

THE UNIVERSITY OF MINNESOTA

GRADUATE SCHOOL

Report
of
Committee on Thesis

The undersigned, acting as a Committee
of the Graduate School, have read the accompanying
thesis submitted by **Aaron Regier**
for the degree of **Master of Arts.**

They approve it as a thesis meeting the require-
ments of the Graduate School of the University of
Minnesota, and recommend that it be accepted in
partial fulfillment of the requirements for the
degree of **Master of Arts.**

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THE UNIVERSITY OF MINNESOTA

GRADUATE SCHOOL

Report

of

Committee on Examination

This is to certify that we the undersigned, as a committee of the Graduate School, have given Aaron Regier final oral examination for the degree of

Master of Arts

We recommend that the degree of

Master of Arts

be conferred upon the candidate.

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FINANCIAL REPORTS OF THE CITY
SUPERINTENDENT TO THE BOARD
AND THE PUBLIC

A THESIS SUBMITTED TO THE FACULTY OF
THE GRADUATE SCHOOL OF THE
UNIVERSITY OF MINNESOTA

by

Aaron Jesse Regier

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FINANCIAL REPORTS WHICH THE SUPERINTENDENT SHOULD MAKE
TO THE BOARD OF EDUCATION AND TO THE PUBLIC.

CHAPTER I.

INTRODUCTION.

Never before has the problem of securing sufficient funds to adequately finance the public schools in the United States held as prominent a place in the mind of the public as at the present time. The cost of education everywhere has been increasing with extreme rapidity. This has been due to the increasing number of children attending public schools and to the extension of various public school activities.

The number of children attending public schools has for half a century been growing more rapidly than the population, and school expenditures have been increasing far more rapidly than the number of children. The following figures taken from Burgess bring out this fact very forcibly:

Since 1870 the population has multiplied about three-fold, the number of children has quadrupled, and the expenditures have increased at least twelvefold. In 1870 there were 4,077,000 children in average daily attendance, and in 1918 approximately 16,000,000. In 1870 the cost per child was \$15.00 and in 1918 it was \$50.00.¹

1. Burgess, W. Randolph; Trend of School Costs. pp. 21-22

TABLE 1.
SHOWING INCREASE IN SCHOOL EXPENDITURES AS COMPARED
WITH THE INCREASE IN POPULATION WITHIN
THE LAST FORTY YEARS¹

YEAR	ANNUAL SCHOOL EXPENDITURES.	PERCENT OF INCREASE	POPULATION	PERCENT OF INCREASE
1880	78,000,000		50,000,000	
1890	141,000,000	80.5	62,000,000	24.0
1900	215,000,000	52.4	75,000,000	20.9
1910	426,000,000	98.1	91,000,000	21.3
1915	606,000,000	42.2	100,000,000	9.9
1920	1,015,000,000	67.4	105,000,000	5.0
Increase over 1880		1,301.2	Increase over 1880 110	

- 1 a. Boykin, James C., The Increasing Faith in Education,
 School Life, Vol. IV, No. 11, p. 8 (Dec. 1st, 1920)
 b. United States Bureau of Census, Fourteenth Census of the
 United States Population, 1920, 1:43.

Table 1 and Figures 1 and 11 show that the population has increased 110 percent during the last 40 years, while annual expenditures for education increased 1301.2 percent. The expenditures for education have grown approximately twelve times as rapidly as the population. From 1915 to 1920 the population grew only 5 percent, while school expenditures increased 67.4 percent. No other five year period has seen such an increase, and at present there is little tendency or evidence of any tendency for expenditures to fall off. These figures show the seriousness of the situation.

Figure I - Increase of School Expenditures
from 1880 - 1920 .

Year	School Expenditures	Percent of Increase	
1880	\$78,000,000		
1890	\$141,000,000	80.5	
1900	\$215,000,000	52.4	
1910	\$426,000,000	98.1	
1915	\$606,000,000	42.2	
1920	\$1015,000,000	67.4	

Figure II - Increase in population in the United States from 1880 - 1920 .

Year	Total Population	Percent of Increase	
1880	50,000,000		
1890	62,000,000	24	
1900	75,000,000	20.9	
1910	91,000,000	21.3	
1915	100,000,000	9.9	
1920	105,000,000	5.0	

This rapid advance in expenditures is causing great disquiet among educators of today because of the extreme difficulty that communities experience in raising the money which ^{the} represent school activities demand. The demands for more and better training, however, are still growing. That means that the future school administrator must be very economical and efficient. He must see to it that the money is spent in such a way ~~so as~~ to obtain maximum educational results for the money expended. The percentage of efficiency must increase.

Among the reasons which may be given for the increase in school expenditures are the following:

1. Greater interest in public secondary education,
2. Development of the Junior High School,
3. Higher Educational Standards,
4. Increase in Teachers' Salaries,
5. Need of a Larger Building Program.

In order to show how these factors have operated to increase the cost of education each of them will be discussed in detail.

1.

GREATER INTEREST IN PUBLIC SECONDARY EDUCATION.

One reason for the increase in school expenditures is the widespread interest in education. During the past decade various kinds of public schools have developed. The war seems to have stimulated, rather than retarded, the growth of every type of instruction given at public expense. This is especially true of secondary education. Table 11 shows that in

TABLE II
THE INCREASE OF PUBLIC SECONDARY SCHOOLS,
PUPILS, AND TEACHERS OVER A PERIOD
OF 25 YEARS.

	1890-91	1900-01	1910-11	1914-15
Number of Schools	2,771	6,318	10,234	11,674
Number of Pupils	211,596	541,730	984,677	1328,984
Number of Teachers	8,270	21,778	45,167	62,519
per 1000 Pupils population	3.4	7.1	10.9	12.9

1891 only 3.4 percent per thousand population received secondary schooling, and in 1915 it had increased to 12.9 percent. At present there are about a million and a half of children receiving secondary education. More than one half of the children between the ages of 14 and 18 are attending school.¹ In a period of 25 years the number of secondary schools quadrupled, and the number of pupils enrolled in public secondary schools expanded more than sevenfold.

In 1890 more than one-third of all the secondary schools were of a private nature, and they enrolled one-third of all the secondary pupils. In 1915-16 the private schools constituted 16 percent and had 10 percent of all the secondary pupils enrolled. These figures show that the private schools are declining in importance and that the public schools are gaining rapidly.²

Alexander,

1. Inglis, Principles of Secondary Education, p.119
2. Report of U.S. Commissioner of Education, 1916, Vol. II p.448

The retention of pupils by the High School has also improved from 11.73 percent of all pupils in public secondary schools in 1907 to 13.99 percent in 1915. In 1907 the enrollment of the fourth year class was 27.1 percent as large as that of the first year, and in 1915 it had grown to 34.2 percent.¹

II.

JUNIOR HIGH SCHOOL

One of the latest developments in the field of secondary education is the Junior High School. The movement is about a decade old, and in 1917 it already had spread to about 365 cities.² The departmental work as well as the introduction of industrial and vocational subjects are special features of the Junior High School which are increasing school costs.

III.

HIGHER EDUCATIONAL STANDARDS

Another reason for the greater cost of education is the fact that the educational standards of to-day are higher than they were a number of years ago. Although we had a number of poor teachers during the war, all present indications are that the standards for educational qualifications will be raised still

1. Report of U.S. Commissioner of Education, 1916, Vol. II, p.448.
2. Douglass, A.A., The Junior High School fifteenth Yearbook of the National Society for the Study of Education, 1917, p.27.

more. Not only the educational qualifications of teachers have been raised, but also the standards with respect to school buildings, and with respect to operation of school plants. The development of hygienic and recreational facilities, improved buildings and equipments, enriched curricula, and longer school terms all require an increased amount of money.

IV.

INCREASE IN TEACHERS' SALARY.

The greatest item of expense in a school system is that of teachers' salaries. This includes about from 60 to 65 percent of the total school expenditures. In the past teachers have been underpaid but during the war salaries were raised. Judging by the experience of the Civil War and by present tendencies in American cities, it seems evident that there will be no material reduction in salaries. It seems probable that with the greater demand for higher educational qualifications that still greater expenditures for teachers' salaries will be required.

V.

SCHOOL BUILDINGS.

The building situation of today also presents a difficult problem. During the war building programs were neglected, and now, even though building materials are high, boards of education are responsible for the housing of school children in hygienic and up-to-date school buildings. In order to determine the

percent of cities that are in need of a building program at this time, the annual reports used in this investigation were studied with regard to building needs. Table III shows that 56 percent of the total 86 cities definitely expressed this need in their annual reports. These facts indicate that a larger building program will have to be met within the next few years in order to satisfy educational demands.

TABLE III.

PERCENT OF CITIES IN NEED OF A BUILDING
PROGRAM.

Items by which this need was expressed	Number of Cities	Percent of Cities
Crowded conditions	18	21
Urgent Need for a new Building	16	18
Buildings under Construction	7	8
Building Program Outlined	5	5
Portable Schoolhouses	2	2
Total	48	56

FINANCIAL SITUATION OF PARAMOUNT IMPORTANCE

Leading educators and public spirited men throughout the country are agreed that ~~unlike~~ the problem of financing education is one of the vital issues confronting existing school authorities. The American Council of Education at Washington has appointed a commission to conduct a comprehensive investigation of educational finance in the United

States. Dr. George D. Strayer is chairman of this committee and director of the work of inquiry. The Council in its announcement says:

"For several years, legislatures, philanthropists and the general public have been aware of the increasing difficulty of supporting public schools and universities. Educational officers have come to regard the problem of financing education as the outstanding problem now before them. The paramount importance of the matter was emphasized at the Citizen's Conference on Education called by the United States Commissioner of Education in 1920. This conference passed resolutions urging a thorough investigation of the cost of education and of public resources available to support it. A group of the leaders of the Department of Superintendents of the National Educational Association meeting in Atlantic City in February, 1921, likewise designated this problem as the most vital one now confronting school administration."¹

The Virginia Survey revealed the fact that the most serious problem of public education in that state is to provide sufficient funds for the maintenance of an efficient school system, and to adapt such a plan as will guarantee the most economical use of school funds.²

1 Cattell, J. McKeen, A Comprehensive Investigation of Educational Finance, School and Society, 14: 27, (Dec. 1921)
 2 Virginia Educational Commission and Virginia Survey Staff, Virginia Public School Survey, Part I, pp. 46-53.

RELATION OF THE FINANCIAL REPORTS
TO THE FINANCIAL PROBLEM

Accompanying the growing interest in the financial problem, increased attention has also been given to the agencies through which the needs of the schools and the importance of education may be presented to the public. This is especially true of the Annual Financial Reports of the superintendent of schools. A financial statement presented in an interesting manner; and an annual school budget, which shows the different items of interest in a comparable way, are the best means by which to educate the public and secure increased financial school support. Therefore, it is appropriate at the present time to make a thorough study of the financial reports which the superintendent should make to the board of education and to the public.

CHAPTER II.

PURPOSE OF THIS STUDY

It is the purpose of this study:

1. To find out in what forms City Superintendents and Boards of Education are making their annual financial reports to the public, and to what extent they are using the standard form suggested by the committee appointed by the National Educational Association and recommended by the United States Bureau of Education.
2. To determine what questions the financial reports are answering for the Superintendent and the Board of Education.
3. To determine whether the financial reports are uniform so that comparisons can be made with other cities of equal size.
4. To attempt to answer the question: "What financial reports should the Superintendent make to the Board of Education and to the public?"

SOURCES

In order to get material for this study a request was sent to 248 cities for copies of their annual school reports. From approximately 100 of these cities reports were received. Out of this number 86, which contained financial reports, were chosen for the purpose of this investigation. An effort was made to select cities with less than a hundred-thousand

population. Only five cities in the list used exceed this limit.

In addition to these primary sources, certain secondary sources were studied, such as the proceedings of the National Educational Association, articles on finance and uniformity in school reports in current publications, and bulletins from the United States Bureau of Education.

TABLE IV.

NAMES AND POPULATIONS OF CITIES WHOSE
REPORTS HAVE BEEN USED IN
THIS STUDY.

<u>Number</u>	<u>City</u>	<u>State</u>	<u>Population</u>
1.	Greenwich	Connecticut	5,900
2.	Stonnington	Connecticut	2,100
3.	Meriden	Connecticut	28,800
4.	Ware	Massachusetts	8,500
5.	Everett	Massachusetts	40,000
6.	Detroit	Michigan	619,600
7.	Aurora	Illinois	36,300
8.	Grand Rapids	Michigan	137,634
9.	East Orange	New Jersey	43,760
10.	Rockford	Illinois	56,700
11.	Barre	Vermont	10,000
12.	Richmond	Virginia	171,667
13.	West Springfield	Massachusetts	13,443

TABLE IV.

NAMES AND POPULATIONS OF CITIES WHOSE REPORTS HAVE
BEEN USED IN THIS STUDY

CONTINUED

<u>Number</u>	<u>City</u>	<u>State</u>	<u>Population</u>
14.	Winchester	Massachusetts	10,812
15.	Taunton	Massachusetts	37,137
16.	Lynn	Massachusetts	99,000
17.	Northampton	Massachusetts	21,900
18.	Middletown	Connecticut	13,000
19.	Harrisburg	Pennsylvania	75,917
20.	Moline	Illinois	30,734
21.	Ann Arbor	Michigan	19,516
22.	Lansing	Michigan	44,500
23.	Hudson	New York	11,000
24.	Burlington	Vermont	22,000
25.	Westerly	Rhode Island	9,952
26.	Gloucester	Massachusetts	22,947
27.	Malden	Massachusetts	49,103
28.	Nashua	New Hampshire	28,000
29.	Rochester	New Hampshire	9,673
30.	Dover	New Hampshire	13,000
31.	Duluth	Minnesota	97,000
32.	Newport	Rhode Island	30,000
33.	Holyoke	Massachusetts	60,000
34.	Bennington	Vermont	7,230
35.	York	Pennsylvania	47,512

TABLE IV.
 NAMES AND POPULATIONS OF CITIES WHOSE REPORTS HAVE
 BEEN USED IN THIS STUDY.

CONTINUED

<u>Number</u>	<u>City</u>	<u>State</u>	<u>Population</u>
36.	Concord	New Hampshire	22,169
37.	Somerville	Massachusetts	93,000
38.	Columbus	Georgia	31,125
39.	Johnston	Pennsylvania	67,327
40.	Newton	Massachusetts	46,000
41.	Smyrna	Delaware	1,953
42.	Kearney	New Jersey	24,325
43.	Rutland	Vermont	14,953
44.	Wallingford	Connecticut	9,648
45.	Mankato	Minnesota	10,365
46.	Saginaw	Michigan	61,903
47.	Windham	Connecticut	12,300
48.	North Bridge	Massachusetts	10,000
49.	Chicopee	Massachusetts	3,600
50.	Altoona	Pennsylvania	60,000
51.	Bowling Green	Kentucky	9,638
52.	Owenshore	Kentucky	17,000
53.	La Crosse	Wisconsin	30,412
54.	Chelsea	Massachusetts	43,000
55.	East Hartford	Massachusetts	9,400
56.	Manchester	New Hampshire	78,384

TABLE IV.
 NAMES AND POPULATION OF CITIES WHOSE REPORTS HAVE
 BEEN USED IN THIS STUDY.

Cont.

<u>Number</u>	<u>City</u>	<u>State</u>	<u>Population</u>
57.	Montclair	New Jersey	28,810
58.	Fresco	California	34,958
59.	Peabody	Massachusetts	18,785
60.	Greenfield	Massachusetts	12,251
61.	St. Albans	Vermont	7,588
62.	Missoula	Montana	19,175
63.	Montpelier	Vermont	7,125
64.	Paducah	Kentucky	25,178
65.	Bayonne	New Jersey	76,754
66.	Watertown	New York	31,285
67.	Winchester	Connecticut	10,485
68.	Elmira	New York	45,393
69.	Stamford	Connecticut	31,810
70.	Bedford	Massachusetts	121,000
71.	Wellesly	Massachusetts	6,224
72.	Concord	Massachusetts	6,461
73.	Auburn	New York	36,192
74.	Newburyport	Massachusetts	15,291
75.	Woonsocket	Rhode Island	43,500
76.	Muskegon	Michigan	27,434
77.	Norwich	Connecticut	21,923

TABLE IV.
 NAMES AND POPULATIONS OF CITIES WHOSE REPORTS
 HAVE BEEN USED IN THIS STUDY

CONTINUED

<u>Number</u>	<u>City</u>	<u>State</u>	<u>Population</u>
78.	Enfield	Connecticut	11,924
79.	Millville	New Jersey	14,691
80.	Vernon	Connecticut	9,527
81.	Moorhead	Minnesota	5,720
82.	Lead	South Dakota	9,984
83.	Bristol	Rhode Island	9,779
84.	Fall River	Massachusetts	120,485
85.	Fargo	North Dakota	21,900
86.	Portland	Maine	69,000

TABLE V.
 NUMBER OF CITIES ACCORDING TO EACH
 POPULATION GROUP.

<u>Group</u>	<u>Population</u>	<u>Number of cities</u>
I	100,000 and over	5
II	90,000 to 100,000	2
III	80,000 -- 90,000	0
IV	70,000 -- 80,000	3
V	60,000 -- 70,000	5
VI	50,000 -- 60,000	1
VII	40,000 -- 50,000	9

TABLE V.

NUMBER OF CITIES ACCORDING TO EACH
POPULATION GROUP

<u>Group</u>	<u>Population</u>	<u>Number of Cities</u>
VIII.	30,000 - 40,000	11
IX.	20,000 - 30,000	13
X.	10,000 - 20,000	18
XI.	5,000 - 10,000	17
XII.	<u>1,000 - 5,000</u>	<u>2</u>
	Total	86

Table V. is presented to show the size of the cities from which annual reports were selected. By far largest the number of cities, whose reports have been used in this study, have been of less than 50,000 population. Sixty-eight of the 86 cities, or 79 percent, belong to this group. Thirty-five of these cities have a population of between 5,000 and 20,000; two have less than 5,000; and five more than 100,000. The largest cities were purposely omitted because their financial reports were so complicated that they could with difficulty be used in this study. The report of the city of Detroit was selected because it had some interesting features not given in any of the other reports.

TABLE VI.

NUMBER OF REPORTS TAKEN FROM EACH STATE.

<u>Number</u>	<u>States</u>	<u>No. of Reports</u>	<u>Number</u>	<u>States</u>	<u>No. of Reports</u>
1.	Massachusetts	23	12.	Kentucky	3
2.	Connecticut	11	13.	Virginia	1
3.	Michigan	6	14.	Georgia	1
4.	Vermont	5	15.	Delaware	1
5.	New Jersey	5	16.	Wisconsin	1
6	New York	5	17.	California	1
7.	Pennsylvania	4	18.	Montana	1
8.	Rhode Island	4	19.	So. Dakota	1
9.	New Hampshire	4	20.	No. Dakota	1
10.	Illinois	3	21.	Maine	1
11.	Minnesota	3			
				TOTAL	86

Table VI. reveals the peculiar fact that 49, or 57 percent of these 86 reports come from the New England States, and that only 7 reports were taken from states west of the Mississippi River.

METHOD OF WORK.

1. Standard forms of financial reports and articles in current literature written on the subject of school finance and school reports were studied.
2. The receipts and expenditures of the 86 annual financial reports were analyzed and checked, and the reports were graded according to the criteria given in Chapter III.
3. Each annual report was studied to determine what unit costs were used in each school system and to find out what other valuable financial facts were given in the report.
4. In order to determine what percent of cities were in need of a building program each annual report was studied in regard to this, and was checked according to the needs expressed.

CHAPTER III.

TYPES OF FINANCIAL REPORTS.

In this chapter five annual financial statements of superintendents or boards of education representing the various grades of reports are given. In attempting to determine the value of the financial statements found in the 86 annual reports a scale was made by which all the reports were graded. The scale contained five grades: Excellent, Good, Fair, Poor, Very Poor. These different grades were defined as follows:

1. Excellent.

All financial reports which conformed to the standard form suggested by the United States Bureau of Education or the National Educational Association, which gave enough details to make comparisons possible, and in addition included unit costs, were given a grade of "Excellent".

2. Good.

Reports which followed the outlines of a standard form and gave enough details to make comparisons possible, but did not give unit costs nor make any comparisons, were given a grade of "Good".

3. Fair.

Reports which gave only the main items of a standard form, or which used no standard

form but gave enough details so that some comparisons could be made were graded "Fair."

4. Poor.

Reports which were made without any special form and which combined the different items, or which gave unimportant details so that no comparisons could be made, were given a grade of "Poor".

5. Very Poor.

Reports giving no valuable information, usually characterized by meagerness of data and lump-sum methods, and arranged in such a way that intelligent interpretation was difficult or impossible, were given a grade of "Very Poor".

Each financial statement was studied closely and graded according to this scale. The results are shown in Tables VII and VIII.

TABLE VII.
NUMBER AND PERCENT OF CITIES ACCORDING
TO GRADE OF REPORT.

Grade of Report.	Number of Reports Given Each Grade.	Percent of Total Number of Cities for Each Grade.
Excellent	9	10
Good	14	16
Fair	36	42
Poor	22	26
Very Poor	5	6

FIGURE III .

Percent of Cities According to Grade of Report.

Grade	Percent of Total Number.
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Excellent	10
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10	
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Good	16
------	----

16	
----	---

Fair	42
------	----

42	
----	--

poor	26
------	----

26	
----	---

Very Poor	6
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6	
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Table VIII and Figure III show that ten percent of the 86 reports were given a grade of excellent; sixteen percent, Good; forty-two percent, Fair; twenty-six percent, Poor; and six percent, Very Poor. This shows that at least ten percent of the reports are uniform, accurate, and intelligible, so that comparisons can be made within the school system and with other comparable cities. From these reports one can determine the cost per pupil for all the schools, for each kind of school, and for each character of service.

TABLE VIII

GRADE OF REPORT ACCORDING TO SIZE OF CITY

Size of City	Grade of Report					Total
	Excellent	Good	Fair	Poor	Very Poor	
100,000 - and over	1	3	1			5
90,000 - 100,000	1		1			2
80,000 - 90,000						0
70,000 - 80,000	1	2				3
60,000 - 70,000	2			3		5
50,000 - 60,000			1			1
40,000 - 50,000		2	4	2	1	9
30,000 - 40,000		1	4	5	1	11
20,000 - 30,000	1	3	8		1	13
10,000 - 20,000	1	2	9	5	1	18
5,000 - 10,000	2	1	6	7	1	17
1,000 - 5,000			2			2
TOTAL	9	14	36	22	5	86

These facts show that considerable improvement has been made since 1914 when Dr. J. H. Hutchinson wrote his thesis on "School Costs and School Accounting". From not one city could he find the cost of education for the last financial year. It was impossible for him to get financial information concerning the cost of any item of school expenditure, or to get the total expenditure per pupil for running the school. The following reasons were given by Mr. Hutchinson¹ to account for this condition:

1. "No attempt was made to distinguish expenditures for maintenance from expenditures for capital outlay.
2. No city obtains the total expenditure for each kind of school, so that it is impossible to learn the total expended for high school, for elementary school, for vocational schools, and for evening schools.
3. No city obtains the total expended for each character of expenditures so that it is impossible to learn the total spent for administration, supervision, instruction, operation, maintenance and capital outlay.
4. There is no common classification of objects of expenditure by which may be described the expenditures for all schools, for each kind of school, and for each character of expenditure.
5. No attempt is made to account for revenue accruing and expense incurred for education during any given period, accounts being kept so as to show only receipts and expenditures."

1. Hutchinson, J.H., School Costs and School Accounting, pp. 34, 36, 46, 52
Columbia University Contribution to Education No. 62, 1914.

The present study shows that from about ten percent of cities publishing annual financial reports, the above points can be obtained. At this rate of progress we will, in a decade or so, have uniformity of financial reports in practically all the cities.

From Table IX it is evident that, in general, the larger cities have the better reports. The larger cities have a higher percentage of reports with grades of "Excellent" or "Good". The smaller cities have the larger percentage of their reports graded "Fair", "Poor", and "Very Poor". Practically one-half of all the reports in the group of cities of 5,000 to 10,000 population are graded "Poor". There are, however, a few excellent reports in this group. Two out of the nine excellent reports belong to this group.

TABLE IX

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "VERY POOR".¹

Annual Financial Statement of Gloucester, Massachusetts.

Year Ending November 30, 1920.

Appropriation ----- \$242,615.59

Expenditures:

For Administration -----	\$8,446.86
For Teachers' Salaries-----	179,409.94
Forward to 1921 -----	500.00
Teachers' Increases -----	9,863.82

1. Annual Report of the Public Schools of the City of
Gloucester, Mass., Dec. 1920

TABLE IX.

Continued.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF
"VERY POOR".

Annual Statement of the City of Gloucester, Massachusetts		
Textbooks and Supplies -----	\$15,629.27	
Evening Schools -----	5,498.63	
Military Equipment -----	2,056.91	
Transportation -----	6,132.36	
School Lunch -----	4,411.06	231,848.85

TABLE X

SAMPLE OF A REPORT WHICH WAS GIVEN A
GRADE OF "POOR".

Annual Financial Statement of Chicopee, Massachusetts. ¹

Report of the School Committee

To the Citizens of Chicopee:

The school expenditures for 1920 are tabulated as follows:

Administration,-----	\$ 4,218.58
Books and Supplies,-----	15,565.69
Contingent,-----	7,327.69
Repairs and Furniture,-----	14,459.51

1. Annual Report of the School Committee and the Supt. of Schools of the City of Chicopee, Mass. Nov. 1920

TABLE X. Cont.

SAMPLE OF A REPORT WHICH WAS GIVEN A
GRADE OF "POOR".

Annual Financial Statement of Chicopee, Massachusetts.

Insurance,-----	\$ 1,212.26
Transportation,-----	6,972.00
Janitors and Care of Buildings	28,061.12
Teachers,-----	210,931.46
Evening School,-----	594.75
Fuel,-----	13,390.15
Supervision,-----	8,242.80
School Gardens,-----	1,750.13
Tuition,-----	192.00
	<hr/>
Total of Regular School,-----	312,918.14
Evening Industrial School for Men	3,795.54
Continuation,-----	4,682.35
Americanization,-----	1,290.04
	<hr/>
	322,686.07

TABLE XI

SAMPLE OF A REPORT WHICH WAS GIVEN A
GRADE OF "FAIR".

Annual Financial Report of Wallingford, Connecticut ¹

1. Annual Report of the Town School Committee and Superintendent of Schools of Wallingford, Conn. 1921

TABLE XI Cont.

SAMPLE OF A REPORT WHICH WAS GIVEN A
GRADE OF "FAIR".

Annual Financial Report of Wallingford, Conn.

Expenditures for 1920-1921.

I. GENERAL CONTROL:

For Supervision, clerk, office expenses--	\$5,862.90
School Census -----	164.35
Attendance officers -----	162.00
	<hr/>
	\$6,189.25

II. COST OF INSTRUCTION:

Supervisor's Salaries-----	\$ 7,521.75
Supervising Principals Salaries-----	6,801.07
Teachers' Salaries -----	87,538.17
Textbooks -----	2,548.67
Stationery and supplies -----	6,929.97
Graduation and other expenses-----	173.36
	<hr/>
	\$111,512.99

III. OPERATION OF SCHOOL PLANT:

Janitors' wages -----	\$ 9,694.65
Fuel -----	16,901.07
Water, Light, Power, Janitor's supplies--	1,866.80
Other expenses of operation	112.21
	<hr/>
	\$28,574.73

TABLE XI CONT.

SAMPLE OF A REPORT WHICH WAS GIVEN A
GRADE OF "FAIR".

IV. MAINTENANCE PLANT:

Repairs-----	\$8,628.85
Insurance -----	1,161.82
Replacement of equipment -----	322.32
Upkeep of Grounds and Buildings -----	279.45
	<hr/>
	\$10,393.44

V. AUXILIARY AGENCIES:

School Libraries -----	\$ 643.06
Promotion of Health -----	3,884.23
Transportation of pupils-----	872.63
Evening School -----	3,050.75
	<hr/>
	\$8,450.68

VI. MISCELLANEOUS: ***** 201.50

VII. OUTLAYS:

Alterations and Improvements -----	\$4,493.87
New Equipment -----	2,111.65
	<hr/>
	\$6,605.52

Total Expenses of School Committee \$171,927.10

VIII. OTHER PAYMENTS BY THE TOWN:

Interest in School Indebtedness -----	\$ 7,402.00
Payment on School Bonds -----	14,050.00
Appropriation, New Heating Plant -----	11,000.00

TABLE XII.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "GOOD"
Annual Financial Report of Elmira, New York.

RECEIPTS AND EXPENDITURES

January 1 to December 31, 1919

BUSINESS ADMINISTRATION	
School elections	300.00
Office assistant, supplies, checks, account books, etc.	380.00
Proceedings, annual reports, periodicals	800.00
EDUCATIONAL ADMINISTRATION	
Salaries, superintendent and assistant	630.00
Superintendent's office supplies	150.00
Other expenses of Supt's. office--	
Traveling expenses, telephones, Bulletin, directory.	600.00
Salary, attendance officer, carfare, blanks.....	380.00
Automobile upkeep.....	400.00
Census enumerators	250.00
Total Business and Educational Administration.....	390.00
INSTRUCTIONAL SERVICE	
Supervisors' and special teachers' salary.....	183.60
Supervisors' traveling expenses.....	100.00
Principals' salaries, grades and Academy	300.00
Salary of Academy principal's clerk, stationery, report and record cards, registers, for grades and Academy.	410.00
Principals' traveling expenses.....	100.00
Teachers' salaries, grades and Academy	435.51
Teachers' salaries, Vocational School	150.00
Teachers' salary, Evening Schools	770.00
Free text and indigent books.....	800.00
Supplementary reading, grades.....	800.00
Supplementary reading, Vocational.....	50.00
Supplementary reading, Academy.....	200.00
Laboratory supplies, Academy	100.00
Apparatus, grades.....	300.00
Academy, cooking supplies	250.00
Manual training and sewing supplies, grades	900.00
Drawing supplies.....	700.00
Primary and school room supplies	150.00
Commencement exercises	100.00
Evening school, printing and supplies	100.00
Vocational school supplies	800.00
Total for Instructional Service	419.11

TABLE XII.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "GOOD".
Annual Financial Report of Elmira, New York.

RECEIPTS AND EXPENDITURES

January 1 to December 31, 1919

Pro- portion	Receipts Others	Total Receipts	Expendi- tures	Balance	Deficit
	\$	\$	\$	\$	\$
		300.00	442.82		142.82
		1,380.00	1,332.55	47.45	
		800.00	464.58	335.42	
	720.00	5,350.00	5,127.75	222.25	
		150.00	409.71		259.71
		600.00	721.11		121.11
		1,380.00	1,308.98	71.02	
		400.00	352.06	47.04	
		250.00	145.00	104.10	
	720.00	10,616.00	10,305.46	828.18	523.64
	144.08	11,140.87	11,327.68	186.81	
		100.00	99.44	.56	
		22,300.00	21,910.47	389.53	
		1,410.00	1,640.21		230.21
		100.00	43.50	56.50	
	25,820.81	190,256.32	190,256.32		
	8,224.81	20,374.81	18,049.18	2,325.63	
	619.00	5,380.00	5,146.00	243.00	
	6.07	1,806.07	1,857.17		51.10
	165.10	965.10	1,163.05		198.85
		50.00	4.50	45.40	
		211.76	112.97	98.79	
	11.76	100.00	148.11		48.11
		300.00	70.23	229.77	
		250.00	196.64	53.36	
		120.92	399.58		278.66
	100.92	960.58	699.43	261.15	
	60.58	1,705.88	1,481.42	224.46	
	5.88	150.00	206.22		56.22
		100.00	42.45	57.55	
		880.64	654.47	226.17	
	280.64	258,858.76	255,323.13	4,398.78	863.15
	35,439.65				

1. Report of the public schools of the city of Elmira, New York
Dec. 1920 pp. 70-73

TABLE XII. CONT.

Annual Financial Report of Elmira, New York.

RECEIPTS AND EXPENDITURES

CARE OF PROPERTY--OPERATION OF PLANT

Janitors' salaries.....
Janitors' salaries, evening school.....
Fuel.....
Light and power
Janitors' supplies: cleaning powder, electric bulbs, paper towels, toilet paper.....
Care of grounds: mowing, cleaning walks, trimming trees.....
Cartage of ashes, telephones, disinfectant, piano tuning.....
Total Care of Property

UPKEEP OF PROPERTY

Upkeep of grounds regarding sewer repairs, walks, fences, driveways
Repair of buildings, repainting, redecorating.....
Repair work in repairing, replacing heating.....
Repair work in repairing, replacing lighting, electricity, plumbing.....
Repair and replacement of furniture.....
Repair and replacement of janitors' tools, flags, waste-baskets, typewriters.....
Purchase of scientific apparatus to replace old.....
Total for Upkeep of Property.....

FIXED CHARGES

Insurance.....
Assessment for paving, curbing.....
Total for Fixed Charges.....

DEBT SERVICE

Interest on bonds.....

CAPITAL OUTLAY

New materials for old buildings and grounds: heating, lighting, plumbing, electric installation...
Plumbing School No. 11
Furniture: Tables, chairs, pianos, etc.....
Instructional apparatus: Academy, domestic science.....
Manual training and sewing

TABLE XII. CONT.

Annual Financial Report of Elmira, New York.

RECEIPTS AND EXPENDITURES

Appropriation	Other Receipts	Total Receipts	Expenditures	Balance	Deficit
\$17,800.00	\$217.90	\$18,017.90	\$ 18,137.63	\$	\$ 19.73
328.00		328.00	397.50		69.50
19,000.00		19,000.00	13,208.49	5,791.51	
1,800.00		1,800.00	1,764.03	35.97	
1,200.00	26.28	1,226.28	1,654.41		428.13
150.00		150.00	30.98	119.02	
700.00		700.00	700.30		.30
\$40,978.00	\$244.18	\$41,222.18	\$ 35,793.34	\$ 5,946.50	\$517.66
500.00	5.00	505.00	823.15		318.15
1,900.00	24.14	1,924.14	2,285.70		361.56
2,000.00	880.97	2,880.97	3,880.97		1,000.00
600.00		600.00	783.86		183.86
350.00		350.00	156.65	193.35	
200.00		200.00	8.07	191.93	
\$ 5,550.00	\$910.11	\$6,460.11	\$7,943.40	\$385.28	1,868.57
1,900.60		\$1,900.60	\$2,104.54	\$	113.94
346.74		346.74	410.88		64.14
\$ 2,247.34		\$2,247.34	\$2,425.42		\$ 178.08
6,725.00	\$	\$6,725.00	\$6,725.00		
500.00	1,977.25	2,477.25	2,660.34		183.09
	4,937.31	4,937.31	4,937.31		183.31
1,000.00	435.87	1,435.87	1,619.21		
100.00		100.00	26.69	73.31	
100.00		100.00	90.50	9.50	

TABLE XII CONTINUED.

Annual Financial Report of Elmira, New York.

RECEIPTS AND EXPENDITURES.

Academy apparatus.....	850.00				
Grades apparatus.....	100.00				
Janitors' tools.....	150.00				
Vocational equipment.....	900.00	1,000.00	1,900.00		
Libraries, Academy.....	200.00		200.00		
Libraries, grades and vocational.....	125.00	356.79	481.79		
Arnot Trust Fund.....		249.47	249.47		
Total Capital Outlay.....	\$ 4,125.00	8,956.69	12,981.69		

LIBRARIES

Salary of Academy librarian.....	1,000.00		1,000.00		
Books: repair, replacement, grades and Academy....	125.00		125.00		
Total libraries.....	1,125.00		1,125.00		

HEALTH SERVICE

Salaries of doctors.....	1,760.00		1,760.00		
Salaries of nurses.....	2,000.00		2,000.00		
Supplies, free glasses, etc.....	400.00		400.00		
Total Health Service.....	4,160.00		4,160.00		

OTHER SUNDRY ACTIVITIES

Care of pupils.....	75.00		75.00		
Care of truants.....	300.00	10.75	310.75		
Community lectures.....	200.00		200.00		
Achievement Club.....	150.00	50.92	200.92		
Baseball supplies.....	100.00		100.00		
Contingent fund.....	800.00		800.00		
Extension courses.....	100.00		100.00		
Vocational survey.....	100.00		100.00		
Total Sundry Activities.....	\$ 1,825.00	61.67	1,886.67		

*Balance School Account, December 31, 1919.....

Grand Totals.....

**Balance School Account, December 31, 1919.....

Balance Arnot Trust Fund, December 31, 1919.....

Special School Sites Fund, December 31.....

Balance, Special School Sites.....

*Apportioned as follows: Capital outlay: heating, etc., \$977.25;
No. 11 plumbing, \$286.70.

**Unusual balance caused as follows:
Merchandise contracted for but unpaid Dec. 31... \$2,200.00.
Received from Federal Government for vocational
education, not included in 1919 budget..... 5,634.38.

G.A. GOFF,
FRANK W. ROSS,
R. T. LEWIS, Committee.

TABLE XII CONTINUED.

Annual Financial Report of Elmira, New York.

Appropriation	Other Receipts	RECEIPTS AND EXPENDITURES		Balance	Deficit
		Total Receipts	Expenditures		
		850.00	541.11	308.89	
		100.00	507.84		407.84
		150.00	207.01		147.01
	1,000.00	1,900.00	398.87	1,501.13	
		200.00	167.72	32.28	
	356.79	481.79	503.04		22.15
	249.47	249.47	170.45	79.02	
\$ 4,125.00	8,956.69	12,981.69	11,920.99	2,004.13	943.43
		1,000.00	759.40	240.60	
		125.00	78.85	46.15	
		1,125.00	838.25	286.75	
		1,760.00	1,779.96		19.96
		2,000.00	2,232.03		232.03
		400.00	334.83	65.17	
		4,160.00	4,346.82	65.17	251.99
		75.00	32.50	42.50	
		300.00	310.75	310.75	
	10.75	200.00	58.95	141.05	
		200.00	208.81		7.89
	50.92	200.92	112.20		12.29
		100.00	395.29	404.71	
		800.00	30.90	60.10	
		100.00	20.00	80.00	
		100.00	858.65	1,048.11	29.09
\$ 1,825.00	61.67	1,886.67		1,263.95	
	1,263.95	1,263.95		14,962.90	5,166.61
\$299,944.45	46,332.30	346,279.75	336,480.46	9,717.27	
				79.02	

TABLE XIII

31.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "EXCELLENT".

Total Amount of Expenditures for Schools by Town
of East Hartford for Year Ending August 10,
1921. As Classified by Town Auditors
(not Including Interest on School
Bonds and Notes.)

General Control

SCHOOL	School Board and Office expenses	Superintendent's salary and expenses	Truant Officer and Enumeration
Second North	\$ 213.47	\$ 518.49	\$ 159.47
North Center	267.66	18.62	5.72
Second South	220.60	535.83	164.81
South Grammar	31.94	77.58	23.86
South east	161.00	391.07	120.28
Burnside	17.53	45.58	13.10
South Burnside	282.67	686.60	211.18
Meadow	29.87	72.54	22.31
Union	209.31	508.39	156.37
Long Hill	124.40	302.13	92.93
Woodland
Elementary Schools	1,298.45	3,156.83	970.03
High School	234.55	624.67	121.18
Day Schools	\$ 1,533.00	3,781.50	1,091.21
Evening School	102.33
Grand Totals	1,533.00	3,781.50	1,193.54

TOTAL RECEIPTS FOR SCHOOL ACCOUNT DURING YEAR

State of Connecticut	\$ 6,419.25
Tuition, High School	5,238.00
Miscellaneous Receipts	924.32
	<u>12,581.57</u>

1. Annual Report of The Town School Committee of East Hartford, Connecticut 1920-1921 pp 67 - 68

TABLE XIII

31.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "EXCELLENT".

Total Amount of Expenditures for Schools by Town
of East Hartford for Year Ending August 10,
1921. As Classified by Town Auditors
(not Including Interest on School
Bonds and Notes.)

INSTRUCTION EXPENSES

Salaries and Expenses Supervisors Subjects	Teachers' Salaries	Free Text Books	Stationery and Supplies	Other Expenses Graduation
\$ 235.51	\$ 11,488.75	\$ 557.26	\$ 501.03	\$ 8.12
8.45	1,155.00	20.00	17.98	.29
243.38	11,355.00	575.91	517.80	8.39
35.25	2,519.25	83.39	74.97	1.22
177.64	9,956.51	420.32	379.91	6.13
19.34	1,330.00	45.76	41.14	.67
311.87	14,812.25	734.93	663.47	10.75
32.95	2,280.00	77.96	70.11	1.14
230.93	11,893.13	546.42	491.28	7.96
137.23	7,824.75	324.73	291.96	4.93
-----	-----	-----	-----	-----
1,432.55	74,624.64	3,389.68	3,047.65	49.40
-----	23,879.75	1,451.96	890.74	195.91
1,432.55	98,504.39	4,841.64	3,938.39	245.31
-----	1,706.00	41.19	-----	6.00
1,432.55	100,210.39	4,882.83	3,938.39	251.31

Total Expenditures, -----	\$ 154,109.29
Total Receipts, -----	<u>12,581.57</u>
Net Cost	141,527.72
Interest School Bonds, Notes-	9,000.00
Actual Cost to Town-----	<u>150,527.72</u>
Net cost per pupil-----	60.03
Net cost per pupil-----	63.85*

* Including Int. on Bonds and Notes and Capital Outlays.

TABLE XIII

31.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "EXCELLENT".

Total Amount of Expenditures for Schools by Town of East Hartford for Year Ending August 10, 1921, as Classified by Town Auditors (not Including Interest on School Bonds and Notes.)

OPERATION OF SCHOOL PLANTS

Janitors' Wages	Fuel	Water	Light and Power	Janitors' Supplies	Sundry Expenses
\$ 1,096.38	\$ 970.56	\$ 46.11	\$39.92	\$ 133.02	-----
117.00	125.50	12.50	-----	6.02	-----
950.05	1,064.80	121.39	63.99	96.66	-----
275.68	160.00	20.00	-----	10.66	-----
703.25	1,256.20	63.91	36.98	93.84	-----
57.50	74.00	15.00	-----	5.85	-----
1,304.97	1,723.00	47.58	97.34	134.13	-----
275.00	142.00	20.00	-----	9.97	-----
801.68	651.70	62.54	47.61	80.20	-----
693.93	951.10	35.56	8.19	67.78	-----
-----	-----	-----	-----	-----	-----
6,275.43	7,118.80	444.59	276.03	638.35	-----
2,795.63	1,878.46	379.01	222.09	237.12	45.00
9,071.06	8,997.26	823.60	498.12	875.47	45.00
75.00	-----	-----	72.09	-----	-----
9,146.06	8,997.26	823.60	571.02	875.47	45.00

High School

School Committee Expenses --- \$38,856.93
Interest on Bonds, Notes 6,750.00

Total Cost \$45,606.93

Net Cost per Pupil 144.40*

* Including Int. on Bonds and Notes and Capital Outlays.

TABLE XIII.

31.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "EXCELLENT".

Total Amount of Expenditures for Schools by Town of East Hartford for Year Ending August 10, 1921, as Classified by Town Auditors (not Including Interest on School Bonds and Notes.)

MAINTENANCE OF SCHOOL PLANTS

Repairs	Rent and Insurance
\$1,661.20	-----
16.24	-----
2, 954.67	-----
23.83	-----
68.68	-----
7.00	-----
209.10	472.50
239.51	-----
620.90	80.00
61.85	-----
-----	8.40
-----	8.40

AUXILIARY AGENCIES

Replacement of Equip-ment	School Libraries	Health	Transportation
\$34.30	-----	\$29.59	\$361.45
185.88	-----	1.06	-----
56.74	-----	30.58	47.30
.97	-----	4.43	271.50
4.89	-----	22.32	2,314.39
.53	-----	2.43	500.00
18.66	-----	39.19	586.30
25.91	-----	4.14	-----
53.33	-----	29.02	-----
25.27	-----	17.24	-----
-----	-----	-----	-----
-----	-----	-----	-----

TABLE XIII

31.

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF "EXCELLENT".

Total Amount of Expenditures for Schools by Town of East Hartford for Year Ending August 10, 1921, as Classified by Town Auditors (not Including Interest on School Bonds and Notes.)

CAPITAL OUTLAY

New Grounds and Improve-ment	New Bldgs. and Improve-ments	New Equip-ment	Total of School Committee Expense Orders	Average Attend-ance For Year	Expendi-tures Per Pupil for Year
-----	\$ 50.00	\$82.60	\$18,187.17	335.32	\$53.83
-----	-----	2.96	1,711.10	12.04	141.85
-----	47.00	85.37	19,140.27	346.79	54.81
-----	-----	12.36	3,626.88	50.20	72.00
100.00	-----	308.67	16,583.99	253.16	63.90
-----	-----	6.78	2,182.21	27.55	78.96
-----	47.00	148.39	22,526.88	444.29	50.26
-----	-----	11.56	3,314.97	46.93	70.40
-----	336.40	81.00	16,888.16	329.86	50.06
-----	62.00	48.14	11,073.93	195.51	56.10
-----	-----	-----	8.40	-----	-----
-----	-----	-----	8.40	-----	-----
100.00	542.40	787.83	115,252.36	2,041.65	55.97
-----	2,095.22	1428.86	38,856.93	315.87	111.85
-----	2,637.62	2216.69	154,109.29	2,357.52	63.26
-----	-----	-----	2,003.42	-----	-----
100.00	2,637.62	2,216.69	156,112.71	2,357.52	-----

TABLE XIII

SAMPLE OF A REPORT WHICH WAS GIVEN A GRADE OF
"EXCELLENT".

Year Ending in June.	Cost of Schools, 1897-1921.		Enumera- tion	Cost for each child av. attend.
	Total paid for schools By the town	Net cost to town		
1897	\$ 12,875.82	\$ 9,392.62	1,398	\$ 14.20
1898	14,580.15	11,082.33	1,476	14.73
1899	17,799.32	13,973.22	1,484	18.46
1900	18,329.00	14,427.87	1,514	17.81
1901	19,492.70	15,406.70	1,539	17.85
1902	20,556.78	16,452.38	1,541	19.12
1903	21,460.72	17,194.70	1,560	20.13
1904	*25,012.87	20,735.70	1,587	*20.62
1905	*26,155.52	21,732.84	1,634	*19.68
1906	*27,275.03	†21,451.59	1,714	*18.70
1907	*28,595.77	†22,954.93	1,686	*20.74
1908	*29,260.23	†23,607.27	1,760	*21.20
1909	*31,352.40	†25,625.98	1,829	*21.65
1910	*32,364.76	†26,565.70	1,866	*20.99
1911	*34,207.86	†28,483.16	1,946	*22.03
1912	*40,014.76	†34,076.79	1,997	*27.35
1913	*41,828.58	†35,843.73	2,069	*26.71
1914	*46,079.78	†38,783.66	2,119	*27.91
1915	‡*47,147.67	†40,135.46	2,221	*25.92
1916	*55,757.11	†47,424.11	2,368	*28.66
1917	*56,973.87	†48,447.81	2,442	*29.83
1918	*66,973.28	†57,362.62	2,602	*28.97
1919	*80,741.73	†71,064.77	2,710	*35.81
1920	*110,119.78	†98,661.37	2,750	*42.20
1921	*156,112.71	†150,527.72	2,853	*60.03

* Based on total amount paid for school purposes by the town, but not including interest on school bonds and amount paid for new school buildings.

† This sum is net, after deducting amount received for tuition in High School, State money, etc.

‡ Interest on school note, and \$38,784.98 paid for new school buildings and equipment, not included.

XIII

Tables X, XI, XII, and XIV give samples of the different grades of reports. Table X gives a sample of a very poor financial report, Table XI gives a sample of a poor report, Table XII gives a sample of a fair report, Table XIII gives a sample of a good report, and table XIV gives a sample of an excellent financial report.

REPORT OF GLOUCESTER, MASS.

The Financial Report of Gloucester, Massachusetts, as given in Table X, is unintelligible and of no value to the city superintendent or to the board of education. No one knows what is included in these nine items. "Administration" may include a number of other items, such as principals' or supervisors' salaries. There is no account given for janitors salaries. This item is probably included in either "Administration" or "Teachers' Salaries". There is no mention made of Maintenance of School Plant, Operation, Debt Service, and Capital Outlay. These items no doubt are all included in the report, but no one can tell in which item they are included. Such a report is of little value to anyone.

REPORT OF CHICOPEE, MASSACHUSETTS.

The financial report of Chicopee, Massachusetts, is better in some respects, and yet it is a poor report because it would be impossible to figure out any unit costs or make comparisons with other cities from such a report. The contingent fund is over \$7,000.00, and no one can tell from this report what it all includes. It is impossible to tell whether

or not the janitors' supplies are included under the item "Books and Supplies". It is rather difficult to tell just what the different items include.

FINANCIAL REPORT OF WALLINGFORD, CONNECTICUT.

The report of Wallingford was given a grade of "Fair" because it is made according to a standard form, so that it is possible to learn the totals spent for each character of expenditure. However, it does not obtain the expenditures for each kind of school nor does it separate in every case the expenditures for personal services and supplies. For this reason it could not be rated as a good report.

FINANCIAL REPORT OF ELMIRA, NEW YORK.

A good report is given by the Superintendent of Elmira, New York. It strictly follows the standard form and gives enough details so that comparisons can be made with other schools of similar size. It separates expenditures for personal service, supplies, and various other services. However, it cannot be rated as excellent because it does not give unit costs nor does it give the expenditures for each kind of school.

FINANCIAL REPORT OF EAST HARTFORD, CONNECTICUT.

The financial statement of East Hartford is rated as "Excellent". It is presented in a simple and readable form, yet it gives all the details necessary. It gives the expenditures for all the items for every school and for each kind of school; such as, Elementary School, High School,

Day School, and Evening School. It also gives the expenditure per pupil for the year on the basis of average daily attendance. it also gives the average daily attendance so that the unit cost per pupil for all the expenditures can be found with little effort. Besides these facts it gives a table of comparison of cost of schools with previous years- (1897-1921).

Comparisons are made of the following items: Total amount paid for schools by the town, net cost to town, Enumeration, and cost for each child on the basis of average daily attendance. Such a report tells the story of school finance.

CHAPTER IV

AN ANALYSIS OF THE EIGHTY-SIX
FINANCIAL REPORTS.

Each financial report was carefully studied and every item of expenditure and receipt was listed in one of the tables given below. Other interesting facts relative to finances were also noted and checked. The following tables, showing number and percent of cities reporting the various items are given in this chapter:

Table XIV

Authorship, form, and grade of financial reports, and number and percent of cities reporting school census, enrollment, and population of city.

Table XV

Grade of report made by the various officers.

Table XVI

Number and percent of cities using a standard form.

Table XVII

Number and percent of cities reporting the various items of expenditures.

Table XVIII

Number of items of expenditures out of the total of 125 reported by more than 25 percent of the cities.

Table XIX

Number and percent of cities reporting the

different items of receipts.

Table XX

Number and percent of cities making comparisons.

Table XXI

Number and percent of cities using the various unit costs.

Table XXII

Number and percent of cities reporting per pupil cost for different items of expenditure.

Table XXIII

Number and percent of cities reporting other items of interest.

In all, 217 different items were checked, 126 of these were items of expenditures, 22 were items of receipts, and 66 were miscellaneous items relative to financial facts.

EXPLANATION OF TABLES.

Table XV shows that 28 percent of the reports give the population of the city, 79 percent the enrollment of the school, and 49 percent the school census. Of these 217 items, school enrollment was reported by the second largest number of cities. The cost of fuel, given by 86 percent, was the only item that was reported by a larger number of cities.

This table and also Figure IV shows that 58 percent of the financial reports were made by the Superintendent, 13 percent by the Secretary, 12 percent by the Board of Education, 7 percent by the Treasurer, 5 percent by the Auditor, and 3

percent by the Business Manager. It seems that some Boards still hold the idea that Business Administration and Educational Administration should be kept separate, and so keep Business Administration out of the hands of the Superintendent. Financial reports were at first made by a member of the school committee, which was responsible for securing the money for the support of the school, but now that our school system has become more complex and more expensive, this duty in many cases is, and should be conferred upon the Superintendent. The Superintendent should make the financial report for the following reasons:

1. The man who forms and directs the policies of the school should also have a part in making the budget and reporting school expenditures, because the policies of the school depend upon the amount of money available to carry out its program.
2. The Superintendent understands the needs of the school better than any board member or other school official, and therefore knows what kind of a report should be given to the public.

TABLE XIV.
 AUTHORSHIP, FORM, AND GRADE OF FINANCIAL REPORTS
 AND ALSO NUMBER AND PERCENT OF CITIES
 REPORTING THE SCHOOL CENSUS,
ENROLLMENT, AND POPULATION OF CITY.

Items reported upon.	No. of cities	Percent of Total No.
Population of City-----	24	28
School Enrollment -----	68	79
School Census-----	42	49
Authorship of the Financial Reports:		
Superintendent-----	50	58
School Board-----	10	12
Auditor-----	5	6
Secretary-----	11	13
Treasurer-----	7	8
Business Manager-----	3	3
Form of the Financial Reports:		
A Standard Form-----	35	40
No Standard Form-----	51	60
Grade of the Financial Report:		
Excellent-----	9	10
Good-----	15	16
Fair-----	35	42
Poor-----	22	26
Very Poor-----	5	6

FIGURE IV.

Percent of the 86 Financial Reports made by
the Various School Officers .







Made by Whom .	Percent of Reports.	
Superintendent	58	
Secretary	13	
Board of Educ.	12	
Treasurer	8	
Auditor	6	
Business Mgr.	3	

FIGURE V.

Percent of Reports using a Standard Form and
Percent using no Standard Form ,



Form.	Percent of total number	
A Standard Form	40	
No Standard Form	60	

TABLE XV.

GRADE OF REPORTS MADE BY THE VARIOUS SCHOOL OFFICERS

Authorship of the Reports	Excellent	Good	Fair	Poor	Very Poor	Totals
Superintendent	6	11	25	7	1	50
Secretary		2	6	2	1	11
Board		2	2	4	2	10
Treasurer				6	1	7
Auditor	1		1	3		5
Business Manager	2		1			3
Total	9	15	35	22	5	86

Table XVI shows that the best reports are made by the Superintendent, the Business Manager, and the Auditor. The Superintendent and the Business Manager, who devote their whole time to the work of the school, understand the needs of the school and consequently are able to make better financial reports. No one is more interested in working out unit costs for the school system and making comparisons with other schools of equal size than the Superintendent of Schools. The wise Superintendent knows best what financial facts should be presented to the people, and it is generally agreed among educators that he should have general direction of the financial administration.

Another problem in this study was to find out how many of the financial reports are made according to a standard form. The United States Bureau of Education, the United States Census Office, The Association of School Accounting Officers, and the Committee of the National Council of Education on Uniform

Records and Reports have cooperated in preparing a form which has been adopted within recent years by a number of city school systems. This standard form was used in checking the financial reports used in this study.

TABLE XVI

NUMBER AND PERCENT OF CITIES USING A STANDARD FORM.

Items checked	Number of Cities	Percent of Total.
A Standard Form -----	35	40
No Standard Form -----	51	60

Table XVII and Figure V both show that 40 percent of the cities were following a standard form in 1920- 1921. Sixty percent used no standard form. Altho the movement to standardize the financial reports is not 10 years old, 40 percent of the cities publishing annual financial reports are using a standard form. Withing the next decade much grater improvement will undoubtedly be made in standardizing financial reports.

Table XVIII shows 126 different items of expenditures. Out of this total number of items only 13, or 10 percent are reported by more than half of the schools and only 24 are reported by more than 25 percent of the schools. Fifty-five of these 126 items of expenditure are reported by less than 10 percent and 24 by less than 6 percent of the cities. None of

the items under the main division of Debt Service were given by more than 19 percent and only 2 were reported by more than 7 percent of the cities. None of the items under Capital Outlay were reported by more than 28 percent of the cities. This indicates that only a few cities are making any distinction between the running expenses of the school and capital outlay and Debt Service. Consequently, it is impossible from these reports to find out the actual cost of running the schools for a year.

In many of these reports a number of items of expenditures were given that were not listed in Table XVIII, and a number of them were combinations of these. All of these were recorded under a separate item. There were 350 such items

TABLE XVII

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES.

Items reported upon:	No. of cities	Percent of cities
1. Expenditures.		
A. For Administration.		
1. Business Administration:		
School Board and Secretary's Office (Sal)	28	33
School Board and Secretary's Office (Expenses)	10	12
School Elections-----	7	8
Supplies-----	5	6
Finance Office and Accounts-----	4	5
Legal Service-----	4	5
Officers in Charge of Buildings----	12	14

TABLE XVII CONT.

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES

Items reported upon.	No. of cities.	Percent of cities
Operation and Maintenance of Office Bldg.	3	3
Other Expenses of Business Control	14	16
Total For Business Administration	4	5
2. Educational Administration:		
Office of Superintendent of Schools	47	55
Clerical Service-----	32	40
Office Supplies-----	26	30
Other Expenses of Supt's. Office---	12	14
Enforcement of Truancy Laws-----	45	52
School Census-----	31	36
Other Expenses of Educ. Administration	16	19
Total for Educ. Administration-----	3	3
Total for Administration-----	21	21
b		
B. For Instruction and Supervision:		
1. Supervision.		
a. Salaries for Supervisors-----	28	33
Grade Supervisors-----	4	5
High School Supervisors-----	1	1
Special Subjects-----	7	8
Other Expenses of Supervision-----	7	8
b. Salaries of Principals-----	24	28
Salaries of Principal's Clerks-----	9	10
Office Supplies-----	3	3

b Exclusive of Supts. Sal. which are included under Gen. Control

TABLE XVII CONT

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES

Items reported upon.	No. of cities	Percent of cities
Other Expenses of Principals----	5	6
Other Expenses of Supervision---	4	5
2. Instruction:		
Teachers' Salaries-----	56	65
Grade Teachers' Salaries-----	13	15
High School Teachers' Salaries--	15	17
Special Teachers-----	10	12
Manual Training-----	10	12
Domestic Science Teachers' Sals.	5	6
Music-----	3	3
Evening School-----	14	16
Vocational School-----	7	8
Physical Instructor-----	6	7
Men Teachers-----	2	2
Women Teachers-----	2	2
3. Text-Books-----		
High School-----	8	9
Elementary School-----	9	10
Vocational School-----	3	3
4. School Supplies (Total)-----		
Stationery-----	12	14
Postage-----	4	5
Printing-----	14	16

TABLE XVII CONT

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES

Items reported upon.	No. of cities.	Percent of cities
Drawing-----	7	8
Penmanship-----	3	3
Charts and maps-----	5	6
Agriculture-----	3	3
Manual Training-----	14	16
Domestic Science-----	11	13
Music-----	5	6
5. Commencement Exercises-----	24	27
6. Teachers' Meetings-----	4	5
7. Americanization-----	9	10
8. Other Expenses for Instruction-----	11	13
9. Total for Instruction-----	11	13
D. FOR OPERATION OF SCHOOL PLANT:		
Wages for Janitors-----	64	74
Wages for other Employees-----	13	15
Fuel-----	74	86
Water-----	45	52
Light and Power-----	63	72
Janitors' Supplies-----	47	55
General Care of Grounds-----	3	3
Services other than Personal-----	22	26
Other Expenses for Operation-----	17	20
Total for Operation-----	12	14

TABLE XVII CONT.

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES

Items reported upon	No. of cities	Percent of cities
D. FOR MAINTENANCE:		
Upkeep of Grounds-----	19	22
Repair of Buildings-----	54	63
Repair and Replacement of Equipment----	16	19
Repair and Replacement of Furniture----	13	15
Equipment		
Repair, Heating, Lighting, Plumbing,----	9	10
Repair of Instructional Apparatus-----	5	6
Other Expenses of Maintenance-----	8	9
Total for Maintenance-----	14	16
E. EXPENSES OF AUXILIARY AGENCIES.		
1. Library:		
Salaries-----	6	7
Books-----	13	15
Other Expenses-----	5	7
Only Totals for Library-----	21	28
2. Promotion of Health:		
Medical Inspection-----	26	30
Nurse Service-----	11	13
Dental Service-----	7	8
Other Expenses-----	6	7
Only Totals for Promotion of Health-----	24	28
3. Other Sundry Activities:		
Transportation-----	47	55

TABLE XVII CONT

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES

Items reported upon	No. of cities	Percent of cities
Provision for Lunches-----	6	7
Athletic and Recreation-----	17	20
Social Center-----	6	7
Community Lectures-----	5	6
Gardening-----	8	9
Other Auxiliary Agencies-----	6	7
4. Payment to Private Schools-----	6	7
Payment to schools of other civil Divis- ions	10	12
5. Total Auxiliary Expenses-----	8	9
F. MISCELLANIOUS:		
Pensions-----	12	14
Insurance-----	48	56
Rent-----	17	20
Contributions-----	4	5
Taxes-----	7	8
Contingencies-----	6	7
Incidentals-----	10	12
Total Miscellaneous-----	12	14
II.		
CAPITAL OUTLAY.		
Land-----	19	22
New Buildings-----	17	20
Improvement of New Grounds-----	9	10

TABLE XVII CONT

NUMBER AND PERCENT OF CITIES REPORTING THE VARIOUS
ITEMS OF EXPENDITURES.

Items reported upon	No. of cities	Percent of cities
Alteration of Old Buildings-----	19	22
Equipment of New Bldgs. and Grounds	17	20
Equipment of Old Buildings ----- (Exclusive of Replacement)	20	23
Heating Lighting and Plumbing-----	5	.6
Electrical Installation-----	2	2
Furniture-----	24	28
Instructional Apparatus-----	10	12
Other Expenses-----	10	12
Only Totals for Capital Outlay-----	4	5

III. DEBT SERVICE:

Redemption of Bonds-----	12	14
Redemption of Short Term Loans-----	4	5
Refunds (Tax and Tuition)-----	6	7
Sinking Funds-----	2	2
Interest on Short Term Loans-----	5	6
Interest of Bonds-----	15	19
Only Totals on Debt Service-----	5	4

Number of Items of School Expenditures
not Listed Above or Combinations of Those ----- 350

in the 86 financial reports. This indicates that there is yet a great lack of uniformity in reporting financial facts. These figures show that it is impossible from the largest percent of these reports to determine unit costs or make comparisons with other cities of equal size.

Table XIX and Figure VI both show the 24 items of expenditure reported by more than 25 percent of the cities. These figures show that only 13 are reported by more than half of the cities. The cost of fuel is reported by the largest number of cities. Wages for janitors and text-books come next with 74 percent each, then follow light and power, school supplies and teachers' salaries. These 24 items are distributed among the main divisions of expenditures as follows: Administration 6, Instruction 9, Operation 6, Maintenance 1, Miscellaneous 1, Capital Outlay 1, and Debt Service none. Twenty-one out of the 24 come under Administration, Instruction, and Operation of School Plant. Since only 24 items are reported by more than 25 percent of the cities, that means that 102 out of the 126 items are reported by less than 25 percent of the cities.

Table XX shows the number of cities reporting under the various items of receipts. There is only one item reported by more than 50 percent of the cities, and only 6 items reported by more than 20 percent of the cities. These are, Grants from State, Apportionment from City Treasurer, General Property Taxes, Tuition Fees, Sales of Supplies, and Rents. Thirty-five percent of the

TABLE XVIII

NUMBER OF ITEMS OF EXPENDITURES OUT OF THE TOTAL 125
 REPORTED BY MORE THAN 25 PERCENT OF THE CITIES

Items reported	No. of cities	Percent of Total Number
Fuel-----	74	66
Wages for Janitors-----	64	74
Text-Books-----	64	74
Light and Power-----	62	72
School Supplies-----	61	71
Teachers' Salaries-----	56	65
Repair of Buildings-----	54	63
Insurance-----	48	56
Office of Superintendent-----	47	55
Janitors' Supplies-----	47	55
Transportation-----	47	55
Enforcement of Truancy Laws-----	45	52
Water-----	45	52
Clerical Service-----	32	40
School Census-----	31	36
School Board and Secretary's Office	28	33
Office Supplies-----	26	30
Medical Inspection-----	26	30
Principals' Salaries-----	24	28
Promotion of Health-----	24	28
Furniture-----	24	28
Commencement Exercises-----	24	28
Other Services than Personal-----	22	26

cities are reporting no receipts at all. This indicates that people are not as much interested in the source of money as they are in the expenditure of the same. The table shows that there is also a great lack of uniformity in reporting the various items of receipts.

Table XXI and Figure VI show the percent of cities making comparisons. Fifty-seven percent of the cities are not making any comparisons at all, 38 percent make comparisons with ^{previous} other years, and only 12 percent make comparisons with other cities. It will be noticed that the totals make more than 100 percent. This is due to the fact that some of the cities are making comparisons with previous years and also with other cities. Greater uniformity in reporting financial facts will make comparisons more valuable to the school officials.

Table XXII and Figure VII show the percent of cities using the various types of unit costs. Sixty-two percent of the cities give average daily attendance as the basis of reporting unit costs, 44 percent report average daily membership, 3 percent average daily enrollment, 3 percent use pupil instruction hour, and 31 percent are reporting no unit costs. For the present average daily attendance is the best type of unit cost to be used in a school system, because it is easily computed and it is used by the largest percent of the cities. In order to be able to make comparisons with other cities, the same unit should be used by all the cities. Some Administrators of school finance contend that pupil instruction

Figure VI.

Number and Percent of Items of Expenditures of the Total 125 Reported by more than 25 Percent of the Cities.

Items	Percent	
Fuel	86	[Redacted]
Wages for Janitor	74	[Redacted]
Textbooks	74	[Redacted]
Light and Power	72	[Redacted]
School Supplies	71	[Redacted]
Teachers' Sal.	65	[Redacted]
Repair of Bldg.	63	[Redacted]
Insurance	56	[Redacted]
Office of Supt.	55	[Redacted]
Janitor's Supplies	55	[Redacted]
Transportation	55	[Redacted]
Truancy Law	53	[Redacted]
Water	52	[Redacted]
Clerical Help	40	[Redacted]
School Census	36	[Redacted]
Sch. Bd. & Sec. Office	33	[Redacted]
Supervisors' Sal.	33	[Redacted]
Office Supplies	30	[Redacted]
Medical Inspection	30	[Redacted]
Principals' Sal.	28	[Redacted]
Promotion of Health	28	[Redacted]
Furniture	28	[Redacted]
Commencement Ex.	28	[Redacted]
Services other than Personal	26	[Redacted]

TABLE XIX

NUMBER AND PERCENT OF CITIES REPORTING UNDER THE
DIFFERENT ITEMS OF RECEIPTS

Receipts:	No. of cities	Percent of cities
I. Revenue:		
Grants from State-----	40	44
Grants from County-----	3	4
Federal Appropriation-----	4	5
Appointment from City Treasurer----	31	36
General Property Taxes-----	19	22
Business Taxes-----	12	14
Poll Taxes-----	4	5
Fines and Penalties-----	12	14
Rents and Interests-----	8	9
Tuitions from other Districts-----	2	2
Tuitions or other Fees-----	42	50
Miscellaneous-----	9	10
II. Non-Revenue:		
Interests-----	16	19
Loans and Bond Sales-----	6	7
Sales of Real Estate-----	6	7
Sales of Equipment-----	7	8
Sales of Supplies-----	30	35
Other Sales-----	8	9
Refund of Payment-----	12	14
Rents-----	19	22
Other Non-Revenue Receipts-----	3	3
Number of Cities Reporting No Receipts	30	35

TABLE XX

NUMBER AND PERCENT OF CITIES MAKING COMPARISONS

Kind of Comparisons Made.	No. of cities	Percent of Total Number
Making no Comparisons-----	49	57
Comparisons with Previous Years-	33	38
Comparisons with Other Cities---	10	12

TABLE XXI

NUMBER AND PERCENT OF CITIES USING THE
VARIOUS UNIT COSTS.

Unit of Cost	No. of cities	Percent of Total Number
Average Daily Attendance-----	53	62
Average Daily Membership-----	38	44
No Unit Costs-----	27	31
Average Daily Enrollment-----	3	3
Pupil Instruction Hour-----	3	3

FIGURE VII .

Percent of Cities Making Comparisons .

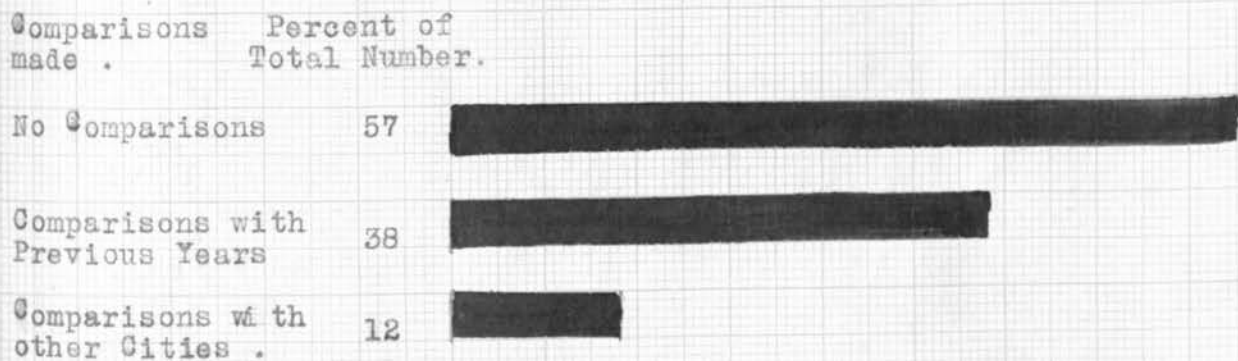


FIGURE VIII .

Percent of Cities Using the Various Unit Costs.

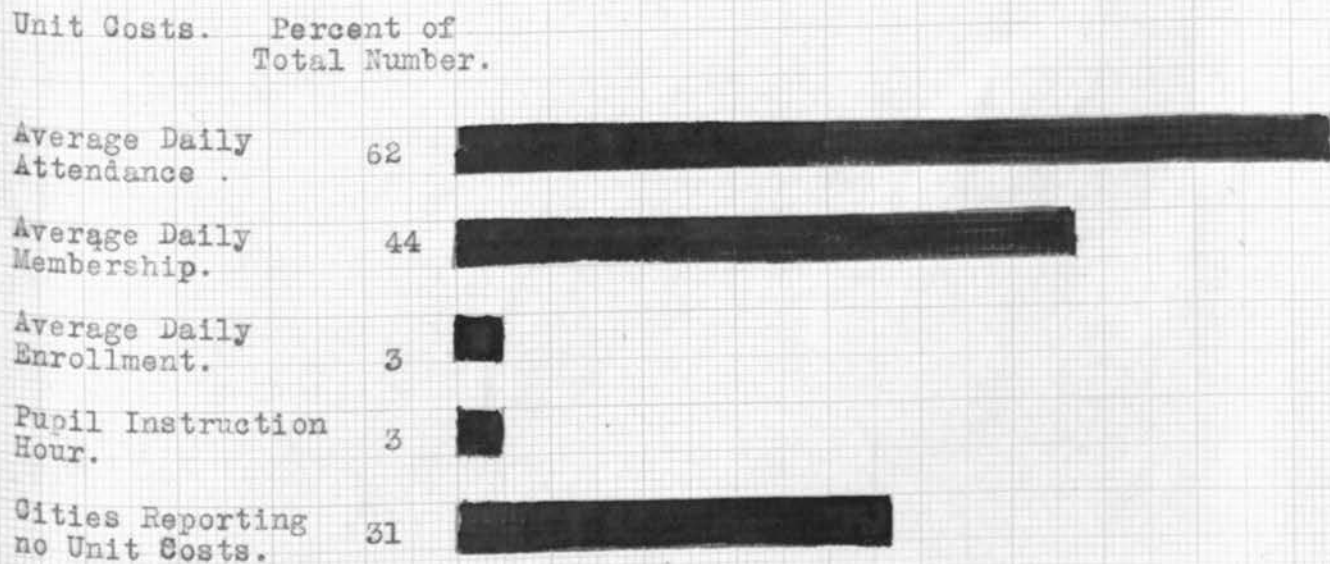


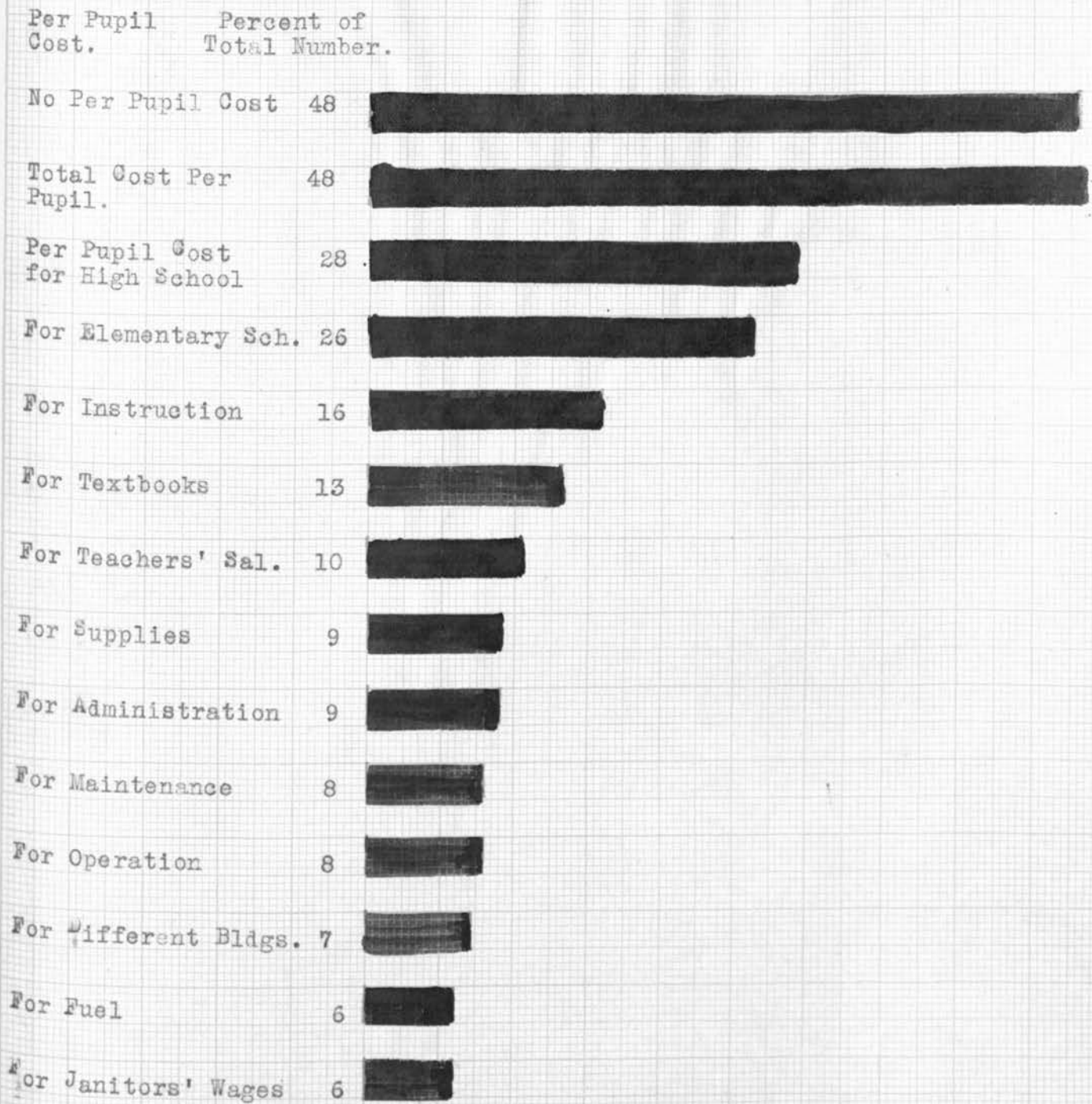
TABLE XXII

NUMBER AND PERCENT OF CITIES REPORTING PER PUPIL
COST FOR DIFFERENT ITEMS OF EXPENDITURE.

Per Pupil Cost	No. of Cities	Percent of Total Number
Total Cost per Pupil-----	41	48
No Per Pupil Cost-----	41	48
For High School-----	24	28
For Elementary School-----	22	26
For Instruction-----	14	16
For Text-books-----	11	13
For Teachers' Salaries-----	9	10
For Supplies-----	8	9
For Administration-----	8	9
For Maintenance-----	7	8
For Operation-----	7	8
For Different Buildings-----	6	7
For Fuel-----	5	6
For Janitor Wages-----	5	6

FIGURE IX.

Percent of Cities Reporting Per Pupil Cost for Different Items of Expenditures.



hour is the best unit to be used in a school system and no doubt it has its advantages. The advantages of this unit are:

1. It is a finer unit,
2. It is the most satisfactory single unit which will fit in most cases,
3. It is the real unit of the entire school system because the whole organization exists for the instruction of the pupil.

But as long as the largest percent of cities are using average daily attendance it is best to use that unit in order to make comparisons possible.

Table XXIII and Figure VIII show the percent of cities reporting per pupil cost for different items of expenditures. The per pupil costs are most frequently given for total cost of education, for high schools, and for education in elementary schools. Forty-eight percent of the cities used in this study are reporting total cost of education per pupil, 28 percent per pupil cost for high schools, 26 percent for elementary schools, 16 percent for instruction and 13 percent for text-books. Only a small percent of the schools are giving per capita cost for the other main divisions of expenditures. Forty-eight percent of the reports give no per pupil costs. Such facts such as are shown in Table XXIII help to make the financial report of the Superintendent interesting to the public. They reveal the fact, if one character of expenditure or one

department of the school system receives too much money at the expense of the others. The public will be interested in comparing per pupil cost with previous years and with other comparable cities.

Table XXIV shows various items of interest; the number and percent of cities reporting such items as cost of education by buildings, or by departments in buildings, total costs of night schools, continuation schools, high schools, and elementary schools; valuation of school property, tax rate, percent of total school expenditures spent for different items, budget reports, salary schedules, and other similar items. Most of these items were not contained in the regular financial report, but were usually found in the statistical report of the Superintendent. All of these items were checked because such information should be used in making annual financial reports. Only 5 of these 31 items are reported by more than 20 percent of the cities. These are cost by buildings, total cost of night schools, valuation of school property, tax rate, and percent of attendance. Only 3 of these 86 reports made any use of graphs, and only one reported building cost per cubic foot. Table XXIV shows that there is very little uniformity in reporting these important items. More of such items would put life into the financial page and be of interest to the public.

TABLE XXIII
NUMBER AND PERCENT OF CITIES REPORTING OTHER
ITEMS OF IMPORTANCE.

Items Reported:	No. of cities	Percent of Total Number
How Costs are reported:		
By Buildings-----	23	27
By Departments of Buildings-----	8	9
Total Costs of:		
Night Schools-----	36	42
Continuation Schools-----	13	15
High Schools-----	12	14
Elementary Schools-----	11	13
Ratio of Cost Per Pupil in High Schools to \$1.00 of Cost in Elementary Schools		
	1	1
Percent of City's Expenditures Used for Educational Purposes-----		
	6	7
Valuation of School Property-----		
	26	30
Total Mill Rate for School Purposes		
	17	20
Percent of True Valuation for Edu- cational Purposes-----		
	1	1
Percent of Total School Expendi- tures Spent for Teachers' Sals.		
	4	5
Percent Used for Administration----		
	6	7
Percent Used for Operation-----		
	6	7
Percent Used for Maintenance-----		
	4	5
Percent Used for Janitor's Service		
	3	3
Percent Used for Fuel-----		
	3	3

TABLE XXIII CONT.
 NUMBER AND PERCENT OF CITIES REPORTING
 OTHER ITEMS OF IMPORTANCE

Items Reported:	No. of cities	Percent of Total Number
Percent of Total School Expendi- tures Spent for School Supplies	4	5
Percent Used for Auxiliary Agencies	2	2
Percent Used for Fixed Charges	3	3
Average Monthly or Annual Salaries for High School Teachers-----	6	7
Average Monthly or Annual Salaries for Elementary Teachers-----	6	7
Average Salaries for Men Teachers	6	7
Average Salaries for Women Teachers	6	7
Percent of Persons of School Age of Total Population-----	1	1
Budget Reports-----	12	14
Percent of School Population Enrolled-----	3	3
Making Use of Graphs-----	3	3
Reporting Percent of Attendance-	22	26
A Salary Schedule-----	16	19
<u>Building Cost per Cubic Foot</u>	1	1
Total Number of Items, 31		

CHAPTER V
THE NEED OF UNIFORMITY
IN THE
FINANCIAL REPORTS.

Chapters III and IV of this study show the great need of uniformity in reporting financial facts. Certain kinds of information regarding the financial situation of the school are difficult to secure because there is little agreement in terminology and method. In 1917 only 250 of the 4,300 cities of 2,500 population and over had adopted the uniform system of accounting suggested by the Federal Bureau of Education.¹ Forty percent of the financial reports used in this study were made according to a standard form, and one-fourth of these were graded as excellent.

This lack of uniformity in reporting school expenditures may be due to several causes:

Public business does not receive the same care and attention that private business receives. Corporations doing the amount of business that public schools are doing at the present time have completely standardized financial reports.

Further, this lack of uniformity is due to the character of the reports. Meagerness and lump-sum methods with no interpretation characterized most of the reports in the past.

1. Baker, Geo.M., "Financial Practices in Cities and Towns of 25,000", School Board Journal, Vol. 54-55, June 1917, p 27

Other reports were of such a technical character that only trained accountants could understand them. School funds in the past have been managed by trustees who were often unbusiness-like in handling money matters and who were sometimes accused of spending recklessly the money that was entrusted to them, with a policy of obtaining all the money possible and spending it all.

School executives have also been very unbusiness-like in their demands for funds to support the schools. No cost analysis was made by them, and no properly itemized budget was presented to the board. Such a policy would be condemned in any business concern. Corporations and large business organizations find it absolutely necessary to adopt a uniform system of accounting for an intelligent and profitable administration. Schools of the future must follow the example of business organizations. Cubberly says:

"The only way to make better schools is to spend in an intelligent manner a constantly increasing amount of money on them."

School accounts in the past have not been intelligible to the public; they have been unattractive and disappointing reading matter. If the financial accounts of the schools are to be read with interest and are to be intelligible to the public, the great lump-sums with no details must be eliminated. The public furnishes the money, and it has the right to be informed as to what is done with it.

The chief influence in the direction of uniformity has come from the following organizations:

The United States Commissioner of Education at
Washington,

The United States Census Office,

The Commissioner of Education of New York State,

The Association of School Superintendents,

The National Association of School Accounting Officers,

The National Educational Association Committee on
Uniform Records and Reports.

The present movement to standardize financial reports was started in 1898, when a committee of the National Educational Association was appointed at the Chattanooga meeting. This committee was asked to report upon some uniform style of financial school reports for the use of cities or school districts, and also upon some form suitable for the use of state school systems. The committee reported in 1899 at the Los Angeles meeting. The following is a summary of this report: One of the most useful means of estimating proper expenditures, and the necessity for particular expenditures, should be afforded by a study of a financial school reports of other similar cities or districts. As these reports are made at present, they are of little use in this respect. Items given in one report are omitted from another. Items of income or outgo are differently grouped in different reports and the whole financial statement is made in such a way that it is impossible to separate the items for the purpose of reclassification. In estimating the

cost of education per child, different items are put into the total cost of education, which forms the dividend; while sometimes the divisor is the number enrolled, sometimes the average number in daily membership, sometimes the average number in daily attendance.

The form that was proposed by this committee of 1899 was not as satisfactory as our present standard form, but it was a great improvement over what had been used before. Since that time a committee has been at work to standardize financial reports. the present standard form took shape in 1912 when the report of the committee on "Uniform Records and Reports" was given to the Department of Superintendents of the National Educational Association. The United States Census Office, the Commissioner of Education of New York State, and the National Association of School Accounting Officers co-operated with this committee in standardizing the present form. The work of these committees on standardization has brought about some very encouraging results. The present study revealed that ten percent of the reports issued in 1920 to 1921 are excellent reports and sixteen percent of them are good. This shows that great improvement has been made since 1914, when Dr. J. H. Hutchinson made his study on "School Costs and School Accounting".

L. C. Powers, chief accountant of the Philadelphia Board of Education, says, "A plan for reporting school expenditures to be of universal nature throughout the United States should be based on sound accounting principles, should be clear cut and conclusive as to its terminology, and should be so elastic as to

be adapted to the smallest as well as the largest district."¹
Case's "Handbook of Instruction for Recording Disbursements for School Purposes" is an example of the type of publication that every state should issue in order to secure uniformity and agreement in terminology throughout the state. Every term used in this handbook is defined. Among schools that are following this handbook strictly, an item in one school system will include the same things that it includes in another school system.

The accounting system, the annual school budget, and the financial report should all be made according to the same classification because they are all dependent upon each other. The figures for the annual budget and the financial report are taken from the ledger and if the forms agree it will not be necessary to make supplementary calculations. Reporting financial facts will be a simple matter and much more economical if there is uniformity in this respect. Better and ^{more} uniform accounting methods would lead to the preparation of a better annual budget and a uniform and better financial report on the part of the superintendent. With a uniform system of keeping records superintendents may report to the Board of Education at any time the per pupil cost for any form of service or supply or the per building cost per item; and they may also ascertain whether

1. Keough, Wm. T., "Budget by the Board of Education,"
School Board Journal, Aug. 1918, p. 30, Vol. 56-57.

1. there are any leakages in the school system. Every city should have such a system of keeping financial records. If this were done it would be an easy matter to determine the most effective and the most economical unit of organization and administration for the school.

1. Stover, James, "Uniformity in School Accounting",
N. E. A. Report 1918, p. 369.

CHAPTER VI

FINANCIAL REPORTS WHICH THE SUPERINTENDENT
SHOULD MAKE TO THE BOARD OF
EDUCATION AND TO THE
PUBLIC.

The Superintendent should control accounting system and have initiative in making budget.

At the present time it is generally agreed that the Superintendent of Schools should have control of the accounting system, should have the initiative in making the budget, and have the duty of publishing, or overseeing the publishing of the financial reports. In the past there has been a tendency to draw a sharp line of distinction between the financial side of the school system and the instructional side.¹ Finance and Instruction are absolutely inter-dependent and should not be separated. The administrative agency which controls the appropriations in the school budget also by that fact determines the educational policies of the school system.² Since the Superintendent is held responsible for the policies of the school, he should also control the appropriations. The duty of making the budget should carry with it responsibility for expenditures, including responsibility for waste and extravagance. Responsibility should be definitely placed upon the official that makes the budget. The wise administrator will make the average cost of education per child as low as is consistent with the best service.

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MONTHLY FINANCIAL REPORT.

If the Superintendent is held responsible for making estimates of appropriations and for the distribution of expenditures, as well as for the educational policies of the school, it should be his duty to make reports to the board and to the public regarding the financial conditions of the school. The Superintendent should make a monthly statement to the board showing the financial conditions of the school. If a correct system of accounting is used, it would not be a difficult matter to obtain these figures each month, and the board of education would know at the end of every month the financial condition of the school.

PREPARATION OF BUDGET REPORT

Another financial report which the Superintendent should make is the annual school budget. Ballou says: "A school budget should be a well-balanced, detailed statistical analysis² of the estimated expenditures for the next financial year". The Superintendent should have the initiative in making the budget, and be assisted by his staff. In February the teachers, principals, janitors and engineers should make an estimate of the kind and quality of supplies, and the nature of repairs and improvements needed for the coming year. This

1. Virginia Public School Survey, Part I, pp. 46-53
2. Ballou, Frank W., "Efficient Finance for City School Systems",

N.E.A. Report 1918 p. 613

information should be in the hands of the Superintendent by the first of March. If this is done the Administrator will have sufficient time and data to prepare an accurate estimate of expenditures for the next year. In the budget sufficient allowances should be made for unforeseeable demands. The estimates should be divided into a large number of items in accordance with the standard form of financial reports. This is a principal factor in justifying the budget in the minds of the Board of Education and the public. Lump-sum budgets suggest saving and reduction of levy.

On preparing the budget the Superintendent should have before him statistics of what has been done in previous years, so that intelligent comparisons can be made as to both receipts and expenditures. The budget must be based on facts taken from adequate accounts, and not on fancies. Furthermore, the administrator who is making the budget should have a knowledge of the amount of money available for school purposes, and also knowledge of the annual cost of the several school activities over a period of years.

PRESENTING THE BUDGET

After the budget has been prepared by the superintendent and his staff, it should be presented to the finance committee for required additions or reductions, and then be passed on to the Board of Education as the report of its committee. In the

1. Earnest, W.W. "Next Year's Levy and Budget,"

School Board Journal, Vol. 56-57, Feb. 1918

board meeting it will again be discussed from all angles, and necessary changes made. A thorough study of the annual budget is of great practical value to every board member. Smith, in "A Survey of a Public School System" says:

"The practice of budget-making has the virtue of forcing all school officials to look into the future, to compare costs from year to year, to check upon judgments from time to time, and thus develop judgment in the line of estimated expenditures. It has the virtue, also, of leaving in the minds of the school officials a feeling of confidence as to where they stand financially".

Before the board adopts it and makes it an official budget, it should be presented to the public. The public should at least have an opportunity to express its views in regard to the financial management of their school system; it should be taken into full confidence and shown the reasons for the various payments it is asked to make. Presenting the true facts of the school system in the form of a budget is one of the best methods of educating the public. It will arouse a greater interest in, and a more liberal support for the schools. After the public hearing the board should again discuss the budget, make the necessary changes, and then adopt it as the official budget and the basis for the tax levy.

WHAT FACTS SHOULD A FINANCIAL REPORT
AND A SCHOOL BUDGET CONTAIN?

The question, "What facts should a financial report contain?", is very well answered by the author of the St. Louis School Survey, in Part III, page 190. According to this author there are four kinds of facts that should go into a financial report:

1.

"Those facts that can be interpreted and used so as to improve school practice by contributing to betterment of instruction.

2.

Those facts that can be interpreted indirectly by contributing to the improvement of the work of non-educational departments. (Buildings, Supplies)

3.

Facts that will be comprehended by and will stimulate an interest on the part of the general public in the community which will result in the support of better schools.

4.

Those facts which will acquaint the public with the conditions of school property and school finance in the city."

According to the facts given by the author of the St. Louis Survey interpretability and use should be the criteria which should govern the contents of the financial report.

FINANCIAL REPORTS SHOULD CONTAIN COMPARISONS.

A financial report should be more than mere figures given according to a standard form. If these figures are to be used and interpreted by the public, comparisons must be made of the different items over a period of years; comparisons must also be made with other cities of equal size, so that these figures are intelligible to the people. Since there is yet no recognized standard which tells us what a city of a certain type and size should pay for its public schools, and since there is no agreement upon the relative amount which a city should spend upon its schools in comparison with its other municipal needs, the best method of measuring school costs of to-day is by comparisons with cities of the same size and with similar educational problems.

COMPARISONS WITH PREVIOUS YEARS.

People are interested in knowing how much school expenditures are increasing from year to year, and whether this increase is in proportion to the growth in population and the increase in the city's wealth. For this reason the financial report should contain figures showing the trend of certain items over a period of years. The following items should be compared with previous years:

The Population of the City,
School Enrollment,
School Census ,

True Valuation of Property,
 Tax Rate,
 Total Expenditure of the City,
 Total Expenditures for Education,
 Bonded Indebtedness and Warrants Outstanding.

Comparisons should also be made of per capita costs over a period of years on the basis of average daily attendance. These should be made for the expenditure of the whole school, the kindergarten, the elementary schools, the high schools, and of every subject taught in the high school. Such definite information should be in the hands of every superintendent. Railroad exchanges know the average cost of handling freight per ton per mile, and the cost per mile of transporting a passenger. School administrators should be as well informed with respect to school costs.

COMPARISONS WITH OTHER CITIES.

At the present time comparisons with other cities seems to be the best measuring stick of school expenditures. No recognized standard has yet been established for determining what percent of the total cost should go to the different items of expenditures. The following items should be compared with the same items in comparable cities:

The Population of the City,
 School Census,
 The enrollment of Pupils,
 Percent of School Population to Total Population,

Valuation of Property,

School Receipts:

Amount received from local government.

Amount received from state appropriations.

Amount received from local tax.

Tax Rate,

Per capita cost for total school expenditures for different departments, and for the various characters of expenditures.

Percent of total school cost spent for the different characters of expenditures; such as, General Control, Instruction, Operation of School Plant, Maintenance, Debt Service, and Capital Outlay.

Many other comparisons should be made with other schools depending upon the peculiar needs of the school system. The administrator should know how expenses of similar schools differ from the average expenses of his system, and why it is above or below the average school. If comparisons show that the budget is ill proportioned, the board of education should be shown that fact.

TENTATIVE STANDARDS FOR THE DIFFERENT CHARACTERS OF EXPENDITURES.

As is stated above, there are yet no recognized standards which show what percent of the total school cost should be used for the different characters of expenditures. Some attempts,

however, have been made during recent years to set up such standards. Updegraff and Strayer have worked out some standards as is shown in the following tables:

TABLE XXIV

Standards established by Updegraff in 103 Cities:

General Control-----	3.45 percent
Instruction-----	74.50
Operation-----	12.15
Maintenance-----	7.23

TABLE XXV

Dr. Strayer's Ideal Budget.

Teaching and Supervision	70-75 percent
Teaching alone-----	60-68
Supervision alone-----	7-10
Janitor's Salary-----	5- 7
Text-books and Supplies-	4- 6
Fuel-----	5- 7
Repairs-----	3- 5

TABLE XXVI

Median of the Total Expenditures of 375 Cities for
Each of the Items as Worked out by the
"National Committee for Chamber of
Commerce Cooperation with the
Public Schools and the
American City Bureau."¹

¹ Know and Help Your School, Third Report, The National Com. for Chamber of Commerce Coop. with the Public Schools and the Am. Bureau, Am. City Bureau, Chicago. March 1921

	Median Percent	Percent between which Middle 50 % of Cities Lie
General Control-----	3.5	2.8 - 4.5
Instruction-----	61.1	52.2 - 68.7
Operation of Plant-----	10.1	8.2 - 12.4
Maintenance of Plant-----	3.3	2.2 - 4.9
Fixed Charges-----	0.9	0.3 - 1.5
Debt Service-----	6.7	0.1 - 12.2
Capital Outlay-----	5.5	1.1 - 17.1
Auxiliary Agencies-----	1.3	0.6 - 2.3

TABLE XXVII

DISTRIBUTION OF CURRENT EXPENSES AMONG SIX MAJOR ITEMS BASED
ON MEDIAN PERCENT FOR THE 375 CITIES REPORTING

General Control-----	4.4
Instruction-----	74.3
Operation-----	12.8
Maintenance-----	4.1
Fixed Charges-----	1.1
Auxiliary Agencies-----	1.7

These standards should be used merely as a guide. They show about within what range the expense of certain items should fall. For instance, from 50 to 70 percent of the total expenditures should be used for Instruction, and from 2.8 to 4.5 percent for General Control. More definite standards will no doubt be worked out in the near future for the different school systems.

SURVEY OF BUILDINGS AND SCHOOL SITES

Besides giving trends of school costs and comparisons with other cities, every financial report should contain a careful survey of building conditions. Such questions as,

"Are the Buildings Adequate"?

"Do they furnish ample room for the school population of the district"?

"What repairs are needed on the Buildings"?

should be answered by the annual financial report. Future enrollment should be studied on the basis of increases of enrollment in the past. Large school sites should be bought, a building program worked out for the coming 20 years, and a sufficient amount be set aside each year for the building program.

FINANCIAL REPORTS AS A MEANS OF SCHOOL PUBLICITY

A financial report which gives all of the facts suggested above will aid the public and the school board, not only in looking backward, but also in looking forward and planning for a better school system. It will aid the Superintendent and the Board of Education in determining future financial and educational policies. It will aid the tax-payer to pass an intelligent judgment on the financing of the school. However, these facts are of value to the people only when they are interpreted. Therefore, it is the duty of the Superintendent to interpret them for the public so that it can understand the financial needs of the school. This can be done by giving them the actual facts. Dr. Strayer

1

says:

"The more facts that we can present to the public, the more definite and precise we can be with respect to the needs of the school system, the more weight we shall have with the public."

The Superintendent and the Board cannot go before the tax-payers and ask for additional support unless they can show definitely how they are spending their money, and convince them of the needs of the school. Specific needs must be made as clear and definite as possible, and present inadequacies must be described with great precision. If facts are presented to them showing that children are retarded in the whole school system, that superior children do not have opportunity to advance, or that a building survey shows that 50 percent or more of the buildings are less than 25 percent efficient in fire protection, all citizens who have children in school will become interested and support the schools more liberally.

MANNER OF PRESENTING FACTS

In presenting facts to the public it must be remembered that few people ever laboriously study financial statements.

2

Baker says:

Need of the School".

1. Strayer, Geo. D., "Educating the Public to the Financial N.E.A. Report, 1918 P. 609
2. Baker, Geo. M., "Financial Practices in Cities and Towns Below 25,000". Am. School Board Journal, Jan. , 1917.

"Ninety-nine percent of the people must have it in a lucid fashion if they are to derive any profit from budget reports".

Financial statements must be interpreted in a simple language so that the ordinary citizen can read and understand them. With a few additional words after each item, the financial page may be made a very human page and be of greater interest. Some of the more outstanding facts should be presented to the public graphically. Bar graphs are more generally used than any others, and are easily understood.

People will be willing to vote their support of a program for improving the school when the whole situation is presented to them in such a way that they can understand and see the lack and inefficiency of the system. Such facts seem to carry conviction concerning the needs of the system. That such is the case can be seen in the results of the various school surveys. In school surveys the actual condition of the school is presented to the board and to the public in a simple and in an intelligible manner. Such surveys as the St. Louis, the Boise, The Idaho, the St. Paul, and the Minneapolis surveys have aroused greater interest in education and brought about a more liberal support of the school. Presenting a financial report in a similar manner to the public will have the same result. If the interest of the public is aroused, then the Superintendent may suggest and present a definite program for improvement of the schools and the people will be willing to support him.

ABILITY OF COMMUNITY TO SUPPORT NEEDED IMPROVEMENTS.

The next problem of the superintendent is to prove to the voters that they have the ability to support such a program.

This problem involves an analysis of the fiscal problem in such a way as to persuade the voters that they have the ability to pay for the improvements which are contemplated. If the voters can be shown that other communities of equal size are spending 2 or 3 times as much for school purposes per \$1000.00 or real valuation, that will have some weight with them. If it can also be shown that the percent of total expenditures for city maintenance which was used for school purposes was much lower in this community than in other comparable cities, they will be willing to pay more money for superior education. When people are convinced that the investment which they are asked to make is a good one, they will vote for increased support for their schools.

DEVELOP A SENSE OF PROPRIETORSHIP

A school Superintendent said: "It is a good thing to give each teacher a key to the school building because it has the effect of giving them a sense of proprietorship." Publicity of the financial facts has the same effect upon the people. Through publishing these facts the administrator can make the people feel that it is their school and, if people have that feeling, their schools will not suffer.

CHAPTER VII

CONCLUSIONS.

The purpose of this chapter is to give a brief summary of the conclusions reached in this study. A more detailed discussion of these conclusions is given in the main body of the thesis. The conclusions are:

1.

The majority of the financial statements, as given in the annual school reports, are made by the school superintendents. In this study the superintendents were the authors of 58 percent of the financial reports.

2.

Superintendents and the business managers are making the best financial reports. Six of the 9 excellent reports were made by superintendents.

3.

There is still a great lack of uniformity in reporting financial facts. Of the 126 items of expenditures only 24 are reported by more than 25 percent of the cities and 102 are reported by less than 25 percent.

4.

About 40 percent of the cities are following a standard form in presenting the financial reports to the public.

5.

A considerable improvement has been made in standardising financial reports since 1914, when J. Howard Hutchinson made his study on "School Costs and School Accounting".

About 10 percent of the cities publishing annual reports have excellent financial statements, giving unit costs and making comparisons with other cities.

6.

Thirty-eight of the cities are making comparisons with previous years and only 12 percent make comparisons with other cities.

7.

Average Daily Attendance is used by the largest percent of the cities as the basis of reporting unit costs. In the cities studied 62 percent used this measure.

8.

There is some relation between size of city and grade of report. None of the cities above 50,000 population have a very poor report and 5 of the 9 cities with excellent reports are from the group of cities having a population above 50,000.

9.

Financial statements as published in the annual school report are of little value to the school officials in securing better school support. They are published after the budget for the next year is adopted by the school board and consequently arouse little interest. In most cases there are so many other school statistics presented in the annual report that the financial facts are overlooked.

The financial statement should be published as a special school bulletin just before the annual school budget is completed. It will be received with great interest at this time

and if presented properly will be a great aid in securing better school support.

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