\$3,060	\$3,424	\$4,395	\$1,611
	1990-91	\$3,596	\$4,334	\$4,346	\$5,948	\$2,352
<u>Largest</u>						
	1988-89	\$2,761	\$3,040	\$3,286	-	\$525
	1990-91	\$3,472	\$3,645	\$3,988	-	\$516

NOTE: Districts are categorized based on spending per ANB in 1988-89. For 1990-91, districts are in the same groups as they were in 1988-89 so that the same districts are in the same quartiles in both years.

**1990-91 AND 1991-92 PER PUPIL SPENDING AVERAGES
OF MONTANA SECONDARY SCHOOL DISTRICTS CATEGORIZED BY
SIZE GROUP AND 1990-91 PER PUPIL EXPENDITURE QUARTILE**

1990-91 SECONDARY DISTRICT EXPENDITURE QUARTILE					
	LOWEST	SECOND	THIRD	HIGHEST	DIFF
SCHOOL DISTRICT SIZE GROUP					
Smallest					
1990-91	-	-	-	\$10,147	-
1991-92	-	-	-	\$13,083	-
Group 2					
1990-91	-	-	-	\$9,481	-
1991-92	-	-	-	\$10,766	-
Group 3					
1990-91	-	-	\$4,330	\$6,917	\$2,587
1991-92	-	-	\$4,779	\$7,715	\$2,936
Group 4					
1990-91	-	-	\$4,277	\$5,787	\$1,510
1991-92	-	-	\$4,492	\$6,412	\$1,920
Group 5					
1990-91	-	\$3,795	\$4,164	\$5,961	\$2,166
1991-92	-	\$3,944	\$4,333	\$7,084	\$3,140
Group 6					
1988-89	\$3,472	\$3,809	\$4,319	\$5,842	\$2,370
1990-91	\$3,754	\$4,065	\$4,464	\$6,420	\$2,666
Largest					
1990-91	\$3,441	\$3,875	\$4,017	-	\$576
1991-92	\$3,535	\$4,148	\$4,355	-	\$820

NOTE: Districts are categorized based on spending per ANB in 1990-91. For 1991-92, districts are in the same groups as they were in 1990-91 so that the same districts are in the same quartiles in both years.

EXHIBIT 2
DATE 1-19-93

DISTRICT NAME: FLORENCE-CARLTON E
COUNTY: RAVALLI
LEGAL ENTITY: 0742

DATE: 09/03/92
AVERAGE NUMBER BELONGING (ANB): 464
ACTUAL ENROLLMENT (OCT. 1, 1991) 489

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET: 1243869 FY90 GENERAL FUND BUDGET: 979190

FY91 SPENDING PER STUDENT: (ANB BASED) ENROLLMENT BASED

OVERALL	2680.75	2543.70
SPECIAL ED REMOVED	2680.75	2543.70
PL874 & SP ED REMOVED	2680.75	2543.70

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS

ISOLATED: 0
SCHEDULE PAYMENT: 1054785
SPECIAL ED PAYMENT: 0

PER ANB: 2273.24

PERMISSIVE DOLLARS

287755

RAISED BY DISTRICT LEVY: 80241
NONLEVY REVENUES APPLIED: 16917
GUARANTEED TAX BASE AID: 144711
FUND BAL REAPPROPRIATED 45886

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 0

VOTED LEVY AMOUNT: 0

NON-LEVY AMOUNTS: 0.00

FY91 MILLAGES

GENERAL FUND

PERMISSIVE: 25.64
VOTED: 0.00

TOTAL GENERAL FUND: 82.64
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 6861.08
OPERATING FUND RESERVE: 239248
PERCENT OF BUDGET: 19.23

ABOVE GENERAL FUND

TRANSPORTATION: 17.05
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 4.47
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 35.30
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT P-37A

PLAINTIFF'S
EXHIBIT

P-37A

DISTRICT NAME: FLORENCE-CARLTON E
COUNTY: RAVALLI
LEGAL ENTITY: 0742

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 471
ACTUAL ENROLLMENT (OCT. 1, 1992) 495

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 1420804

FY91 GENERAL FUND BUDGET: 1342540

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	3016.57	2870.31
SPECIAL ED REMOVED	3016.57	2870.31
PL874 & SP ED REMOVED	3016.57	2870.31

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

377704

ISOLATED: 0
SCHEDULE PAYMENT: 1043100
SPECIAL ED PAYMENT: 0

RAISED BY DISTRICT LEVY: 133059
NONLEVY REVENUES APPLIED: 15000
GUARANTEED TAX BASE AID: 199803
FUND BAL REAPPROPRIATED 29842

PER ANB: 2214.65

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

VOTED DOLLARS

AMOUNT BUDGETED OVER PERMISSIVE:

0

VOTED LEVY AMOUNT:

0

NON-LEVY AMOUNTS:

0

FY92 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 38.99
VOTED: 0.00

TOTAL GENERAL FUND: 95.99
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 7243.58
OPERATING FUND RESERVE: 284161.00
PERCENT OF BUDGET: 20.00

TRANSPORTATION: 5.83
BUS DEPRECIATION: 0.00
TUITION: 2.64
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 52.61
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 81.62
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT 2
DATE 1-19-93

DISTRICT NAME: FLORENCE-CARLTON H
COUNTY: RAVALLI
LEGAL ENTITY: 0743

DATE: 09/03/92
AVERAGE NUMBER BELONGING (ANB): 164
ACTUAL ENROLLMENT (OCT. 1, 1991) 176

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET: 807930

FY90 GENERAL FUND BUDGET: 717336

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	4926.40	4590.51
SPECIAL ED REMOVED	4465.90	4161.41
PL874 & SP ED REMOVED	4465.90	4161.41

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

213613

ISOLATED: 0
SCHEDULE PAYMENT: 518796
SPECIAL ED PAYMENT: 75522

RAISED BY DISTRICT LEVY: 78956
NONLEVY REVENUES APPLIED: 19715
GUARANTEED TAX BASE AID: 114942
FUND BAL REAPPROPRIATED 0

PER ANB: 3163.39

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 0
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 0.00

FY91 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 25.22
VOTED: 0.00
TOTAL GENERAL FUND: 63.22
(INCLUDES BASE LEVIES)
TAXABLE VALUATION PER ANB: 19411.82
OPERATING FUND RESERVE: 140138
PERCENT OF BUDGET: 17.35

TRANSPORTATION: 15.00
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 1.00
NONOPERATING: 0.00
DEBT SERVICE: 4.47
BUILDING RESERVE: 0.00
TOTAL ABOVE GENERAL FUND MILLS: 31.08
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

DISTRICT NAME: FLORENCE-CARLTON H
COUNTY: RAVALLI
LEGAL ENTITY: 0743

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 180
ACTUAL ENROLLMENT (OCT. 1, 1992) 169

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 842492

FY91 GENERAL FUND BUDGET: 807930

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	4680.51	4985.16
SPECIAL ED REMOVED	4309.90	4590.43
PL874 & SP ED REMOVED	4309.90	4590.43

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

222125

ISOLATED: 0
SCHEDULE PAYMENT: 553657
SPECIAL ED PAYMENT: 66710

RAISED BY DISTRICT LEVY: 80067
NONLEVY REVENUES APPLIED: 18000
GUARANTEED TAX BASE AID: 104643
FUND BAL REAPPROPRIATED 19415

PER ANB: 3075.87

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

VOTED DOLLARS

AMOUNT BUDGETED OVER PERMISSIVE: 0
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 0

FY92 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 23.47
VOTED: 0.00

TRANSPORTATION: 16.25
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 45.72
BUILDING RESERVE: 0.00

TOTAL GENERAL FUND: 61.47
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 18954.04
OPERATING FUND RESERVE: 168498.00
PERCENT OF BUDGET: 20.00

TOTAL ABOVE GENERAL FUND MILLS: 73.39
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT 2
DATE 1-19-93

DISTRICT NAME: HAMILTON ELEM
COUNTY: RAVALLI
LEGAL ENTITY: 0734

DATE: 09/03/92
AVERAGE NUMBER BELONGING (ANB): 881
ACTUAL ENROLLMENT (OCT. 1, 1991) 806

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET:	2662664	FY90 GENERAL FUND BUDGET:	2259667
FY91 SPENDING PER STUDENT:	(ANB BASED)	ENROLLMENT BASED	
OVERALL	3022.32	3303.55	
SPECIAL ED REMOVED	2870.79	3137.93	
PL874 & SP ED REMOVED	2870.79	3137.93	

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS	PERMISSIVE DOLLARS	690320
ISOLATED:	0	
SCHEDULE PAYMENT:	183849	RAISED BY DISTRICT LEVY: 370835
SPECIAL ED PAYMENT:	133496	NONLEVY REVENUES APPLIED: 63000
		GUARANTEED TAX BASE AID: 201178
		FUND BAL REAPPROPRIATED 55307
PER ANB:	2087.23	
		PL874 RECEIPTS ANTICIPATED AS REVENUE TO GENERAL FUND: 0
VOTED DOLLARS		
AMOUNT BUDGETED OVER PERMISSIVE:	0	
VOTED LEVY AMOUNT:	0	
NON-LEVY AMOUNTS:	0.00	

FY91 MILLAGES

GENERAL FUND -----	ABOVE GENERAL FUND -----		
PERMISSIVE:	37.01	TRANSPORTATION:	8.26
VOTED:	0.00	BUS DEPRECIATION:	2.24
TOTAL GENERAL FUND:	94.01	TUITION:	0.00
(INCLUDES BASE LEVIES)		ADULT ED:	0.00
TAXABLE VALUATION PER ANB:	11368.55	NONOPERATING:	0.00
OPERATING FUND RESERVE:	532533	DEBT SERVICE:	0.00
PERCENT OF BUDGET:	20.00	BUILDING RESERVE:	0.00
		TOTAL ABOVE GENERAL FUND MILLAGE:	24.28
		(INCLUDES COUNTY WIDE TRANSPORTATION & RETIREMENT)	

DISTRICT NAME: HAMILTON ELEM
COUNTY: RAVALLI
LEGAL ENTITY: 0734

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 893
ACTUAL ENROLLMENT (OCT. 1, 1992) 914

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 2680082

FY91 GENERAL FUND BUDGET: 2662664

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	3001.21	2932.26
SPECIAL ED REMOVED	2869.21	2803.29
PL874 & SP ED REMOVED	2869.21	2803.29

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

ISOLATED: 0
SCHEDULE PAYMENT: 1867372
SPECIAL ED PAYMENT: 117874

PER ANB: 2091.12

PERMISSIVE DOLLARS

694836

RAISED BY DISTRICT LEVY: 325762
NONLEVY REVENUES APPLIED: 63000
GUARANTEED TAX BASE AID: 179412
FUND BAL REAPPROPRIATED 126662

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE:

0

VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 0

FY92 MILLAGES

GENERAL FUND

PERMISSIVE: 31.54
VOTED: 0.00

TOTAL GENERAL FUND: 88.54
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 11568.15
OPERATING FUND RESERVE: 536016.00
PERCENT OF BUDGET: 20.00

ABOVE GENERAL FUND

TRANSPORTATION: 11.08
BUS DEPRECIATION: 1.65
TUITION: 0.00
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 0.00
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 33.27
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT 2
DATE 1-19-93

PLAINTIFF'S
EXHIBIT

DISTRICT NAME: HAMILTON H S
COUNTY: RAVALLI
LEGAL ENTITY: 0735

DATE: 09/03/92
AVERAGE NUMBER BELONGING (ANB): 422
ACTUAL ENROLLMENT (OCT. 1, 1991) 425

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET: 1535994

FY90 GENERAL FUND BUDGET: 1457987

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	3639.80	3614.10
SPECIAL ED REMOVED	3501.16	3476.44
PL874 & SP ED REMOVED	3501.16	3476.44

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

383052

ISOLATED: 0
SCHEDULE PAYMENT: 1094436
SPECIAL ED PAYMENT: 58506

RAISED BY DISTRICT LEVY: 180316
NONLEVY REVENUES APPLIED: 51500
GUARANTEED TAX BASE AID: 151236
FUND BAL REAPPROPRIATED 0

PER ANB: 2593.45

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE:

VOTED LEVY AMOUNT:

0

NON-LEVY AMOUNTS:

0.00

FY91 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 18.00
VOTED: 0.00

TOTAL GENERAL FUND: 56.00
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 23733.87
OPERATING FUND RESERVE: 263268
PERCENT OF BUDGET: 17.14

TRANSPORTATION: 3.61
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 0.80
NONOPERATING: 0.00
DEBT SERVICE: 0.00
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 15.02
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

DISTRICT NAME: HAMILTON H S
COUNTY: RAVALLI
LEGAL ENTITY: 0735

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 423
ACTUAL ENROLLMENT (OCT. 1, 1992) 435

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 1561217

FY91 GENERAL FUND BUDGET: 1535994

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	3690.82	3589.00
SPECIAL ED REMOVED	3549.78	3451.86
PL874 & SP ED REMOVED	3549.78	3451.86

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

404760

ISOLATED: 0
SCHEDULE PAYMENT: 1096797
SPECIAL ED PAYMENT: 59660

PER ANB: 2592.90

RAISED BY DISTRICT LEVY: 185511
NONLEVY REVENUES APPLIED: 46500
GUARANTEED TAX BASE AID: 155360
FUND BAL REAPPROPRIATED 17389

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 0
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 0

FY92 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 17.96
VOTED: 0.00

TOTAL GENERAL FUND: 55.96
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 24421.64
OPERATING FUND RESERVE: 312243.00
PERCENT OF BUDGET: 20.00

TRANSPORTATION: 4.12
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 1.00
NONOPERATING: 0.00
DEBT SERVICE: 0.00
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 16.54
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT 2
DATE 1-19-93

PLAINTIFF'S
EXHIBIT

P-381

**DISTRIBUTION OF EXPENDITURE DIFFERENCES
BETWEEN TOP 20% AND BOTTOM 20% ELEMENTARY SPENDERS**

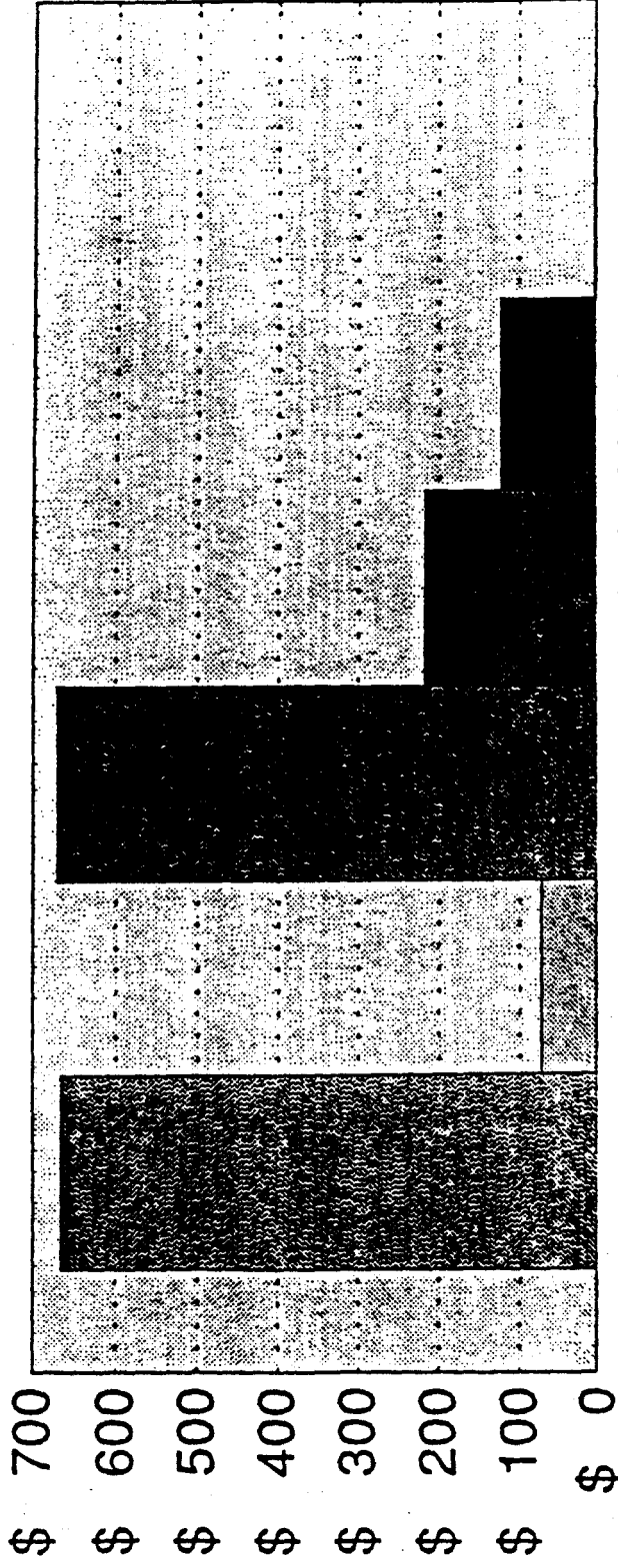
<u>EXPENDITURE CATEGORY</u>	<u>BOTTOM 20% SPENDERS PER STUDENT</u>	<u>TOP 20% SPENDERS PER STUDENT</u>	<u>DIFF. IN DOLLARS/ STUDENT</u>	<u>PERCENTAGE CONTRIBUTION</u>
INSTRUCTION	1599	2264	666	37.99
NON-EDUCATIONAL	41	115	73	4.19
DEBT SERVICE	7	11	4	0.25
SUPPORT SERV STUDENTS	30	59	29	1.66
SUPPORT SERV INST STAFF	15	32	17	0.98
SUPPORT SERV EDUC MEDIA	48	89	41	2.35
SUPPORT SERV GEN ADMIN	117	260	142	8.12
SUPPORT SERV SCHOOL ADMIN	140	232	92	5.23
SUPPORT SERV BUSINESS SERV	29	86	56	3.20
SUPPORT SERV OPER & MAINT PLANT	296	581	285	16.27
SUPPORT SERV STUDENT TRANS	0	1	1	0.04
SUPPORT SERV CENTRAL	3	11	8	0.47
FACILITIES ACQUISITION	29	246	217	12.41
SPEC PROG SP ED INSTRUCTION	105	230	126	7.16
SPEC PROG SP ED SUPP ST SERV	18	21	3	0.18
SPEC PROG SP ED INST STAFF	3	0	-3	-0.15
SPEC PROG SP ED SUPP SCH ADMIN	4	2	-2	-0.12
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	4	4	-1	-0.03
VOC EDUC PROG INSTRUCTION	18	12	-6	-0.35
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	5	4	0.25
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	4	2	-2	-0.14

OVERALL DIFFERENCE = 1752

EXHIBIT P-39A

PLAINTIFF'S
EXHIBIT

P-39A



ELEMENTARY DISTRICTS

INST	\$ 666
NONED	\$ 73
SUPP SERV.	\$ 671
FAC_ACQ	\$ 217
SP ED	\$ 123
OTHER	\$ 2

OVERALL DIFFERENCE: \$1752 PER STUDENT

**DISTRIBUTION OF EXPENDITURE DIFFERENCES
BETWEEN TOP 20% AND BOTTOM 20% SECONDARY SPENDERS**

<u>EXPENDITURE CATEGORY</u>	<u>BOTTOM 20% SPENDERS PER STUDENT</u>	<u>TOP 20% SPENDERS PER STUDENT</u>	<u>DIFF. IN DOLLARS/ STUDENT</u>	<u>PERCENTAGE CONTRIBUTION</u>
INSTRUCTION	1996	2910	914	27.13
NON-EDUCATIONAL	180	678	498	14.79
DEBT SERVICE	0	9	9	0.26
SUPPORT SERV STUDENTS	149	105	-44	-1.30
SUPPORT SERV INST STAFF	26	49	22	0.66
SUPPORT SERV EDUC MEDIA	103	164	60	1.79
SUPPORT SERV GEN ADMIN	94	515	421	12.51
SUPPORT SERV SCHOOL ADMIN	243	379	136	4.05
SUPPORT SERV BUSINESS SERV	37	142	105	3.13
SUPPORT SERV OPER & MAINT PLANT	425	1071	646	19.17
SUPPORT SERV STUDENT TRANS	0	5	5	0.15
SUPPORT SERV CENTRAL	19	24	5	0.13
FACILITIES ACQUISITION	0	375	375	11.14
SPEC PROG SP ED INSTRUCTION	217	127	-89	-2.66
SPEC PROG SP ED SUPP ST SERV	61	13	-48	-1.43
SPEC PROG SP ED INST STAFF	2	0	-2	-0.05
SPEC PROG SP ED SUPP SCH ADMIN	13	3	-10	-0.30
SPEC PROG SP ED STD TRANSP	2	0	-2	-0.07
SPEC PROG ESEA CHPT 1 INST	5	3	-2	-0.05
VOC EDUC PROG INSTRUCTION	82	448	336	10.86
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	1	1	0	-0.01
SPEC PROG BILINGUAL INST	0	3	3	0.09
SPEC PROG GIFTED & TALENTED	0	1	1	0.03

OVERALL DIFFERENCE = 3369

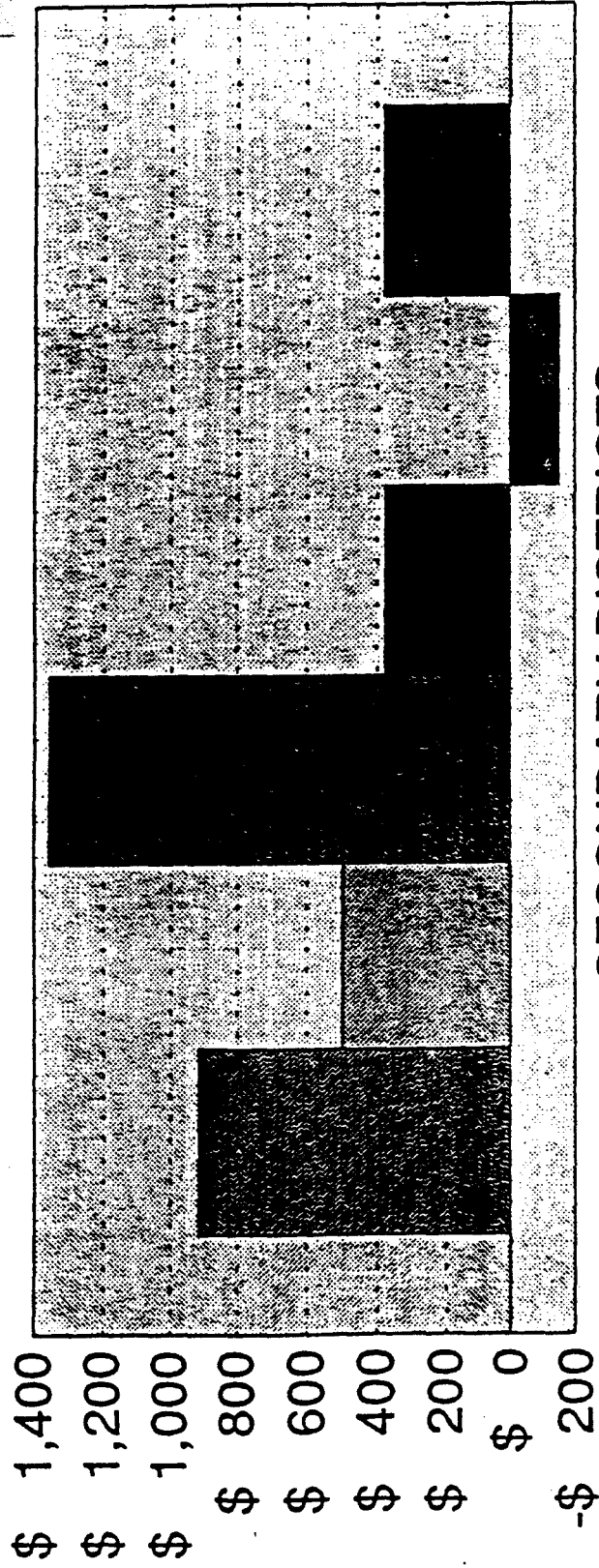
**TABLES SHOWING ALLOCATION OF
EXPENDITURE- DIFFERENCES: 5TH VERSUS 95TH PERCENTILE
ELEMENTARY**

EXHIBIT P-41

**PLAINTIFF'S
EXHIBIT**

P-41

EXHIBIT 2
FILE 1-19-9



SECONDARY DISTRICTS

INST	\$ 914
NONED	\$ 498
SUPP SERV	\$ 1,356
FAC_ACQ	\$ 375
SP ED	-\$ 153
OTHER	\$ 379

OVERALL DIFFERENCE: \$3369 PER STUDENT

PLAINTIFF'S
EXHIBIT

P-408

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB <= 9**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2378	4231	1853	41.39
NON-EDUCATIONAL	0	76	76	1.70
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	0	0	0	0.00
SUPPORT SERV INST STAFF	0	222	222	4.96
SUPPORT SERV EDUC MEDIA	0	154	154	3.45
SUPPORT SERV GEN ADMIN	105	287	182	4.07
SUPPORT SERV SCHOOL ADMIN	0	135	135	3.02
SUPPORT SERV BUSINESS SERV	254	680	425	9.50
SUPPORT SERV OPER & MAINT PLANT	0	1428	1428	31.90
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 4476

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-41A



**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB 10 - 17**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1629	1906	277	9.51
NON-EDUCATIONAL	0	1182	1182	40.64
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	0	0	0	0.00
SUPPORT SERV INST STAFF	0	0	0	0.00
SUPPORT SERV EDUC MEDIA	1	0	-1	-0.05
SUPPORT SERV GEN ADMIN	132	509	377	12.97
SUPPORT SERV SCHOOL ADMIN	0	0	0	0.00
SUPPORT SERV BUSINESS SERV	0	0	0	0.00
SUPPORT SERV OPER & MAINT PLANT	218	1549	1331	45.77
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	257	0	-257	-8.84
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 2909

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB 18 - 40**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1314	2720	1406	68.06
NON-EDUCATIONAL	20	368	349	16.88
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	0	0	0	0.00
SUPPORT SERV INST STAFF	0	0	0	0.00
SUPPORT SERV EDUC MEDIA	65	0	-65	-3.13
SUPPORT SERV GEN ADMIN	155	406	252	12.18
SUPPORT SERV SCHOOL ADMIN	0	0	0	0.00
SUPPORT SERV BUSINESS SERV	0	0	0	0.00
SUPPORT SERV OPER & MAINT PLANT	360	485	125	6.05
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	1	0	-1	-0.04
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 2066

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-41C

PLAINTIFF'S
EXHIBIT

P-41C

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB 41 - 100**

EXPENDITURE CATEGORY -	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1922	3765	1843	36.74
NON-EDUCATIONAL	0	129	129	2.58
DEBT SERVICE	0	43	43	0.86
SUPPORT SERV STUDENTS	65	84	19	0.38
SUPPORT SERV INST STAFF	13	29	15	0.31
SUPPORT SERV EDUC MEDIA	33	43	10	0.19
SUPPORT SERV GEN ADMIN	76	1203	1127	22.46
SUPPORT SERV SCHOOL ADMIN	25	469	444	8.85
SUPPORT SERV BUSINESS SERV	59	0	-59	-1.17
SUPPORT SERV OPER & MAINT PLANT	221	988	767	15.29
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	42	0	-42	-0.84
SPEC PROG SP ED INSTRUCTION	0	629	629	12.54
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	91	91	1.82
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 5016

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB 101 - 300**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1578	2844	1265	39.37
NON-EDUCATIONAL	106	187	81	2.54
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	48	0	-48	-1.48
SUPPORT SERV INST STAFF	9	131	122	3.80
SUPPORT SERV EDUC MEDIA	128	136	8	0.25
SUPPORT SERV GEN ADMIN	225	802	576	17.93
SUPPORT SERV SCHOOL ADMIN	75	277	201	6.27
SUPPORT SERV BUSINESS SERV	15	0	-15	-0.46
SUPPORT SERV OPER & MAINT PLANT	319	1133	814	25.32
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	200	200	6.21
SPEC PROG SP ED INSTRUCTION	219	303	84	2.62
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	15	0	-15	-0.46
VOC EDUC PROG INSTRUCTION	61	0	-61	-1.90
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 3214

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-41E

PLAINTIFF'S
EXHIBIT

P-41E

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Elementary ANB >300**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1628	2612	984	92.01
NON-EDUCATIONAL	89	125	36	3.34
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	6	40	33	3.13
SUPPORT SERV INST STAFF	75	0	-75	-7.01
SUPPORT SERV EDUC MEDIA	0	35	35	3.24
SUPPORT SERV GEN ADMIN	112	159	47	4.43
SUPPORT SERV SCHOOL ADMIN	204	280	76	7.09
SUPPORT SERV BUSINESS SERV	33	58	25	2.35
SUPPORT SERV OPER & MAINT PLANT	479	460	-19	-1.77
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	34	34	3.17
SPEC PROG SP ED INSTRUCTION	198	111	-87	-8.15
SPEC PROG SP ED SUPP ST SERV	0	57	57	5.32
SPEC PROG SP ED INST STAFF	48	0	-48	-4.49
SPEC PROG SP ED SUPP SCH ADMIN	23	0	-23	-2.17
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	1	0	-1	-0.10
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	4	0	-4	-0.40

OVERALL DIFFERENCE = 1070

TABLES SHOWING ALLOCATION OF
EXPENDITURE DIFFERENCES: 5TH VERSUS 95TH PERCENTILE
SECONDARY

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EXHIBIT P-42

PLAINTIFF'S
EXHIBIT

P-42

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 24 or Less**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRIBUTION
INSTRUCTION	4706	6164	1457	34.49
NON-EDUCATIONAL	838	1251	413	9.77
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	65	0	-65	-1.54
SUPPORT SERV INST STAFF	0	260	260	6.16
SUPPORT SERV EDUC MEDIA	192	0	-192	-4.55
SUPPORT SERV GEN ADMIN	903	2294	1391	32.92
SUPPORT SERV SCHOOL ADMIN	524	0	-524	-12.40
SUPPORT SERV BUSINESS SERV	0	0	0	0.00
SUPPORT SERV OPER & MAINT PLANT	1188	2673	1485	35.14
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 4226

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 24 or Less**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	4706	6164	1457	34.49
NON-EDUCATIONAL	838	1251	413	9.77
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	65	0	-65	-1.54
SUPPORT SERV INST STAFF	0	260	260	6.16
SUPPORT SERV EDUC MEDIA	192	0	-192	-4.55
SUPPORT SERV GEN ADMIN	903	2294	1391	32.92
SUPPORT SERV SCHOOL ADMIN	524	0	-524	-12.40
SUPPORT SERV BUSINESS SERV	0	0	0	0.00
SUPPORT SERV OPER & MAINT PLANT	1188	2673	1485	35.14
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 4226

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 24 or Less**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI BUTION
INSTRUCTION	4706	6164	1457	34.49
NON-EDUCATIONAL	838	1251	413	9.77
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	65	0	-65	-1.54
SUPPORT SERV INST STAFF	0	260	260	6.16
SUPPORT SERV EDUC MEDIA	192	0	-192	-4.55
SUPPORT SERV GEN ADMIN	903	2294	1391	32.92
SUPPORT SERV SCHOOL ADMIN	524	0	-524	-12.40
SUPPORT SERV BUSINESS SERV	0	0	0	0.00
SUPPORT SERV OPER & MAINT PLANT	1188	2673	1485	35.14
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	0	0	0.00
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	0	0	0.00
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 4226

EXHIBIT P-42A

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EXHIBIT

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**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 41 - 100**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2978	3665	687	13.60
NON-EDUCATIONAL	677	1478	801	15.87
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	24	166	142	2.80
SUPPORT SERV INST STAFF	10	0	-10	-0.20
SUPPORT SERV EDUC MEDIA	102	220	117	2.32
SUPPORT SERV GEN ADMIN	246	780	535	10.58
SUPPORT SERV SCHOOL ADMIN	233	1083	849	16.82
SUPPORT SERV BUSINESS SERV	117	211	94	1.87
SUPPORT SERV OPER & MAINT PLANT	499	1556	1057	20.94
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	3	0	-3	-0.07
FACILITIES ACQUISITION	0	25	25	0.50
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	26	26	0.51
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	730	730	14.46
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 5051

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 41 - 100**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2978	3665	687	13.60
NON-EDUCATIONAL	677	1478	801	15.87
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	24	166	142	2.80
SUPPORT SERV INST STAFF	10	0	-10	-0.20
SUPPORT SERV EDUC MEDIA	102	220	117	2.32
SUPPORT SERV GEN ADMIN	246	780	535	10.58
SUPPORT SERV SCHOOL ADMIN	233	1083	849	16.82
SUPPORT SERV BUSINESS SERV	117	211	94	1.87
SUPPORT SERV OPER & MAINT PLANT	499	1556	1057	20.94
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	3	0	-3	-0.07
FACILITIES ACQUISITION	0	25	25	0.50
SPEC PROG SP ED INSTRUCTION	0	0	0	0.00
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	0	26	26	0.51
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	730	730	14.46
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 5051

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 101 - 200**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2231	3702	1472	40.30
NON-EDUCATIONAL	412	726	315	8.62
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	0	63	63	1.72
SUPPORT SERV INST STAFF	137	105	-32	-0.89
SUPPORT SERV EDUC MEDIA	0	0	0	0.00
SUPPORT SERV GEN ADMIN	198	327	128	3.52
SUPPORT SERV SCHOOL ADMIN	228	481	254	6.95
SUPPORT SERV BUSINESS SERV	104	121	17	0.47
SUPPORT SERV OPER & MAINT PLANT	652	1069	417	11.43
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	86	27	-59	-1.61
SPEC PROG SP ED INSTRUCTION	0	91	91	2.50
SPEC PROG SP ED SUPP ST SERV	0	66	66	1.80
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	919	919	25.18
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 3651

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EXHIBIT P-42D

PLAINTIFF'S
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**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB 201 - 300**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	1514	2336	822	19.89
NON-EDUCATIONAL	323	494	170	4.13
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	110	226	116	2.81
SUPPORT SERV INST STAFF	0	0	0	0.00
SUPPORT SERV EDUC MEDIA	145	150	5	0.13
SUPPORT SERV GEN ADMIN	130	269	139	3.36
SUPPORT SERV SCHOOL ADMIN	220	667	447	10.83
SUPPORT SERV BUSINESS SERV	59	26	-34	-0.81
SUPPORT SERV OPER & MAINT PLANT	715	1159	445	10.77
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	0	0	0.00
FACILITIES ACQUISITION	0	1369	1369	33.15
SPEC PROG SP ED INSTRUCTION	0	336	336	8.13
SPEC PROG SP ED SUPP ST SERV	0	0	0	0.00
SPEC PROG SP ED INST STAFF	153	0	-153	-3.70
SPEC PROG SP ED SUPP SCH ADMIN	0	0	0	0.00
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	4	0	-4	-0.10
VOC EDUC PROG INSTRUCTION	417	888	471	11.41
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 4131

EXHIBIT P-42E

PLAINTIFF'S
EXHIBIT

P-42E

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB >600**

EXPENDITURE CATEGORY	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2232	2237	4	0.42
NON-EDUCATIONAL	128	202	74	7.59
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	118	55	-62	-6.43
SUPPORT SERV INST STAFF	8	23	15	1.57
SUPPORT SERV EDUC MEDIA	125	100	-25	-2.57
SUPPORT SERV GEN ADMIN	62	161	99	10.18
SUPPORT SERV SCHOOL ADMIN	214	260	46	4.72
SUPPORT SERV BUSINESS SERV	49	110	61	6.26
SUPPORT SERV OPER & MAINT PLANT	445	522	78	8.01
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	12	12	1.26
FACILITIES ACQUISITION	0	92	92	9.51
SPEC PROG SP ED INSTRUCTION	79	389	310	31.91
SPEC PROG SP ED SUPP ST SERV	18	84	66	6.78
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	14	33	19	1.95
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	183	183	18.85
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 970

**ALLOCATION OF EXPENDITURE DIFFERENCES
5TH VERSUS 95TH PERCENTILE
Secondary ANB >600**

EXPENDITURE CATEGORY -	(5TH)	(95TH)	DIFFERENCE IN DOLLARS PER STUDENT	PERCENT CONTRI- BUTION
INSTRUCTION	2232	2237	4	0.42
NON-EDUCATIONAL	128	202	74	7.59
DEBT SERVICE	0	0	0	0.00
SUPPORT SERV STUDENTS	118	55	-62	-6.43
SUPPORT SERV INST STAFF	8	23	15	1.57
SUPPORT SERV EDUC MEDIA	125	100	-25	-2.57
SUPPORT SERV GEN ADMIN	62	161	99	10.18
SUPPORT SERV SCHOOL ADMIN	214	260	46	4.72
SUPPORT SERV BUSINESS SERV	49	110	61	6.26
SUPPORT SERV OPER & MAINT PLANT	445	522	78	8.01
SUPPORT SERV STUDENT TRANS	0	0	0	0.00
SUPPORT SERV CENTRAL	0	12	12	1.26
FACILITIES ACQUISITION	0	92	92	9.51
SPEC PROG SP ED INSTRUCTION	79	389	310	31.91
SPEC PROG SP ED SUPP ST SERV	18	84	66	6.78
SPEC PROG SP ED INST STAFF	0	0	0	0.00
SPEC PROG SP ED SUPP SCH ADMIN	14	33	19	1.95
SPEC PROG SP ED STD TRANSP	0	0	0	0.00
SPEC PROG ESEA CHPT 1 INST	0	0	0	0.00
VOC EDUC PROG INSTRUCTION	0	183	183	18.85
VOC EDUC PROG ADMIN	0	0	0	0.00
SUMMER SCHOOL INSTRUCTION	0	0	0	0.00
SPEC PROG BILINGUAL INST	0	0	0	0.00
SPEC PROG GIFTED & TALENTED	0	0	0	0.00

OVERALL DIFFERENCE = 970

EXHIBIT P-42G

PLAINTIFF'S
EXHIBIT

P- 42G

DISTRICT NAME: BAKER ELEM
COUNTY: FALLON
LEGAL ENTITY: 0243

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 418
ACTUAL ENROLLMENT (OCT. 1, 1991) 445

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET:	1678098	FY90 GENERAL FUND BUDGET:	1613556
FY91 SPENDING PER STUDENT:-	(ANB BASED)	ENROLLMENT BASED	
OVERALL	4014.59	3771.01	
SPECIAL ED REMOVED	3850.71	3617.07	
PL874 & SP ED REMOVED	3850.71	3617.07	

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS	PERMISSIVE DOLLARS	324874	
ISOLATED:	0	RAISED BY DISTRICT LEVY:	0
SCHEDULE PAYMENT:	859707	NONLEVY REVENUES APPLIED:	611297
SPECIAL ED PAYMENT:	68503	GUARANTEED TAX BASE AID:	0
		FUND BAL REAPPROPRIATED	189167
PER ANB:	2053.72		
VOTED DOLLARS		PL874 RECEIPTS ANTICIPATED AS REVENUE TO GENERAL FUND:	0
AMOUNT BUDGETED OVER PERMISSIVE:	425014		
VOTED LEVY AMOUNT:	0		
NON-LEVY AMOUNTS:	425014.00		

FY91 MILLAGES

GENERAL FUND		ABOVE GENERAL FUND	
PERMISSIVE:	0.00	TRANSPORTATION:	2.24
VOTED:	0.00	BUS DEPRECIATION:	0.00
TOTAL GENERAL FUND:	57.00	TUITION:	0.00
(INCLUDES BASE LEVIES)		ADULT ED:	0.00
TAXABLE VALUATION PER ANB:	19589.91	NONOPERATING:	0.00
OPERATING FUND RESERVE:	379877	DEBT SERVICE:	0.00
PERCENT OF BUDGET:	22.64	BUILDING RESERVE:	0.00
		TOTAL ABOVE GENERAL FUND MILLIS:	21.70
		(INCLUDES COUNTY WIDE TRANSPORTATION & RETIREMENT)	

EXHIBIT 2
DATE 1-19-93

EXHIBIT P-43A

PLAINTIFF'S
EXHIBIT

P-43A

DISTRICT NAME: BAKER ELEM
COUNTY: FALLON
LEGAL ENTITY: 0243

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 418
ACTUAL ENROLLMENT (OCT. 1, 1992) 427

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 1745222

FY91 GENERAL FUND BUDGET: 1678098

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	4175.17	4087.17
SPECIAL ED REMOVED	4041.61	3956.42
PL874 & SP ED REMOVED	4041.61	3956.42

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

320438

ISOLATED: 0
SCHEDULE PAYMENT: 859707
SPECIAL ED PAYMENT: 55830

RAISED BY DISTRICT LEVY: 0
NONLEVY REVENUES APPLIED: 680421
GUARANTEED TAX BASE AID: 0
FUND BAL REAPPROPRIATED 149264

PER ANB: 2056.72

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 509247
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 509247

FY92 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 0.00
VOTED: 0.00

TOTAL GENERAL FUND: 57.00
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 13229.07
OPERATING FUND RESERVE: 334820.55
PERCENT OF BUDGET: 19.18

TRANSPORTATION: 0.23
BUS DEPRECIATION: 0.00
TUITION: 0.45
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 0.29
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 29.06
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

DISTRICT NAME: BAKER H S
COUNTY: FALLON
LEGAL ENTITY: 0244

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 179
ACTUAL ENROLLMENT (OCT. 1, 1991) 165

SPENDING VARIABLES

FY91 GENERAL FUND BUDGET: 1379876 FY90 GENERAL FUND BUDGET: 1415494

FY91 SPENDING PER STUDENT: (ANB BASED) ENROLLMENT BASED

OVERALL	7708.80	8362.88
SPECIAL ED REMOVED	7565.11	8207.00
PL874 & SP ED REMOVED	7565.11	8207.00

FY91 SOURCES OF REVENUE

FOUNDATION DOLLARS

ISOLATED: 0
SCHEDULE PAYMENT: 551560
SPECIAL ED PAYMENT: 25721

PER ANB: 3081.34

PERMISSIVE DOLLARS

202048

RAISED BY DISTRICT LEVY: 0
NONLEVY REVENUES APPLIED: 676948
GUARANTEED TAX BASE AID: 0
FUND BAL REAPPROPRIATED 128647

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 600547
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 600547.00

FY91 MILLAGES

GENERAL FUND

PERMISSIVE: 0.00
VOTED: 0.00

TOTAL GENERAL FUND: 38.00
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 60489.55
OPERATING FUND RESERVE: 402262
PERCENT OF BUDGET: 29.15

ABOVE GENERAL FUND

TRANSPORTATION: 3.49
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 0.00
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLS: 16.77
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT 2
DATE 1-19-93

PLAINTIFF'S
EXHIBIT

P-43C

DISTRICT NAME: BAKER H S
COUNTY: FALLON
LEGAL ENTITY: GSW

DATE: 12/10/92
AVERAGE NUMBER BELONGING (ANB): 174
ACTUAL ENROLLMENT (OCT. 1, 1992) 152

SPENDING VARIABLES

FY92 GENERAL FUND BUDGET: 1435071

FY91 GENERAL FUND BUDGET: 1379876

FY91 SPENDING PER STUDENT:

(ANB BASED)

ENROLLMENT BASED

OVERALL	8247.53	9441.26
SPECIAL ED REMOVED	8123.84	9299.66
PL874 & SP ED REMOVED	8123.84	9299.66

FY92 SOURCES OF REVENUE

FOUNDATION DOLLARS

PERMISSIVE DOLLARS

196852

ISOLATED: 0
SCHEDULE PAYMENT: 540912
SPECIAL ED PAYMENT: 21322
PER ANB: 3108.69

RAISED BY DISTRICT LEVY: 0
NON-LEVY REVENUES APPLIED: 777245
GUARANTEED TAX CASE AID: 0
FUND BAL REAPPROPRIATED: 95394

VOTED DOLLARS

PL874 RECEIPTS ANTICIPATED AS
REVENUE TO GENERAL FUND: 0

AMOUNT BUDGETED OVER PERMISSIVE: 675705
VOTED LEVY AMOUNT: 0
NON-LEVY AMOUNTS: 675705

FY92 MILLAGES

GENERAL FUND

ABOVE GENERAL FUND

PERMISSIVE: 0.00
VOTED: 0.00
TOTAL GENERAL FUND: 38.00
(INCLUDES BASE LEVIES)

TAXABLE VALUATION PER ANB: 42593.62
OPERATING FUND RESERVE: 375741.10
PERCENT OF BUDGET: 25.18

TRANSPORTATION: 0.85
BUS DEPRECIATION: 0.00
TUITION: 0.00
ADULT ED: 0.00
NONOPERATING: 0.00
DEBT SERVICE: 0.04
BUILDING RESERVE: 0.00

TOTAL ABOVE GENERAL FUND MILLAGE: 18.64
(INCLUDES COUNTY WIDE
TRANSPORTATION & RETIREMENT)

EXHIBIT P-43 D

PLAINTIFF'S
EXHIBIT

P-43D

1991 RETIREMENT MILLAGES BY COUNTY

COUNTY	MILLS
BEAVERHEAD	15.40
BIG HORN	21.63
BLAINE	49.00
BROADWATER	16.21
CARBON	34.18
CARTER	17.77
CASCADE	26.54
CHOUTEAU	17.71
CUSTER	23.07
DANIELS	35.73
DAWSON	27.51
DEER LODGE	19.05
FALLON	30.59
FERGUS	26.93
FLATHEAD	30.19
GALLATIN	26.95
GARFIELD	17.43
GLACIER	5.81
GOLDEN VALLEY	21.83
GRANITE	27.01
HILL	26.16
JEFFERSON	18.41
JUDITH BASIN	18.19
LAKE	26.57
LEWIS & CLARK	27.11
LIBERTY	8.15
LINCOLN	32.07
MADISON	21.28
McCONE	17.97
MEAGHER	15.50
MINERAL	32.96
MISSOULA	32.79
MUSSELSHELL	53.81
PARK	19.57
PETROLEUM	22.97
PHILLIPS	16.02
PONDERA	20.96
POWDER RIVER	14.88
POWELL	29.31
PRAIRIE	23.57
RAVALLI	21.31
RICHLAND	26.47
ROOSEVELT	56.90
ROSEBUD	4.06
SANDERS	24.61
SHERIDAN	36.42
SILVER BOW	29.54

EXHIBIT 2
DATE 1-19-93



STILLWATER	32.86
SWEET GRASS	25.97
TETON	27.41
TOOLE	30.43
TREASURE	18.66
VALLEY	35.99
WHEATLAND	23.94
WIBAUX	20.13
YELLOWSTONE	26.88
AVERAGE	26.35

1992 RETIREMENT MILLAGES BY COUNTY

<u>COUNTY</u>	<u>MILLS</u>
BEAVERHEAD .	30.31
BIG HORN	20.64
BLAINE	21.75
BROADWATER	19.51
CARBON	31.48
CARTER	14.23
CASCADE	31.60
CHOUTEAU	16.82
CUSTER	31.36
DANIELS	39.50
DAWSON	26.84
DEER LODGE	29.62
FALLON	38.74
FERGUS	34.40
FLATHEAD	29.57
GALLATIN	27.07
GARFIELD	23.27
GLACIER	0.00
GOLDEN VALLEY	20.78
GRANITE	31.37
HILL	28.25
JEFFERSON	20.63
JUDITH BASIN	21.92
LAKE	32.85
LEWIS & CLARK	31.98
LIBERTY	21.35
LINCOLN	15.11
MADISON	14.77
MCCONE	22.63
MEAGHER	14.19
MINERAL	31.11
MISSOULA	32.58
MUSSELSHELL	11.28
PARK	30.73
PETROLEUM	38.40
PHILLIPS	10.74
PONDERA	28.80
POWDER RIVER	22.71
POWELL	33.52
PRAIRIE	17.46
RAVALLI	24.28
RICHLAND	0.04
ROOSEVELT	17.53
ROSEBUD	7.14
SANDERS	19.23

EXHIBIT 2
DATE 1-19-93



SHERIDAN	21.96
SILVER BOW	33.32
STILLWATER	21.79
SWEET GRASS	25.71
TETON	27.82
TOOLE	5.99
TREASURE	15.63
VALLEY	34.16
WHEATLAND	26.19
WIBAUX	9.70
YELLOWSTONE	31.93
AVERAGE	24.78



Board of Public Education

BOARD MEMBERS

APPOINTED MEMBERS:

January 11, 1993

Bill Thomas
Great Falls

John Kinna
Helena

Ronald Fernelius
Missoula

Anita Johnson
Lewistown

Sarah Listerud
Wolf Point

Wilbur Anderson
Dillon

Tom Thompson
Heart Butte

EX OFFICIO MEMBERS:

Stan Stephens, Governor

Nancy Keenan,
Superintendent of
Public Instruction

John Hutchinson,
Commissioner of
Higher Education

EXECUTIVE SECRETARY:

Wayne Buchanan

Representative John Cobb, Chair
House Select Education Committee
House of Representatives
State Capitol Building
Helena, Montana 59620

Dear Chairman Cobb:

Chairman Bill Thomas has asked me to extend an invitation to you and your committee to meet with the Board of Public Education and the Senate and House Education Committees on Thursday, January 21, 1993 at 4:30 p.m. in one of the Capitol committee rooms to be confirmed later. The purpose of the meeting is to exchange views and to seek your counsel on a number of pertinent issues facing the Legislature, the Board, and education generally. A partial list of discussion topics might include, but would not necessarily be limited to:

- (1) The appropriate role of the Board in modifying existing accreditation standards should pending legislation become law;
- (2) The Board's definition of a basic system of elementary and secondary schools;
- (3) The constitutional role of the Board as defined by the recent lawsuit;
- (4) Development of permanent lines of communication between the Legislature and the Board.

Chairman Thomas suggested that Chairman Hanson and Chairman Blaylock of the Senate Education Committee act as co-chairs of this meeting. I very much hope that you and the other committee members will be able to take the time from your very busy schedules to attend.

Sincerely,

A handwritten signature in cursive script that reads "Wayne".

Wayne Buchanan

cc Superintendent Nancy Keenan

EXHIBIT 2
DATE 1-19-93