

DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION

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REPORT OF COMMITTEES
ON UNIFORM RECORDS
AND REPORTS

Edited by

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LETTER OF TRANSMITTAL

DEPARTMENT OF THE INTERIOR,
BUREAU OF EDUCATION,
Washington, D. C., November 26, 1928.

SIR: In 1912 a committee on uniform records and reports of the department of superintendence, with the cooperation of the Bureau of Education of the United States Department of the Interior, the Bureau of the Census, and the Association of School Accounting Officers, published a report which was reprinted and circulated by the Bureau of Education as Bulletin, 1912, No. 3, under the title "Report of the Committee on Uniform Records and Reports." This bulletin served a useful purpose for many years, but it is now out of print.

At its meeting in Indianapolis in 1924, the National Association of Public School Business Officials, realizing the need for a bulletin to replace Bulletin, 1912, No. 3, appointed a committee to cooperate with the Bureau of Education in the revision of this bulletin. At the request of the Bureau of Education, the department of superintendence of the National Education Association appointed a committee at Cincinnati in 1925 to cooperate also in the revision of the 1912 report. The National League of Compulsory Education Officials appointed a cooperating committee at its meeting in Cincinnati in 1927.

I have asked Mr. Emery M. Foster, principal statistical assistant in this bureau, to edit and abridge the reports of the cooperating committees so as to include only those portions which are directly applicable to the Bureau of Education. I recommend that the abridged reports be published as a bulletin of this bureau.

Respectfully submitted.

L. A. KALBACH,
Acting Commissioner.

The SECRETARY OF THE INTERIOR.

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Report of Committees on Uniform Records and Reports

Introduction

The sections of this report deal with various divisions of the problem of recording and reporting school data. It was not possible, due to space limitations, for the department of superintendence to cover all the phases of this topic which they had planned for their report. In this bulletin it has been necessary further to omit the sections on personnel records, reports of teachers to parents, bibliography, list of agencies distributing school-record forms, and explanation of items on the State form, and to abridge some of the other sections.

The committees have sought to avoid being unduly dogmatic. Final pronouncements must be made with caution as to just what data should be recorded by a school system and as to just what reports should be made. Premature decisions on these matters would hinder rather than advance school efficiency.

A considerable number of forms representative of good practice have been included in the report. Rather than uncritically adopting any particular set of record forms, whether found in this bulletin or developed by other agencies, a school system should evaluate in the light of best theory and its own peculiar needs several alternative sets of forms. The use of this procedure should guarantee a school system a system of record forms which will not only meet the demands of the State and Federal Governments for data reported on comparable bases, but will supply the information needed for effective local administration and instruction. The material in this report should be looked-upon by local school systems as the starting point in the development or revision of a system of records and reports.

These are among the characteristics of an acceptable local system of school records:

1. They should make for uniformity and comparability, both as they concern data from different sources within the school system and as they concern data collected in other school systems. There must be agreement as to the meaning of items on which information is collected, and as to procedure used in recording data. Record forms should always provide for the collection of certain minimal facts, such as those required by the State and Federal Governments and.

such additional information as is desired locally for the whole school system.

2. The amount of data recorded should be no more than is needed and will be used. School procedure to be efficient must be based upon exact information. Professionally trained teachers, principals, and executive officers readily recognize the importance of adequate records. Such records facilitate wise administrative control, make possible the measurement of the efficiency of school procedure and its improvement, make possible the prediction of future needs, and generally furnish the factual basis upon which school practice should be based. On the other hand, duplication of effort in record keeping should be eliminated whenever possible, so that the clerical burden on teachers, principals, and their clerical assistants will be reduced to a minimum. No item of information should be collected which is not used. No item should be recorded more than once unless such double recording is essential. The recording of information is not an end in itself. Unless the information recorded functions in pertinent research and better school practice, its collection is wasted effort.

3. The various records of a school system should be coordinated and unified. Not only should the financial records of a school system be unified in themselves, but these records should be coordinated with those having to do with child accounting, supply and textbook accounting, and other essential records. The information collected in one set of records should coordinate with and supplement that recorded in other records.

To assist school systems in developing record systems possessing the foregoing characteristics is the purpose of the material in the subsequent sections.

Financial Records of a School System¹

In 1912, the committee on uniform records and reports of the department of superintendence of the National Education Association set forth the desirable schedule for reporting fiscal statistics.¹ In presenting this report, the committee indicated the necessity of having fiscal statistics differentiated not only with regard to the purpose for which money is spent, but also with regard to the special types of schools to be found in a given city. The form of report recommended by the committee provided for a differentiation that would enable anyone to make adequate comparisons of the different cities of the United States and at the same time called for a system of

¹ Final Report of the Committee on Uniform Records and Reports. Nat. Educ. Assoc., February, 1912. Also published as Report of the Committee on Uniform Records and Reports. U. S. Bu. of Educ., Bulletin, 1912, No. 3, Washington, D. C.

² U. S. Bu. of Educ., Bulletin, 1912, No. 3, Washington, D. C., page 36.

accounts which would make it possible to discover the cost of particular types of schools within the system itself.

During the 16-year period since the issuance of this original report significant progress has been made in the United States in achieving the purposes set up by the original committee. Many States have devoted much time and thought to the preparation of financial accounting systems which would make valid financial comparison possible within the boundaries of the State on the basis of the forms of report recommended by the department of superintendence, the United States Bureau of Education, and the National Association of Public School Business Officials. Among the States which have made significant contributions are New York, New Jersey, Indiana, Wisconsin, Pennsylvania, and Idaho. The educational profession is indebted to the school men of these States and other States who have given serious consideration to the financial-accounting problem and have contributed to standardization in this field. The State departments of the above-named States have published valuable financial accounting handbooks. These handbooks will materially assist committees in other States which are desirous of making their contributions toward greater uniformity in financial accounting.

In making this present report, the committee has recognized certain difficulties and needs which have developed out of the universally expressed desire to secure uniformity in financial accounting. It has been recognized that a system of accounts should be sufficiently comprehensive to cover all aspects of financial management. The lack of clerical help and other local factors emphasized the need for a condensation of accounts in the smaller school systems. In the preparation of this report, the effort has been made to retain for the smaller school system the advantages of uniformity without increasing unduly the burden that would be placed upon the administrative officer.

It is obviously impossible to reproduce all of the good features of the financial accounting systems which have been developed in the various States. The general outline of the report covers in a sufficiently comprehensive manner all of the basic financial records in a school organization. The system of classification follows the recommendations of the United States Bureau of Education and National Association of Public School Business Officials. Variations from the general outline recommended by the committee will be possible in any organization. It is recommended, however, that the general principles involved in the classification of accounts be accepted wherever committees revise their State system.³ Only the forms

³ In the subsequent paragraphs of this report certain specific forms are either cited or reproduced for the purpose of illustration. The committee does not recommend the particular forms cited to the exclusion of others which accept the general principles of accounting suggested.

necessary to provide data for reporting the items usually asked for are shown in this section. The other forms mentioned are shown either in the complete report⁴ or in "Public School Business Administration."⁵

ESSENTIAL FINANCIAL RECORDS

I. Minute Book

Since the minute book should be the record of all official acts of the board of education, it is essential that it should be well maintained, and so arranged that ready reference can be made to any single action of the board. The book should provide not only for a permanent record of the minutes of board meetings, but also for standard forms for reporting monthly financial statements, and detailed statements of expenditures. The following mechanical details are recommended:

1. Loose-leaf form.
2. Standard typewriter size.
3. Complete alphabetical index.
4. Marginal index.
5. Each motion entered in paragraph form.

II. Annual Budget Statement

The budget is a statement of estimated receipts and expenditures and should serve as a basis for accounting control. A full budgetary statement should be an integral part of the accounting system. It should be in a form which makes ready reference possible, and may well be placed at the beginning of all records. A convenient form for a general statement of the budget is shown in Form 1. (Forms 1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 20 were prepared by Fred Engelhardt and Fred von Borghersrode, authors of "Accounting Procedure for School Systems," published by bureau of publications, Teachers College, Columbia University, 1927.)

III. Purchasing and Requisitioning

A. Purchase order.—The purchase order is the conventional means used in making purchases. This contract form should specify the amount to be delivered, the means of delivery, the assured price, and the conditions of payment. The form should be in triplicate or quadruplicate, depending upon the use.

B. Bid form.—Bids are requested to secure standard goods at the best prices and to provide a fair competition in the open market.

⁴ Nat. Educ. Assoc. Research Bul., Vol. V., No. 5. School Records and Reports.

⁵ Engelhardt, N. L. and Fred. Public School Business Administration. Bur. of pub., Teachers College, Columbia University, 1927.

The bid form sent to the vendor should contain the more important facts:

1. Date.
2. Agreement to sell.
3. Name and address of vendor.
4. Requirements as to delivery (time, place, condition).
5. Period to be covered by bids.
6. Specifications regarding materials or goods.
7. Unit costs and total estimates.
8. Conditions of payments.
9. Signature of proper officials.

C. Requisition.—The requisition authorizes the supply manager to issue materials to a school unit.

D. Vendor index.—A card index of all vendors, giving address and the nature of the purchases, has been found to be an essential record in efficient purchasing. The cards should contain the following important facts:

1. Name of firm.
2. Order number.
3. Material.
4. Price.
5. Catalogue number.

IV: Initial Records

A. Voucher check.—One part of this document serves as a voucher, one part as a check, one part as a blank space for indorsements, and one part as a blank space for a description of the services or materials being paid for. An example in actual use is that in Pocatello, Idaho, in which a carbon copy of the check (Form 2) is made on the inside of the voucher (Form 3) which serves as a voucher jacket.

Across the end of the reverse side of the check part of Form 2 is the following statement:

This warrant is issued according to law and is within the lawful debt limit of this school district.

FORM 1.—ANNUAL BUDGET STATEMENT

School Year Beginning Mo. Day Year

List receipts first.

Code	Official Record	ITEM	School Year 19		School Year 19		Current School Year Budget Estimate	Millions or Subunits during Year		Per Cent of Total	Memorandum
			Actual	Budget Estimate	Actual	Budget Estimate		Amount	Days		



Make indorsements below

The indorsement of this check must be technically correct and is a full receipt for the account as per memorandum attached or as stated on face of warrant.

B. Journal voucher.—The journal voucher provides a means for authorizing, adjusting, and initiating certain financial proceedings and accounting transactions which are not expenditures. It is used as an authorization for opening the books, as a means for accounting for petty cash and stores, for providing a recapitulation statement for the allocation of salaries to various accounts, for indicating budgetary apportionments or adjustments, and similar transactions. It saves clerical labor and makes accounting control possible. Journal vouchers should be numbered and filed.

C. Voucher jacket.—A convenient form for initiating accounting procedures is provided by a voucher jacket on which the superintendent

FORM 2

PRESENTED FOR PAYMENT AND NOT PAID FOR REASON OF FUNDS RESERVED	SERIES OF	Pocatello Independent School District No. 1	NO.	
		BANNOCK COUNTY, IDAHO	INT.	
	THE TREASURER OF	POCATELLO, IDAHO,	192	TOTAL
	INDEPENDENT SCHOOL DIST. NO. 1			
	PAY TO		, OR ORDER, \$	
			DOLLARS	
OUT OF THE	FUND FOR	BY ORDER BOARD OF TRUSTEES		
PAYABLE WITHOUT DEDUCTION AT THE		BY _____		

Type in the blank space a full description of merchandise or services for which payment is being made.

or his assistant indicates the disposition of the expenditure. As the name suggests, the voucher jacket is an inclosure to which may be attached the invoice and purchase order involved in the transaction. One side of the jacket is arranged for indicating the accounts to which the various items are to be charged. Spaces are provided for each of the accounts listed in the distribution ledger, thus facilitating the recording of items. The reverse side contains information necessary for filing and reference. The vouchers should be numbered consecutively, irrespective of the order in which they are paid. Form 4 has a standard classification of accounts and Form 3 could be easily reported under this classification.

D. Voucher register.—The first record of an expenditure is made in the voucher register. Form 5 is arranged so that the expenditures for the major character classifications can be conveniently entered. The current expenditures are separated from the capital outlay and

VOUCHER NO.
Board of School Trustees

AMOUNT
INTEREST _____
TOTAL _____

DATE _____

	Code	Amount
I.—EXECUTIVE AND ADMIN.		
A. BUSINESS ADMINISTRATION		
1. School elections and census		
2. Clerical salaries		
3. Telephone and telegraph		
4. Postage, sta., and other sup.		
5. Audits and legal expense		
6. Other administrative expense		
7. Salary store clerk		
8. Supplies and other store exp.		
9. _____		
B. EDUCATIONAL ADMIN.		
1. Salaries, supt. and clerks		
2. Sta., postage and other sup.		
3. Telephone and telegraph		
4. Auto and other exp. of supt.		
5. _____		
II. INSTRUCTION.		
A. SUPERVISION		
1. Salaries supervisors		
2. Auto and other exp. supervisors		
B. ADMIN. AND TEACHING		
1. Salaries principals		
2. Salaries clerks		
3. Stationery and supplies, principal's office		
4. Salaries teachers		
C. ELEMENTARY AND DEPT. BOOKS AND SUPPLIES		
1. Textbooks		
2. Laboratory		
3. Commercial department		
4. Manual arts department		
5. Domestic science dept.		
6. Music and art		
7. Physical education		
8. Sundry sta. and sup.		
9. Other expense instruction		
10. _____		

CODE TO SCHOOLS

- | | |
|----------------|----------------|
| A. Bonneville. | F. Jefferson. |
| B. Emerson. | G. Lincoln. |
| C. Franklin. | H. Roosevelt. |
| D. Sr. High. | I. Washington. |
| E. Irving. | J. Whittier. |

	Code	Amount
III.—OPERATION.		
1. Wages janitors		
2. Fuel		
3. Water		
4. Lights, gas, and power		
5. Janitor's supplies		
6. Telephone		
7. Other operation expense		
8. _____		

	Code	Amount
IV.—MAINTENANCE.		
1. Upkeep of grounds		
2. Repairs of structures		
3. Repair and replacement mech. equip.		
4. Rep. and repl. edu. equip.		
5. Rep. and repl. edu. fur.		
6. Rep. and repl. sundry equip.		
7. Insurance		
8. Other maintenance expense		
V.—LIBRARIES.		
1. _____		
2. _____		
VI.—PROMOTION OF HEALTH.		
1. Salaries, nurses		
2. Supplies		
3. Auto and other expenses		
VII.—SUNDRY EXP. ACCOUNTS. (General fund)		
1. _____		
2. _____		
3. _____		
VIII.—CAP. OUTLAYS (Gen. fund).		
A. LAND AND STRUCTURES		
1. Land (imp. taxes, etc.)		
2. Improvement buildings		
3. Furniture and edu. apparatus		
4. Mechanical installations		
5. Improvement of grounds		
6. _____		
B. DEPT. FURNITURE AND EQUIPMENT		
1. Laboratory		
2. Commercial		
3. Manual arts		
4. Domestic science		
5. Music and art		
6. Promotion of health		
7. Supt. and clerk's office		
8. Playgrounds		
IX.—TRANSPORT. OF PUPILS.		
1. Salaries, drivers		
2. Repairs and supplies		
3. Warrant interest		
4. Busses and equipment		
5. _____		
X.—BOND BUILDING FUND.		
1. Land		
2. New buildings		
3. Mechanical installation		
4. Furniture and edu. apparatus		
5. Permanent improvement bldgs.		
6. Improvement grounds		
7. _____		
XI.—DEBT SERVICE.		
1. Bond interest coupons		
2. Redemption of bonds		

CODE TO DEPARTMENTS

- A. Senior high school
- B. Junior high school
- C. Elementary grades

debt service items. In this system, provision is also made for the revolving fund account and for stores. An addition of these columns provides a ready means for proper accounting control of these two items. Expenditures for items not intended for immediate use, but for temporary retention in stock, should be carefully coded and extended to the column headed Stores. Materials to be resold should be coded and extended to the Revolving Fund account column. The budget estimate for total expenditures for each purpose should be

FORM 4

DISTRIBUTION OF EXPENDITURES
VOUCHER JACKET

<i>(Attach purchase order, invoice, and cancelled warrant before filing)</i>								
Code	Account Name	Amount	Code	Account Name	Amount	Code	Account Name	Amount
1	Stores (total)		300	Auxil. Agn. (total)		700	Fixed Charges (total)	
						Total Current Expense		
50	Revol. Fund (total)		400	Coord. Actv. (total)		800	Debt Service (total)	
100	Gen'l Control (total)		500	Operation (total)		900	Capital Outlay (total)	
200	Instruction (total)							
			600	Maintenance (total)				

Reverse side of Voucher Jacket

VOUCHER JACKET

..... School District

Order No. Voucher No.

Date

Favor of

Address

Amount Paid

Discount Earned

Authority

entered at the head of each column. The voucher register should be ruled at the end of each month in order to show the status of each budgetary item. (Form 5.)

V. Pay-roll Procedure

A. *Distribution ledger—Personal services.*—The salary register may be kept in the distribution ledger. An accounting with each employee is desirable, but the duplication of names for each pay roll requires much clerical labor. The register shown below (Form 6) provides a

FORM 5.—VOUCHER REGISTER

TO WHOM ISSUED Code Number Budget Appropriation	Voucher Date Number	Total Vouchers Payable	Interest and Act.	Private Fund Act.	Capital Outlay	Debt Service	Amount	CURRENT EXPENDITURES					Total Current Expenses	
								General Control	Instructor Activities	Instructional Materials	Operative Maintenance	Fixed Assets		

DISTRIBUTION LEDGER

FORM 6.—PERSONAL SERVICES (Salaries and Wages)

School Year Beginning.....	NAME AND POSITION	Code	Salary		1st Month Beginning Ending Debit Paid	2nd Month Beginning Ending Debit Paid	3rd Month Beginning Ending Debit Paid	4th Month Beginning Ending Debit Paid	5th Month Beginning Ending Debit Paid	6th Month Beginning Ending Debit Paid
			Annual	Monthly						

16137°-28-2

convenient plan for recording accounts in full with each person. This register possesses the added advantage of permitting coding and distribution of salaries according to type of school or service.

B. Pension record.—This form is cumulative and provides for the essential facts which should be available for all employees of a school system coming under the retirement regulations. It should contain the following essential facts:

1. Teacher's name.
2. Years taught in State.
3. Years taught outside of State.
4. Annual salary.
5. Monthly deductions.
6. Departure from system.

C. Time sheet.—The monthly report of attendance of teachers and other employees serves as the requisition or authorization of salary payments. It should contain the following important facts:

1. School.
2. Inclusive dates.
3. Names of teachers.
4. Days absent.
5. Days present.
6. Reasons for absence.
7. Names of substitutes.
8. Days substitutes taught.
9. Teacher replaced by substitute.

VI. Distribution of Expenditures

When vouchers have been recorded in the voucher register and before they are filed away, the detailed expenditures should be posted in the proper distribution ledger. The forms of this ledger are arranged for the distribution and classification of expenditures according to their character. There are, thus, distribution ledgers for: General control, operation, maintenance, instruction, auxiliary agencies, coordinate activities, fixed charges, capital outlay, and debt service.*

Forms 7, 8, 9, 10, 11, 12, and 13 show the ledger sheets for these nine fundamental accounts. In small places "Auxiliary Agencies" and "Coordinate Activities" may be combined into one account, making eight, and the number of subaccounts under each of the fundamental accounts may be reduced; but at least these eight fundamental accounts should always be carried separately and the items belonging in each account should always be entered as a part of that account.

* For detailed definitions of the items of expenditures included under these various heads see United States Bureau of Education Statistical Circular No. 10, *Items of Statistics for Public School Systems with Special Reference to Reports to the United States Bureau of Education.*

DISTRIBUTION LEDGER

FORM 7.—GENERAL CONTROL

Use this same form in case distribution by buildings or administrative units is desired.

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER. Code Number → Budget Appropriations →	Code	BUSINESS ADMINISTRATION				EDUCATIONAL ADMINISTRATION				
			Total	School Clerks	School Board Clerks	Secretary of Education	Other Expenses	Superintendent Salary	Clerical Supplies	Other Expenses	

DISTRIBUTION LEDGER FORM 8.—INSTRUCTION

Use this same form in case distribution by buildings or administrative units is desired.

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER. Code Number → Budget Appropriations →	Code	ADMINISTRATION AND SUPERVISION				INSTRUCTIONAL SERVICE				
			Total	Sp. Salaries	Principal Salaries	Clerical	Other Expenses	Teachers Salaries	Instructional Supplies	Free Text-books	Other Expenses

FORM 9.—DISTRIBUTION LEDGER

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER. Code Number → Budget Appropriations →	Code	OPERATION OF PLANT				FIXED CHARGES					
			Total	Salaries	Janitors	Fuel, Steam & Light	Power	Other Expenses	Total	Insurance	Other Expenses	



FORM 10.—DISTRIBUTION LEDGER

Use this same form in case distribution by buildings or administrative units is desired.
Name.....

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER Code Number → Budget Appropriations →	Code	AUXILIARY AGENCIES				COORDINATE ACTIVITIES		
			Total	Library (Salaries)	Transfer of Public Income	Lump Sum	Other Expendi- tures	Total	Travel Service	Other Expendi- tures

DISTRIBUTION LEDGER
FORM 11.—MAINTENANCE OF PLANT

Use this same form in case distribution by buildings or administrative units is desired.
Name.....

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER Code Number → Budget Appropriations →	Code	UPKEEP OF BUILDINGS			UPKEEP OF SERVICES		
			Total Plants	Labor	Materials	Total	Labor	Materials

DISTRIBUTION LEDGER
FORM 12.—CAPITAL OUTLAY

Use this same form in case distribution by buildings or administrative units is desired.

Name.....

Date	TO WHOM, FOR WHAT, OR VOUCHER NUMBER	Code	Total	LAND		SCHOOL PLANT						Other Expenses	
				Purchase	Improvements of Sites	Alter or Add to Old Structures	Buildings	Alter or Add to Old Structures	Service Systems	Equipment	Furniture		Other Expenses
				New	Old		New	Old	New	Old	New	Old	
	Code Number → Budget Appropriation →												

DISTRIBUTION LEDGER
FORM 13.—DEBT SERVICE

Date	TO WHOM OR FOR WHAT	Code	Total	Redemption of		Interest Payments		Short Term Loans		Other Expenses	Payments made To Sinking Fund
				Bonds from Current Sinking Funds	Short Term Loans	Current Sinking Funds	Short Term Loans	Warrants			

VII. General Ledger

The accounts of the general ledger are summary records determined by the other accounts and special needs. The accounts to be kept, therefore, depend upon the local situation. In general they serve as controls of the accounts kept in the other books.

VIII. Property

A. Property ledger.—The property or plant ledger should be kept for all property owned by the district. * * * Land, buildings, permanent equipment and property, and movable equipment in use or storage are items which should be recorded in this ledger (Form 14.)

B. Inventory.—An inventory book should be prepared for each teacher and for the engineers to whom books are allocated. They should contain the following essential facts:

1. Date of inventory.
2. School or room.
3. Article.
4. Number on hand.
5. Condition.
6. Date of purchase.
7. Purchase price.
8. From whom purchased.

C. Insurance ledger.—The accounting system should summarize facts regarding insurance policies and premiums in order that the district may be adequately protected against fire loss without losses due to over or under insurance. * * * (Form 15.)

IX. Treasurer's Registers

The treasurer of the district should report the exact financial condition of the district each month. He should, therefore, have a complete summary of receipts and disbursements available at all times. The treasurer's receipt register and the check register are designed for this purpose. A complete list of delinquents, exonerations, and tax liens must be made a permanent part of the accounting records. The treasurer should be required to present to the board a monthly statement of all receipts, payments, bank balances, and outstanding warrants. (Forms 16 and 17.)

X. Revolving Fund Accounts

Petty cash, school lunches, athletics, textbooks, entertainments, school papers, and instructional material for special departments usually constitute the revolving funds or advancement accounts of a school system. These accounts should be kept in a subsidiary

FORM 14.—PROPERTY LEDGER

Sheet No.

School Year

Unit

Dept.

No.

Block

Map

Lot

Enrollment

Purpose Used

Name

Address

ITEM	Code	Year Purchased or Initialed	Original Cost	Value beginning School year	Capital Outlays during Year	Repair and Replacement Amounts Total	Loss or Sales	Value at close of School Year	Depreciation Ret. Amount	Estimated Value Beginning of School Year

FORM 15.—INSURANCE REGISTER

Number of Policy	Name and Address of Company	Local Agent	Date of Issue	Date Expired	Term	Amount of Policy	Rate-Premium	Date of Payment or Renewal	Class of Insurance	Property Covered Name and Location	Memoandum

ledger sheet and checked monthly with the accounts provided for in the last column of the cash receipt book. After checking, they should be posted in the general ledger.

XI. Stores Accounting

A. Stores ledger.—The accounting department should keep a record of all supplies as they pass through or remain in the store-rooms. Such a record may be easily kept in the stores ledger. If goods are issued from stores on the basis of requisition, adequate accounting control is possible. A summary entry for each requisition is recorded in the stores ledger under Stores Issued on Requisition. The total amount, properly coded as to organization unit, is entered in column Total Amount Stores as a credit to stores. The subtotals are distributed among the appropriate accounts to be charged as debits. (Form 18.)

Provision is made in the stores ledger for crediting the organization unit with goods which have been returned to stores.

B. Stock record.—This form contains a detailed statement of receipts and withdrawals of stock or equipment received and dispensed. The following is an approved form:

- | | |
|---|---|
| <p>1. Stock received:</p> <p>a. Date.....</p> <p>b. Order number.....</p> <p>c. Source.....</p> <p>d. Quantity.....</p> <p>e. Unit price.....</p> <p>f. Amount.....</p> | <p>2. Stock issued—Continued.</p> <p>c. Quantity.....</p> <p>d. Value.....</p> |
| <p>2. Stock issued:</p> <p>a. Date of issue.....</p> <p>b. Requisition number.....</p> | <p>3. Stock returned:</p> <p>a. Date of issue.....</p> <p>b. Requisition number.....</p> <p>c. Quantity.....</p> <p>d. Value.....</p> <p>4. Stock balance:</p> <p>Should be 1, plus 3, minus 2.</p> |

XII. Cash Receipt Book

The cash receipt book is used to enter chronologically all cash as it is received. Before entry, each item should be coded to insure proper posting. The form shown provides columns for each type and sources of revenue, thereby making a detailed analysis of all income possible. (Form 19.)

XIII. Indebtedness

A. Outstanding indebtedness form.—The board of public instruction should be informed from time to time regarding the status of bonds and loans. The bond register or outstanding indebtedness register should provide a complete summary of such conditions. (Form 20.) * * *

FORM 16.—TREASURER'S RECEIPT REGISTER

Date	FROM WHOM AND FOR WHAT	Check Number	Code	Total Amount (Dollar Cash)	Fund Distribution (Credit)	Cost of collecting items	DELINQUENT TAX ACCOUNT	
							Current Year Amount Collected	Previous Year Amount Collected

FORM 17.—CHECK REGISTER

Date of Check	Number of Check	TO WHOM OR FOR WHAT	Code	Amount of Check (Credit Cash)	Fund Distribution (Debit)	DEPOSITORY RECORD	
						A. Deposited	B. Balance

FORM 18.—STORES LEDGER

Date	STORES PURCHASED			STORES ISSUED ON REQUISITION				Date	Stock Returned	Date	Amount	Account Credited	Value of Stock on Hand	
	Order Number	Code	Amount	Receipt Number	Date	Total Amount	Account to be Charged							Amount

FORM 19.—ILLUSTRATING THE METHOD OF POSTING THE CASH RECEIPTS BOOK

Date	RECEIVED FROM	Code	Total Amount Accounts Receivable	REVENUE RECEIPTS		NON-REVENUE RECEIPTS				Debit Inf. Fund Receipts					
				Agency Maintenance Taxess	Postage Service	Other Revenue Receipts	Total Revenue Receipts	Loans & Advances	Non-Rev. Receipts		Officer Receipts	Non-Rev. Receipts			
Aug 1	Budget Estimate	S. 6850 C	1,367.00			1,367.00									
Aug 1	Transfer from	S. 1130	1,250.00												
Aug 1	County Treasurer	F. 1000 H	4,290.00												
		S. 1120 H	3,500.00												
		L. 1150	1,000.00												
		Q. 1170	1,200.00												
		S. 1500	1,500.00												
	<i>Total for month of August</i>		8,207.00												
Sept 1	Balance estimated forward		400.00												
			5,807.00												
			Total Revenue Receipts			14,000.00	2,400.00	17,400.00	1,400.00	14,000.00		5,700.00	11,300.00		
			Total Revenue Receipts			2,400.00	17,400.00	19,800.00	1,400.00	19,800.00		5,700.00	14,100.00		

FORM 20.—OUTSTANDING INDEBTEDNESS

Description	Date of Issue	BONDS			LOANS OR WARRANTS										
		Amount	Rate	Maturity Date	Principal	Interest	Date of Issue	Rate	Term	Amount	Interest	Date of Maturity	Principal	Interest	

XIV. Financial Reports and Statements

A. Monthly or annual statement, assets, and liabilities.—A financial report should be prepared and submitted to the board. In addition to showing cash receipts and expenditures, it should show the financial status of the budget. * * *

The balance sheet or statement of assets and liabilities is the generally accepted report which shows true financial conditions at the close of the fiscal year. Where trust funds exist, the financial statements showing the status of these funds should be completely separated from the general school accounts. The balance sheet will be accompanied by other financial statements, such as those showing current operations, receipts, expenditures, property, stores, specialized activities, costs, etc.

Form 21 is suitable for both annual and monthly reports.

FORM 21

Consolidated Balance Sheet

As at Month.....Day.....19..

Assets		Amount	Liabilities		Amount
General fund:					
Cash.....			Accounts payable.....		
Taxes due but not collected.....			Short-term loans ¹		
State appropriation due but not paid.....			Amounts due other funds.....		
Accounts receivable.....			Excess of general fund assets.....		
Stores.....					
Prepaid fixed charges.....					
Total					
Building fund:					
Cash.....			Accounts payable.....		
Transfers due from other funds.....			Contracts outstanding.....		
Stores.....			Excess of building fund assets.....		
Bonds authorized but not sold.....					
Total					
Bonded indebtedness:					
Cash in sinking funds.....			Bonds outstanding.....		
Transfers due from other funds.....			Serial issues.....		
Investments.....			Sinking fund issues.....		
Interest accrued not due.....					
Excess of liabilities ²					
Total					

¹ Note showing ratio of temporary loans to total assessed valuation.
² Note showing ratio of outstanding bond issues to total assessed valuation.

B. Annual statement, assets and liabilities for special and trust funds.—A balance sheet must be prepared for each fund. * * *

C Annual statement, sinking fund investments.—It should contain the following information:

1. Date.
2. Sinking fund title.
3. Description of security.
4. Value.

D. Annual statement, school plant increases and decreases in permanent property.—Property values have an important place in the financial statements of a public school system and are significant to both the management and the public. (Form 22.)

E. Annual statement, total expenditures.—Expenditures under each of the accounts in the distribution ledger should be distributed to each type of school as follows: Kindergartens, elementary schools, separately organized junior high schools, junior-senior high schools under one organization, separately organized senior high schools, regular high schools of four years or less, vocational schools (of secondary grade), and other local schools for deaf, blind, feeble-minded, delinquent, etc. Accounts such as general control, auxiliary agencies, coordinate activities, fixed charges, and debt service, that may not be distributed to schools in the ledger, can be distributed at the end of the year on some percentage basis.

XV. Internal Accounting

Where the school authorities assume the direct responsibility for financing the extracurriculum activities, the accounting control through the revolving funds is recommended. In large school systems where these activities are handled independently in the schools, a separate accounting plan will be necessary. The following are the most approved features:

1. One bank account is kept for all funds of all activities.
2. The clerk in the central office pays all obligations.
3. Requisitions must be properly approved.
4. Payment made through a voucher warrant form is desirable.
5. The activities accounting ledger form should contain the following important facts: *a.* Activity, *b.* class, *c.* year, *d.* school, *e.* receipts, *f.* disbursements, *g.* depository record.

FORM 22

Annual Statement, School Plant Increases and Decreases in Permanent Property, School Year -----

Property	Cost value last report	Purchases and additions (cost)	Losses or sales	Present cost value	Depreciation	Estimated value		
						Present time	Last year	Increase or decrease over last year

The question whether certain materials should be classified as school supplies or as school equipment has always been a problem to the school accountant. Following the general definition that supplies are destroyed (worn out, broken, or lost) in the process of use, and equipment lasts for a comparatively long time even with constant use, the National Association of Public School Business Officials, after extended study of the duration of materials used in schools, recommends a list of articles which it defines as school supplies and a list which it defines as school equipment. A differentiation is made between tools which are supplies, saws, shovels, bits, etc., and certain articles which may commonly be considered as tools, but which are really equipment; such as an anvil, band saw, hack-saw frame, vise, etc., which are not destroyed by use. Similarly, a bed is equipment, but a bed spring and a mattress are supplies.

School supplies

Account books.	Bookkeeping supplies, blank vouchers, etc.	Chemistry supplies: Chemicals. Glassware. Rubber tubing, etc.
Adjustable handle with tools.	Botany supplies.	Clips, paper.
Adhesive cloth.	Bottle, siphon.	Contracts.
Adhesive tape.	Bowls.	Cord.
Aprons, laboratory.	Bristol board.	Chart type.
Art supplies.	Brushes.	Class records.
Ash can.	Call bell.	Coffeepot.
Athletic goods, balls, suits, etc.	Callipers.	Colander.
Auger.	Calendar pads.	Crockery.
Auger bit.	Candle.	Cups.
Awl.	Cards.	Compasses, pencil.
Ax.	Can opener.	Composition books.
Banner.	Card holders.	Covers, loose-leaf.
Barometer.	Carpenter's gauge.	Cord holder.
Battery chemicals.	Carpenter's square.	Corkscrew.
Bedcover.	Carpet beater.	Cover for typewriter.
Bedsprad.	Carpet sweeper.	Desk basket.
Bed springs.	Carving knives.	Dishes.
Bedtick.	Cash box.	Door opener.
Bedding.	Chafing dish.	Door screen.
Bell.	Chair pad.	Diploimas.
Bellows.	Chart.	Drafting instruments.
Bentins.	Chisel.	Drawing boards.
Biology supplies.	Chopper.	Drawing compasses.
Bread board.	Circuit breaker.	Drawing pens.
Bric-a-brac.	Clamps.	Drills.
Brief case.	Clay-working equipment.	Dry measures.
Broiler.	Cleaver.	Dry cells.
Bucket.	Clothes basket.	Envelopes.
Bit, tool.	Clothes wringer.	Eraser, rubber.
Bit brace.	Coal hods.	Eraser, blackboard.
Billheads.	Coal screen.	Filing cards.
Binding cord.	Coal scuttle.	Filing folders.
Blackboard compasses.	Coal shovel.	First-aid supplies.
Blankets, bedcover.	Coffee grinder.	Fire extinguisher refiller.
Blanks.	Coffee percolator.	Fire ax.
Blotters.	Chalk crayon.	Fire grate.
Blotter holder.	Cheesecloth.	Fire hook.
Books, library.	Check book.	Fire hose.
Book racks.		
Bookplates.		
Book supports.		

Fire extinguisher.
 Fire shovel.
 Flag.
 Flatiron.
 Fluroscope.
 Foot rest.
 Forceps.
 Forks.
 Funnel.
 Fuel.
 Fumigators.
 Gas mantle.
 Gasoline.
 Glasses.
 Globes.
 Glue.
 Graduated glass cylinder.
 Grass shears.
 Garbage cans.
 Guide cards.
 Gummed figures.
 Gummed labels.
 Gummed cloth.
 Gummed tape.
 Gummed seals.
 Handles.
 Hand bag.
 Hammer.
 Hatchet.
 Hinges.
 Hitching post and strap.
 Hoe.
 Home economics supplies:
 Dry goods.
 Groceries.
 Vegetables.
 Fruit.
 Glass jars, etc.
 Hooks, clothes.
 Horse clippers.
 Hose.
 Hourglass.
 Hydrometer.
 Ice chisel.
 Ice chopper.
 Ice pick.
 Ice tongs.
 Ice.
 Ink.
 Ink eradicator.
 Inkwells.
 Index tabs.
 Ink pads.
 Incandescent lamps.
 Industrial education:
 Material.
 Emery paper.
 Lumber.
 Nails.
 Paints.
 Sand paper.
 Saw blades.
 Screws.
 Iron bucket.
 Iron wedge.
 Interest table.
 Jack-plane cutter.

Janitor's supplies:
 Brushes.
 Chamois.
 Disinfectants.
 Dusting cloths.
 Engine oil.
 Floor wax.
 Gasoline.
 Kerosene.
 Mats, door.
 Matches.
 Mops.
 Palls.
 Paper towels.
 Soap.
 Sponges.
 Sweeping compound.
 Toilet paper.
 Wash cloths.

Kettles.

Keys.

Kindergarten supplies:

 Labels.
 Letterheads.
 Manila rope.
 Medicine.
 Money, toy.
 Mucilage.
 Notebooks.
 Notebook covers.
 Pads, paper.
 Pads, rubber stamp.

Kitchen utensils.

 Knives.
 Lantern, janitor's.
 Lantern slides.
 Leather brief case.
 Leather portfolio.
 Lens.
 Letter opener.
 Level.
 Locks.
 Magazine cover.
 Mallet.
 Maps.
 Mats, gymnasium.
 Mattress.
 Measures.
 Mechanical drawing instruments.
 Megaphone.
 Meter stick.
 Mail box.
 Nails.
 Palettes.
 Pans.
 Pastry cutter.
 Pencil sharpener.
 Planes.
 Plane cutters.
 Phonograph records.
 Photographs.
 Pliers.
 Pitchfork.
 Pointers.
 Punches.
 Paper.
 Paste.

Pencils.

 Pens.
 Periodicals.
 Pins.
 Pointers, black board.
 Printed notices.
 Push pins.
 Rakes.
 Reel for hose.
 Raffia.
 Rattan.
 Reed.
 Record books.
 Records, class.
 Report cards.
 Relief map.
 Retort, laboratory.
 Ribbon for office.
 Ribbon for machines.
 Ribbon for diplomas.
 Rope.
 Rubber bands.
 Rubbish cans.
 Rulers.
 Rulers (accurate).
 Satchel.
 Saw.
 Scoop shovel.
 Scrapers.
 Screw drivers.
 Scoops.
 Scales, scientific measurement.
 Scissors.
 Sheet music.
 Stencil.
 Serving tray.
 Shears.
 Shovels.
 Slide rule.
 Spades.
 Spading forks.
 Spatula.
 Spindle file.
 Sphere (model).
 Spoons.
 Spring balance.
 Sprinkling cans.
 Squares.
 Steel measuring tape.
 Strainers.
 Tablets.
 Tape measure.
 Thermometer.
 Trays.
 Triangles.
 Tests, practice.
 Tests, standardized.
 Tracing paper.
 Thumb tacks.
 Tools.
 Tumblers.
 Type holders.
 Urn, flower.
 Vase.
 Voltmeter.
 Wands.
 Washbasin.

Washboard.
Wash boiler.
Washbowl.

Wash tub.
Wastebaskets.
Water-color brushes.

Water colors.
Wrenches.
Yardstick.

School Equipment.

Adding machine.
Addressing machine.
Anvil.
Automobile.
Balances.
Band saw.
Bathroom fixtures.
Bed.
Bench.
Billing machine.
Binding equipment.
Binoculars.
Blackboard.
Bookcases.
Busts (art).
Cabinets.
Calculating equipment.
Camera.
Carpenter's workbench.
Carts.
Chairs.
Check protector.
Check writer.
Clocks.
Cloth-working equipment.
Clotheshorse.
Collapsible table.
Cooking equipment.
Cooking stove.
Couch.
Curtains, stage.
Curtains, window.
Dating machine.
Desks.
Desk lamp.
Document case.
Drafting machine.
Dumb-bells.
Duplicator.
Electric fan.
Fastening machine.

Field glasses.
Filing cabinets.
Filing cases.
Fire-alarm system.
First-aid cabinet.
Fireless cooker.
Flagpole.
Force pump.
Form (for dressmaking).
Furnace.
Furniture.
Garden equipment.
Gas fixtures.
Gongs.
Gymnasium equipment.
Hack-saw frame.
Handy truck.
Harness.
Heating equipment.
Hectograph.
Horse.
Hydrants.
Ice box.
Indian clubs.
Ironing board.
Kindergarten equipment.
Kitchen cabinet.
Laboratory equipment.
Ladder.
Lantern stereopticon.
Lathe.
Laundry equipment.
Lawn mower.
Lawn roller.
Lawn sprinkler.
Letter press.
Letter scales.
Lighting equipment.
Machines.
Mail box.
Mail chute.

Microscope.
Mimeograph.
Models (art and shop)
Musical instruments.
Negative rack, photographic.
Negative tank.
Numbering machines.
Paper cutter board.
Piano.
Planer.
Playground equipment.
Picture frame.
Printing frame (photographic)
Refrigerators.
Register, cash.
Saw frame.
Scales.
Seats, recitation.
Sectional bookcase.
Sewing machine.
Sink.
Soap dispensers.
Stepladder.
Stereopticon.
Stoves.
Tables.
Tabulating machine.
Toilet fixtures.
Typewriters.
Towel rack.
Umbrella stand.
Vacuum cleaner.
Ventilating fan.
Ventilator.
Vise.
Wagon.
Water cooler.
Water meter.
Weaving equipment.

Pupil Records—Permanent and Cumulative

Permanent and cumulative pupil records are the forms on which are made original entries of important data and subsequent additions and alterations, uniformly, for every child in the school system throughout his entire school history. Such records, here recommended, are: (1) Teacher's daily register book; (2) pupil's general cumulative record; (3) pupil's health record; (4) pupil's vocational guidance record; (5) pupil's psychological clinic record; (6) principal's office record card. Records (3), (4), and (5) above are for use in school districts of sufficient size to maintain departments in health education, guidance, and psychological testing. These records will be used in the offices of these departments and for those children who have passed through any one of these respective offices. It is not intended that these records be on file in some general office for every child in the school district regardless of his contact with those departments.

Objectives to Be Obtained Through Pupil Records¹

1. A higher degree of efficiency is secured in the routine administration of a school building or a school system:

- a. The office can locate a child quickly.
- b. The office at all times has a "bird's-eye" view of a child's school history.
- c. The office always has data on file concerning the work of each pupil who has ever attended, and questions concerning pupils can be readily and accurately answered.
- d. The duplicate collection of a large number of facts about a given child year after year is eliminated.
- e. Accuracy is increased by taking necessary precautions to insure accuracy. These precautions can not be taken so readily when all data have to be resecured each six months or each year.
- f. Greater accuracy also is assured in the making of reports, since recorded facts can be utilized in the place of guesses.
- g. The necessary data for age-grade and other studies are provided. Based upon the results of such studies, numerous administrative changes may be made.

2. A higher degree of efficiency in the work of instruction, guidance, and health "follow-up" is made possible:

- a. The teacher can learn to know her pupils more quickly.
- b. Teachers are provided with facts about their pupils, rather than gossip.
- c. Because of (a) and (b) above, the teacher is better able to quickly adjust her class work to the known preparation, mental and physical ability, and interest of pupils.
- d. The number and variety of facts about each pupil which are available to the teacher are greatly increased.

¹ Those studying the problem of child accounting will wish to compare the analysis of the problem of child accounting given here with those given in these references: Moehlman, Arthur B., *Child Accounting*, Courtis Standard Tests, Friesema Bros. Press, Detroit, Mich., 1924; and McAllister, Abel J., and Otis, Arthur S., *Child Accounting Practice*, World Book Co., New York, 1927.

e. The teacher can better understand why a particular child does poorly or misbehave.

f. It becomes possible for a teacher who has learned significant facts explaining the conduct of certain children to forward such information to succeeding teachers.

g. A teacher is enabled to spend more time studying her children and needs to spend less time in *collecting* facts, since much information has been collected already by all the teachers under whom her pupils previously have worked.

3. The efficient enforcement of compulsory attendance laws is greatly facilitated by adequate records, since the pupil record of attendance is the official record in court cases for nonattendance:

a. Data concerning the extent of irregularity of attendance is made available.

b. For use in all attendance cases, the records provide the complete story of daily attendance for the year and a summarized statement of attendance by semesters for the child's entire school life.

c. The knowledge that attendance records are carefully kept, in and of itself, tends to create an atmosphere favorable to better attendance.

d. Accurate records make possible justifiable comparisons between various districts as to their school attendance.

4. Necessary data are made available for the making of important investigations such as the following:

a. Age-grade studies.

b. The progress of pupils.

c. The amount and causes of failure.

d. Comparisons of various types of school organizations.

e. Nationality of pupils.

f. Holding power of different school units.

g. Relationship studies, such as: (1) Attendance and scholarship; (2) attendance and nationality; (3) attendance and mentality; (4) attendance and physical ability; (5) scholarship and mentality; (6) physical ability and mentality; (7) nationality and mentality; (8) scholarship and nationality.

5. A higher degree of efficiency in various types of "follow-up" is made possible:

a. Through health records: (1) Officers of the school health department can see what treatment follows inspection and examination; (2) children can be protected against participation in activities which would be injurious to them; (3) proper classification of pupils into various special classes is made effective.

b. Through vocational guidance and psychological clinic records: (1) Information obtained by teachers with reference to vocational interests and aptitudes of the children can be forwarded from teacher to teacher; (2) The vocational guidance history of pupils becomes a means of guidance in and of itself.

Standards for Pupil Records

The major problem in the revision of pupil records is not how to reduce the amount of data recorded, but how to provide for the collection and reporting of data in a usable form and to make the procedure of record keeping and report making easily routinized.

1. All major pupil records should be *cumulative*. This means that a record of a child once commenced shall be continued throughout the child's school

history and permanently retained. Additions and changes should be made upon the record from time to time as new information is secured and as old data change. It should follow the child from grade to grade and from school to school.

2. Records should be *uniform* in all school districts with respect to all data which are to be used for comparative purposes. These items should be defined identically and should be recorded in similar places on similar forms and should be recorded by equivalent administrative units. Records should be uniform as to the various periods (day, month, or year). The methods of collection and bases of calculations should also be uniform.

3. Record forms should be *durable*. If records are to be used for a period of 8 to 12 years, they should be of such material that they need not be replaced during this period.

4. Record forms should be of such a character that repetition of items is reduced to a minimum. This involves the use of a few comprehensive forms in place of many forms each limited in scope. Where possible, items of information should be obtained "once for all."

5. The organization of record forms should tend to simplify the process of recording and reporting. (A daily attendance sheet for each pupil mitigates against ease in performing both of these acts.) For certain pupil data, information need be reported only for pupils varying from the average.

6. Pupil records should be sufficiently complete to give the teacher information which is essential for adapting instruction to the needs of the children.

7. Records should be filed with the teachers, attendance officers, nurses, and other school officers who have most opportunity for utilizing the data contained on the records.

8. "Visible equipment" may be desirable for the record forms which have to be referred to frequently and where ready reference is essential.

9. In current practice there is a separation between some of the elementary and secondary pupil records. Although it seems impracticable at the present time to recommend a complete merging of elementary and secondary records to the extent of making them in all cases one and the same, a development along this line is considered probable for the following reasons: (a) Conditions which formerly justified separating elementary and secondary school records exist to a much less extent to-day, since an increasing proportion of elementary school pupils ultimately become junior and senior high school pupils; (b) it would be much more difficult to-day to set a record system separating elementary and secondary school records because of the great variety of school organizations which makes it impossible to determine where the elementary school period terminates and the period of secondary school education begins; (c) some of the record cards recently developed in a few of the larger cities already provide for data to be collected throughout a 12-year period.

Records Recommended

1. The Teacher's Daily Register Book

This form should be a record of attendance and is not illustrated because there are so many good examples in use. Although the record of monthly scholarship marks in all subjects may find a place on the form, it is recommended that the register be an attendance record primarily. Other data oftentimes included in the register should find a place on the pupil's cumulative record.

The book method of recording daily attendance simplifies both the work of recording attendance and of reporting it.² The names of all children appear on one page or at most upon two pages. Children absent or tardy can be recorded very quickly in the column for the day in question. The report of attendance for the group is easily secured for each month by summarizing each page.

There is need of a general adoption of a uniform definition of terms used in the register. Until better meanings can be agreed upon definitions presented below should be utilized by all:

a. *Total enrollment* is the total number of different children who have been entered upon the school roll. Total enrollment may be reported by teachers or class groups, by school buildings, by school districts, by States, or by the United States, for any given date. The number of pupils reported by the teacher as the total enrollment may be greater than the number that could be counted from the group in securing the total enrollment for the school building, due to the fact that the teacher in question may have pupils who had their *first enrollment* for the year in the building with another teacher.

Total enrollment figures as secured at present are unreliable, due to the numerous duplications arising from the transfer of children from district to district.

To simplify the procedure for securing correct total enrollment figures, it is proposed that each teacher throughout the United States, record in her school register a single item which has generally been omitted, viz, the "source" of the child, i. e., the place in the United States where he enrolled in school for the first time during a given school year. Such a first enrollment can be called the "original enrollment" of the child. Code letters (a) to (i) which follow, represent the possible different places of original enrollment which should be recorded:

Code for "Source" of pupil

- (a) Original enrollment.
- (b) Original enrollment in same class previously.
- (c) Original enrollment with a teacher in same building.
- (d) Original enrollment in a public school in same district.
- (e) Original enrollment in a private or parochial school in same district.
- (f) Original enrollment in a public school outside district but in State.
- (g) Original enrollment in a private or parochial school outside district but in State.
- (h) Original enrollment in a public school outside State but in United States.
- (i) Original enrollment in a private or parochial school outside State but in United States.

In the school register a column should be ruled in front of the space for listing the names of the pupils. In this space the teacher should record the proper code letters for each child. If the system is on the annual promotion basis, a given teacher will have on the average 50 such entries. Most of these children in the average district will be coded the first day of school with (a) because they are enrolling for the first time during the year. All children going to other schools after once enrolling, reentering school after having stopped, will be given other code letters. Such children will usually be required, upon

² For a somewhat different point of view see McAllister and Otis, *Child Accounting Practice*, p. 15 ff.

entering the new school, to report to the principal's office first. The principal will be responsible for determining where the child *first* enrolled in school that year and reporting such fact by the code to the teacher.

If the school system is on the semiannual basis, the teacher will have ~~two groups~~ to record or practically the same group twice. Such a teacher during the second semester would probably need to code most of her pupils (c) if she received a new group, and (b) if she retained most of her first semester group.

In making the annual report each teacher would report the total number of pupils having each code letter. The principal's office, the superintendent's office, the State office, and the United States Bureau of Education would each in turn total all such reports from their subordinates. Each office would be in possession of formulæ which would give for that office such facts as these: The total number of different pupils enrolled in all schools (public and private); the total number of different pupils enrolled in the public schools and in the private schools. It is assumed that private and parochial schools shall keep the same fundamental records and report in the same way as do the public schools.

b. Membership.—All children once enrolled shall be members until they have left the local school or district, died, been granted a work certificate, passed the compulsory age limit and quit school, or have been exempt for other definite legal reasons. No child shall be dropped from membership because of absence, regardless of how many days he is absent.

According to this definition, *membership* is a fluctuating quantity, whereas *total enrollment* is a never decreasing quantity.

The various schemes now in vogue of "dropping" children from school membership after 3, 4, 5, or more days of absence are condemned. These practices result in fictitious averages and are easy methods for shirking the State's responsibility for educating its children.

c. Days present.—A child shall be recorded present who is present one-half or more than one-half of a school session. Attendance should be recorded each half day. A session thus refers to either the morning or the afternoon period during which school is open for educational service.

d. Tardy.—A child who is not in the room when the last bell stops ringing is counted tardy. If 9 o'clock is the hour for the school to begin, the child is counted tardy if he enters the classroom after 9 o'clock. If the child is present less than one-half the session, he shall be marked *absent* not *tardy*.

2. Pupil's General Cumulative Record

A general cumulative record card for pupils was recommended by the committee on uniform records and reports in 1912.⁵ The form

⁵ Report of Committee on Uniform Records and Reports. U. S. Bur. of Educ. Bul. 1912, No. 3, Washington, D. C., p. 33.

recommended in the 1912 report was called the admission, discharge, and promotion card.⁴ Forms similar to the one recommended in 1912 have been widely used and have proved their value. They are meeting the demand of modern education for a cumulative record presenting a more complete picture to the teacher of children's abilities, interests, and special aptitudes.

Development of cumulative record card.—Forms 23 and 24 represent a further development of the cumulative record card idea.⁵ A card similar to this is recommended by the committee to replace the cumulative record card (admission, discharge, promotion card) of the 1912 committee report. This card should follow the child from teacher to teacher throughout his school life.⁶ It is recommended that it be retained by the teacher in closest contact with pupils. In the elementary school this would be the regular classroom teacher.⁷ In the platoon school it would probably be the home room or roll teacher. It will thus be most accessible to the individual most needing it, and it will be available at times when needed. Likewise its accessibility will tend to increase the frequency of its use. Instead of referring to the record only for the worst problem cases, the teacher will tend to use it in dealing with all children of her group. Such a tendency, the committee believes, is desirable. Effective teaching can not be based upon ignorance of the group to be taught. The more knowledge the teacher has concerning the abilities, the interests, the aptitudes, the physical handicaps, and social conditions of the children of her group, the better able she will be to guide their educational destinies.

The cumulative record may take the form of a card, a book, or a sheet of ledger paper. In any case, the material of which the record

⁴ In addition to this card recommended in 1912, and intended to follow the child from teacher to teacher, some school systems have found it desirable to develop a principal's office record card. This is permanently filed in the principal's office, even though the child leaves the school. The card is similar to the cumulative record which follows the child and provides for the permanent recording in the principal's office of all, or the most significant data, of the cumulative record card.

⁵ Various alterations in the card given here might be made without destroying its value. Complete agreement in recording data is of less importance than uniformity as to items to be recorded and agreement as to their definitions. For example, the coding of the place of birth in Form 23 could be omitted and this item could be provided for by merely leaving enough space to write in the country of birth. This procedure would save space on the card and save the time necessary to consult the code in determining where the pupil was born. On the other hand the use of the coding scheme probably makes for greater definiteness and accuracy. It is particularly desirable in the larger cities where mechanical tabulating devices are used in the handling of large masses of data.

Form 24 is intended to be suggestive rather than prescriptive. Complete agreement has not been reached as to the manner in which the results of standard tests should be recorded. Before deciding as to the best method of recording such results those developing pupil accounting systems will wish to consult references such as the following: McCall, William A., *How to Experiment in Education*, The Macmillan Co., New York, 1923.

⁶ Many school systems will wish to develop a principal's office record card, to provide for the permanent retention in each school of all or most of the data found on the cumulative record card.

⁷ This recommendation presupposes the adequate training of the classroom teacher so that she may intelligently interpret the data of the cumulative record card. In some situations the cumulative record card might best be filed in the school counselor's office, when such a position exists in a school, or in the principal's office.

is made should be such as to withstand usage during the entire school life of the child. At the completion of the elementary school the form should be filed in a central-office file, or if the child enters high school it should be forwarded to high school and be retained by the teacher in the closest contact with the high-school entrant. If graduation from high school terminates the school life of the pupil, it should then be filed in the central office file. If ledger paper is used, the teacher should keep the sheets filed alphabetically in loose-leaf ledger covers. A blank sheet or card of different color, the same size and weight as the cumulative record should be used as a "case study record sheet" for all special or problem children. The story of the case would be recorded and the sheet, card, or book filed with the cumulative records.

At the beginning of a new school term (a year or a semester) each teacher will receive the cumulative-record form for each new pupil he receives. Mailing tubes or special heavy envelopes of a type that can be used over and over again, should be used in mailing or transferring these cards.

The committee recommends that if this form be of heavy ledger paper, the sheets be preserved by each teacher in a loose-leaf ledger cover, and that this teacher record be filed in her desk. The attendance register booklet may be built the same size and kept in the same ledger cover. This would make a single unit of the major teacher records. The ledger cover should be of a type serviceable for many years.

A cumulative record is recommended for the following reasons: It provides for a complete story of the child's past school and home history; the facts are all filed together instead of in different files; the data are quickly available to the teacher; the forms are durable and capable of lasting the child's entire school life; the form reduces the repetition of items to a minimum; the system recommended for using the form guards against loss of valuable data.

Such a cumulative record will make it possible for the teacher to make a quick survey of her class even before she sees her pupils. She can discover how many have poor attendance records; how many of these poor records are due chiefly to sickness; how many to illegal absence; how many have good records for punctuality; how many are hard workers; how many have good scholastic records; how many are well behaved; in which subjects pupils mostly excel; how many move frequently; how many are from homes where a foreign language is spoken; how many have several younger brothers and sisters; how many have numerous physical ailments; and many other types of information.

Such a survey makes it possible to localize problems which the teacher will be called upon to solve if she is to serve these children

THE UNIVERSAL CUMULATIVE RECORD SHEET

PREPARED BY THE BOSTON PUBLIC SCHOOLS

INSTRUCTIONS: THIS SHEET IS TO FOLLOW THE CHILD FROM TEACHER TO TEACHER IN THE ELEMENTARY SCHOOL, OR ENTERING HIGH SCHOOL. THIS SHEET IS TO FOLLOW THE CHILD AND BE FILLED BY THE TEACHER IN CONTACT WITH HIM UPON WITHDRAWAL FROM SCHOOL. IT SHOULD BE FILLED IN THE CENTRAL OFFICE.

ONE RECORD ONLY IS TO BE MADE EACH YEAR. THIS RECORD WILL BE MADE BY THE TEACHER AND NUMBERED WITH THE CHILD AT THE TIME OF THE CLASPS OF EACH REGISTER IF A CHILD ATTENDS SEVERAL SCHOOLS IN YEAR. ALL ANNUAL RECORDS WILL BE MADE FOR THE ELEMENTARY SCHOOL RECORDS.

LAST NAME			FIRST		MIDDLE	
BIRTH DATE		NO.	6	7	8	9
LAST NAME		FIRST		MIDDLE		
GENDER		NATIONALITY		RELIGION		
DIVORCED <input type="checkbox"/> DEPOSED <input type="checkbox"/> MARRIED <input type="checkbox"/> PARENTS: WHITE <input type="checkbox"/> TELING <input type="checkbox"/> YES <input type="checkbox"/> BLACK <input type="checkbox"/> NO <input type="checkbox"/> MOTHER: WHITE <input type="checkbox"/> TELING <input type="checkbox"/> YES <input type="checkbox"/> BLACK <input type="checkbox"/> NO <input type="checkbox"/> CHILDREN: SLAVE <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> 10	LIVE WITH PARENTS <input type="checkbox"/> YET <input type="checkbox"/> OTHER <input type="checkbox"/> GUARDIAN <input type="checkbox"/> WITH GRAND PARENTS <input type="checkbox"/> BROTHER <input type="checkbox"/> BROTHER <input type="checkbox"/> SISTER <input type="checkbox"/> SISTER <input type="checkbox"/>	NAME OF SCHOOL <input type="checkbox"/> NAME OF TEACHER <input type="checkbox"/> NAME OF SCHOOL <input type="checkbox"/> NAME OF TEACHER <input type="checkbox"/>	YEAR <input type="checkbox"/> YEAR <input type="checkbox"/> YEAR <input type="checkbox"/> YEAR <input type="checkbox"/> YEAR <input type="checkbox"/> YEAR <input type="checkbox"/>	NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/>	NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/>	NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/> NAME <input type="checkbox"/>

CODES

- 1 SINGLES REGISTER
- 2 REGISTER REGISTER
- 3 REGISTER REGISTER
- 4 REGISTER REGISTER
- 5 REGISTER REGISTER
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This form is similar to one which will later appear in the following publication: Heck, Arch O., Administration of Pupil Personnel, Olin & Co., Boston, 1928. The committee does not recommend the particular forms cited to the exclusion of others which accept the general principles of pupil accounting suggested in this section.

FORM 24*

STANDARDIZED TEST SCORE RECORD

NAME	DATE TEST	SCORES	EYES		EARS		HEART		LUNGS		TONSILS (ADENOIDS)		TEETH		SKIN	BONE	MUSCLES	NAILS	HAIR	OTHER PHYSICAL DEFECTS	ABILITY RATINGS	NAME TEST	C. DATE	D. DATE
			DATE TEST	SCORES	DATE TEST	SCORES	DATE TEST	SCORES	DATE TEST	SCORES	DATE TEST	SCORES	DATE TEST	SCORES										
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1. ACTION
 2. RECORD
 3. GAIN
 4. LOSS
 5. NO EFFECT
 6. OTHER PHYSICAL DEFECTS
 7. RECORDS
 8. DIRECTIONS
 9. ASK PARENTS TO SEE FAMILY PHYSICIAN
 10. ASK PARENTS TO SEE SCHOOL PHYSICIAN
 11. ASK PARENTS TO SEE DENTIST
 12. ASK PARENTS TO SEE OPTICIAN
 13. ASK PARENTS TO SEE NEUROLOGIST
 14. ASK PARENTS TO SEE SURGEON
 15. ASK PARENTS TO SEE GYN
 16. ASK PARENTS TO SEE PEDIATRICIAN
 17. ASK PARENTS TO SEE ALLIANCE PHYSICIAN
 18. ASK PARENTS TO SEE ALLIANCE PHYSICIAN
 19. ASK PARENTS TO SEE ALLIANCE PHYSICIAN
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* See footnote, p. 29



best. Just what these problems are can not be known without data concerning the children.

The Michigan cumulative record.—This form was devised by A. B. Meehlman of the University of Michigan and prescribed by the Michigan State Department of Education for use in public schools in the State.

On the form is a cumulative record of the entire public school life of a pupil. It follows the child from teacher to teacher. It is a record, not only of scholarship, but a physical record, a standard test record, and a record showing the interests and vocational aptitudes of the child. The form folds twice, so that its filing size is 5 by 8 inches.

The form has many advantages: It is of convenient filing size; it has a more complete history of the child than does the admission, discharge, and promotion card recommended in 1912 report; the various facts concerning the child are filed together instead of in different files; there is no danger of losing a part of the information about a child; the form eliminates a repetition of many items that would need to be repeated if several cards were used.

Stenquist's packet system.—A packet devised by J. L. Stenquist is now being used in the public schools in Baltimore. A manila envelope, 6 by 4½ inches, contains 1 to 10 or even more cards. Each card contains information of a specialized character. One is a record of scholarship, one a record of the psychiatric examination, one a record of standard test results, one a record of vocational interests and aptitudes, etc. As many cards can be added as are necessary in any particular case.

The packet system has these advantages: It has the possibilities of preserving a complete record of each child; the facts for each child are all filed together instead of in different files; the data, if filed with the teacher, are easily and quickly available to her; the forms are durable and capable of lasting during the child's entire elementary school life.

* * * * *

American council cumulative educational record form.—This form has been developed by Ben D. Wood of Columbia University, but is now being revised. A manual of directions is being prepared for use in connection with the card by the subcommittee on uniform records of the American Council on Education. It is a folder, 12 by 9½ inches, and will thus fit any standard letter-filing system. Since it is a folder, it facilitates the collection of currently secured information which can always be used in connection with the whole previous record and will thus be at the right place when the time arrives for evaluating and transferring information to the permanent record.

The general features of the card are that all the static information is placed together and that all the items that regularly change or

that may change can be entered on a line projection from left to right.¹⁰ This makes it possible to follow any one line of history such, for example, as the I. Q. measurements, mathematics, development, vocational experience record, etc., throughout the whole school life of the child, and also enables one to judge the significance of any one item of information at any one time in relation to all contemporary and past information. In the first case we would follow any line in the profile or any line on the card from left to right; in the second case we would scrutinize all the entries in a single vertical column extending down the whole face of the open folder and over to the other page.

This folder permits the use of whatever auxiliary forms may be necessary, but its value as a permanent record is that it provides for the recording of every type of information over a long period of time and at the same time shows the interrelations both temporal and otherwise of these various kinds of information and shows such interrelations in a graphic and vivid manner. The form is organized around the principle that the main value of a cumulative record is to make deviations from the average in any respect stand out clearly so that they can be seen at a glance and also to help explain such deviations.

3. Pupil Health Record

In case a separate pupil health record is desired in addition to the health record incorporated into the pupil's general cumulative record (Forms 23 and 24 above), Forms 25 and 26 are recommended by J. F. Williams of Teachers College, Columbia University.

If the teacher makes the examinations, the Detroit card represented in Form 25 can be used. The reverse side of this card provides for the usual identification—date, name, place and date of birth, parents, residence, school, grade, room, days present, and reasons for leaving.

The committee recommends that, if this card is used, it should be made large enough to provide for a larger number of examinations. This is on the assumption that the card is used throughout the secondary as well as elementary schools.

The Massachusetts physical record reproduced as Form 26 is for use when physicians make the examinations. The reverse side of Form 26 provides for the child's personal history—of diseases and inoculations, record of defects requiring treatment—dates, defects, treatment, and results. Space is provided for names of other pre-school children in the family and ample space for notes.

The physical-record card 5 by 8 inches, developed by Strayer and Engelhardt, has been widely used.¹¹

¹⁰ For further information concerning the development and use of this form address Ben D. Wood, Columbia University, New York City.

¹¹ Strayer and Engelhardt, *School Record Series*. C. F. Williams & Son (Inc.), Albany, N. Y.

FORM 25
Record of Physical Examination

Name Sex

Grade.....	Te		D		K-T		Te		D		K-T		Te		D		K-T		Te		D		K-T		Remarks
Date Phys. Exam. of doctors.....																									
Skin.....																									
Anemia.....																									
Thyroid.....																									
Tonsils.....																									
Mouth breathing.....																									
Teeth.....																									
Palate.....																									
Cervical glands.....																									
Heart ex. rec.....																									
Lung ex. rec.....																									
Orthopedic.....																									
Vision.....																									
Hearing.....																									
Mentality.....																									
Age.....																									
Normal wt. (lbs.).....																									
Weight (lbs.).....																									
Height (inches).....																									
% under weight.....																									

Com. Dis., Date.....
 Touxin-Antitoxin 3rd dose, Date.....
 Code: 0—no defect.
 00—abnormal condition corrected.
 1—very slight defect.

X—defect to follow up.
 P—pus.
 K—corrected.

T—treating.
 Te—teacher's markings.
 D—doctor's markings.

4. Guidance Record

The almost entire lack of uniformity in practices pertaining to guidance renders it unwise for the committee to suggest any single guidance record.

FORM 26

(1 Page)

The Commonwealth of Massachusetts

DEPARTMENT OF EDUCATION

PHYSICAL RECORD

Name..... Town (city).....
 Address..... Parent..... Occupation.....
 Date of birth..... Sex..... Birthplace, father (country).....
 Place of birth..... Birthplace, mother (country).....

Date.....										Ears (diseases).....									
School.....										Throat, tonsils, and other.....									
Grade.....										Nose, adenoids, and other.....									
Mucous membrane, color.....										Glands.....									
Nutrition.....										Heart.....									
Posture.....										Lungs.....									
Scalp.....										Feet and spine.....									
Skin.....										Nervous system.....									
Teeth.....										Examiner (Initials).....									
Eyes (diseases).....																			

Code:
 0—Normal.
 1—Slight defect.
 2—Moderate.
 3—Immediate attention.
 X—Indicates notice.
 Y—Irremediable defect.
 00—Adequate correction.
 00/1—Inadequate correction.

Grade.....																			
Date.....																			
Height.....																			
Weight.....																			
Normal weight.....																			
Date.....																			
Height.....																			
Weight.....																			
Normal weight.....																			
Date.....																			
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Date.....																			
Sight.....	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.	R. L.
Hearing.....																			
Speech defects.....																			

*Write dates as follows: 27/5/2.



Leaders in this field desire the following among the records essential for guidance of individual children: (a) The pupil's general cumulative record, Forms 23 and 24 above; (b) a psychological clinic record, and (c) a visiting teacher's report on social and other environmental conditions. In addition to these records, the occupational research and counseling division of the Cincinnati (Ohio) public schools, for example, has developed three different forms: (a) Teacher's estimate—a form for each student is filled in by his teacher. The teacher checks outstanding character traits, gives estimate of family's financial status and child's attitude toward school; (b) student information record—the student himself makes this record. It gives occupation of parents and others living in home, school subjects that have been easy and difficult, what outside lessons have been taken, outside activities, jobs previously held, and amount and kind of further schooling or work desired; (c) counselor's record—on this form the counselor records results of psychological tests, general scholarship ratings, family and home conditions, health, names of other social agencies interested in the case, and a full report on counselor's interview.

The foregoing material concerning the collection of data used in guidance programs is intended to be suggestive rather than prescriptive. Procedures are still so unstandardized in this field that the titles and functions of the school systems and the data which they will consider it desirable to collect will necessarily vary until further experimentation has been carried on.

5. Pupil's Psychological Clinic Record

Directors of psychological clinics for public schools will probably be unwilling to limit themselves to any single clinic record. There has been developed in Cincinnati, under the direction of Helen T. Woolley and later Mabel R. Fernald, a system of recording which has proven satisfactory, with but minor changes, over a period of 10 years. A folder contains all intellectual and achievement tests administered to the child, plus a copy of the typed report summarizing findings of the clinical examination. The major record is a sheet 12 by 19 inches, folded in the middle of the 12-inch axis. This form just fits into the cardboard folder which is never removed from the file. On page 1 of this record are recorded: (a) The source of the case, name of the examiner, and date of examination; (b) name, address, age, color, place and date of birth, years in the United States, and grade in school of the child examined; (c) the reason for the examination; (d) the results of all the tests that are given; and (e) the treatment that is recommended. On page 2 of this record form are recorded: (a) The family history, including name, occupation, and schooling of father, mother, and other children, and (b) personal history, including grade, condi-

tions of birth, age of walking, age of talking, diseases or accidents, and further personal data. The sources of data are indicated. Page 3 gives name of other social agencies interested in child or family of child, statement of principal regarding child, and space is provided for impression of examiner. Page 4 is available for an informal subsequent record.

6. *The Principal's Office Record*

The principal's office record form is essential to the administration of a school building. This form is a pupil record. It is commonly 4 by 6 inches. The material on the principal's office record should be identical in so far as it goes, with the material on the pupil's cumulative record (Form 23), so that one may be made from the other or take the place of the other if only one is kept. Such forms have frequently been published. The card may be set up so as to be used in either the upright file cases or in the visible index file. The visible index costs more for the initial installation. Equipment, however, can be purchased of such a character that it will last for years. Thus, the cards only need to be replaced. The speed with which information can be recorded on the card and secured from it are the major arguments for its use. This pupil record is always retained in the principal's office. If a child attends six different school buildings during a given year, he will have had six of the record cards made and permanently filed for him in as many principals' offices.

Census and Attendance Records

Adequate census and attendance records are essential if compulsory attendance laws are to be properly enforced and if all the children of a State or community are to be guaranteed their educational birth-rights. This section describes certain of the provisions essential to an adequate system of census and attendance records.¹ The term "record" is defined as a complete, accurate, and continuing collection of data in sufficient detail to render available and usable at all times adequate knowledge of the conditions involved in the attendance program.

Registration of school population.—An accurate enumeration of the school population is necessary, (a) as a basis upon which the school authorities, State and local, may determine the effectiveness of the enforcement of compulsory attendance laws; (b) for the distribution of State funds on the basis of the total school population, where this basis of distribution is still used; (c) to provide the optimum educational service for all children for whom the State and the community should feel an educational or social responsibility.

For the above purposes, the authorities must have available such information that they may determine:

1. How many children of all ages² up to 21 years live within the jurisdiction of the school authorities?
2. Where do these children live?

¹ Those developing census and attendance records will wish to compare the discussion given here with that found on pp. 147-157 in: McAllister and Otis, *Child Accounting Practice*, World Book Co., Yonkers, N. Y., 1927.

² There is no universally accepted method of defining age for statistical purposes. Two methods have been frequently used. According to the first method a pupil is recorded as 8 years old from the time he reaches his eighth birthday until he reaches his ninth birthday, and when ages are being recorded by half years a pupil is 8 years old from the time he reaches his eighth birthday until he is 8 years and 6 months old, and is 8½ years old from the time he is 8 years and 6 months old until he reaches his ninth birthday. According to the second method a pupil is 8 years old from the time he is 7 years and 6 months old until he is 8 years and 6 months old, and when ages are being recorded by half years a pupil is 8 years old from the time he is 7 years and 9 months old until he becomes 8 years and 3 months old, and is 8½ years old from the time he is 8 years and 3 months old until he becomes 8 years and 9 months old.

The committee recommends the use of the first method in recording ages. This recommendation is based upon these advantages of the first method:

1. It is the one commonly used in everyday life. If we ask a child how old he is and he says, "I am 8 years years old," it is commonly understood that he has reached his eighth, but has not yet reached his ninth birthday.
2. Tabulation of ages is made easier. For example, one readily tabulates a child as 8 who is 8 years and any number of months old. But, under the second method described, added mental effort and time is required to decide whether a child who is 7 years and 7 months old should be recorded as 7 or 8 years of age.
3. The combining of half years into whole years is possible. Children 8 and 8½ years of age, according to the definition of the first method, can be readily thrown together into one group all the children of which are 8 years of age according to the definition of this method. According to the second plan, if pupils are first recorded by half years, then it is impossible to combine them into whole year groups, since for a whole year group such as 8, including children originally recorded as 8 and 8½ years of age, the age limits would be from 7 years and 9 months to 8 years and 9 months. These limits are not those of the definition of 8 years of age according to the second method.

3. Who is responsible for these children?
4. On what date these children are of compulsory school age?
5. How many ought to be in school?
6. How many are in public school, private school, or no school?
7. What is the nonattendance record with causes?

Present weakness of school census.—From detailed and extensive studies of the present administration of the school census the following weaknesses were discovered:

1. Incomplete and inaccurate information regarding total school population.
2. The information is temporary and collected spasmodically. There is no definitely organized continuing census.
3. The actual school population is not adequately or regularly checked with the school enrollment.
4. There is lack of full cooperation between the school authorities and the nonpublic schools, making the so-called continuing census in most cities merely a continuing registration of public-school enrollment.
5. The school rather than the home is made the basis of information for the so-called census.
6. The State school census laws are not mandatory in some States; so no census is now taken in most of the cities in those States.
7. The school census is used as a basis for a State appropriation for school funds rather than for the full enforcement of the compulsory school laws and child labor laws.
8. Many school authorities see no necessity for more accurate, continuing information regarding the school population for which they are legally responsible.
9. Often there is failure on the part of school and community agencies to cooperate with the administrative officers in maintaining accurate school population statistics (a) because they do not understand and appreciate the significance of a continuing census; (b) because the careless or inefficient administration of the schools does not inspire confidence and cooperation.

Method of continuing census.—A satisfactory child registration must have as its chief objectives:

1. A constant and accurate file of every house occupied or unoccupied within the jurisdiction of the school authorities, with the names and ages of all occupants of school census ages.
2. Easily accessible information regarding name, age, address, name of parent, school attendance or the reason for nonattendance of every child beginning at birth or at time of becoming a resident of the district.
3. To render available for the school authorities all the information necessary for the development of a modern school system on the basis of actual needs required by State laws and desirable for cooperation with other social agencies.

To carry out such a program the following records and forms are recommended: Enumeration sheet, permanent record card, follow-up cards—enrollment card, change of address and school census correction card, daily left report, physician's certificate and certificate of home instruction.³

³ The following are also frequently essential: Map of city; house card; directions for enumerators; lists of previously enrolled—not entered; weekly summary enrollment, transfers, change of address, lefts; attendance officer's report of change of address, notice to enumerators; home information blank; special census inquiry; memorandum blank; notice label; street report and report of enumerator. For example of these forms, see *City School Attendance Service*, Frederick Earle Emmons, and other books on the subject.

Regularity of attendance.—The effectiveness of any school attendance law or policy depends upon the promptness, accuracy, and insistent follow-up with which the teacher reports—

1. Cases of known or suspected truancy.
2. Unexcused absence.
3. Absences where there is suspicion of poverty or need of help of any kind.
4. Careful determination of the exact cause of all absences, legal or illegal, and complete record of remedial measures taken.
5. All cases of transfers so as to prevent loss of time or school standing by the student and loss of time of the attendance officer and to insure prompt corrections in the school census data.

If cities are to solve satisfactorily the problem of regularity of attendance its policies must be governed by the following standards of attainment:

1. That every child of compulsory school age should attend school every day unless legally excused.
2. That the absence of every child for which the school has no legal excuse should be investigated at once.
3. That no child once enrolled in the schools, public or nonpublic, should be dropped from the school enrollment without full knowledge of the attendance department.
4. That the record of the legal and illegal absences of all pupils of all schools, public and nonpublic, should be available.
5. That there shall be, at all times, constant, accurate, and complete accounting of all attendance service offered by all agencies of the school authorities or outside agencies.

For effective service it is recommended that the following forms be used:

1. Teacher's register or classroom record.
2. Individual record of attendance.
3. Periodic reports of nonattendance.
4. Cumulative absence record for attendance department.
5. Report of incompleting investigations.
6. Notice of transfers.
7. Memorandum of transferred record.
8. Attendance office record of nonattendance cases assigned to attendance officer.
9. Periodic reports of attendance officer.
10. Periodic reports of entries, withdrawals, and attendance.

In addition to the forms listed above, other records, dealing with attendance service and the courts, child employment, and continuation schools will be necessary if an adequately functioning attendance service is desired.⁴

A few of the forms illustrated.—Several important forms for attendance service are briefly described here, for about these the whole system of attendance must function.

⁴ A full discussion of these and other forms will be found in the books by Emmons, Mead, Ensign, Bender, Oppenheimer and Mudd, and others.

Enumeration sheet.—With properly trained rather than the ordinary makeshift enumerators, accurate information will be obtained from the enumeration sheet, Form 27. The data thus collected form the source material for the house cards, permanent census cards, follow-up cards, and special inquiry cards. Visible record devices may be used for many of these records. It may be found desirable to add

FORM 27

Lancaster Sch
Per year 1919

Enumeration Sheet for Recording School Census Data

Date: Aug 5, 1919
Enumerated by: James E. Walker

No.	Place of Birth		Date of Birth		Sex		Race		Religion		Parents or Guardian		School Attended		New Employment		Other Remarks		Remarks	
	Male	Female	Mo	Da	M	F	W	C	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other		
1	1		11	20/18	M							John	11	11	11	11	11	11	11	11
2		1	1	10/18	F							do	11	11	11	11	11	11	11	11
3		1	1	10/18	F							do	11	11	11	11	11	11	11	11
4		1	1	10/18	F							do	11	11	11	11	11	11	11	11
5		1	1	10/18	F							do	11	11	11	11	11	11	11	11
6		1	1	10/18	F							do	11	11	11	11	11	11	11	11
7		1	1	10/18	F							do	11	11	11	11	11	11	11	11
8		1	1	10/18	F							do	11	11	11	11	11	11	11	11
9		1	1	10/18	F							do	11	11	11	11	11	11	11	11
10		1	1	10/18	F							do	11	11	11	11	11	11	11	11
11		1	1	10/18	F							do	11	11	11	11	11	11	11	11
12		1	1	10/18	F							do	11	11	11	11	11	11	11	11
13		1	1	10/18	F							do	11	11	11	11	11	11	11	11
14		1	1	10/18	F							do	11	11	11	11	11	11	11	11
15		1	1	10/18	F							do	11	11	11	11	11	11	11	11
16		1	1	10/18	F							do	11	11	11	11	11	11	11	11
17		1	1	10/18	F							do	11	11	11	11	11	11	11	11
18		1	1	10/18	F							do	11	11	11	11	11	11	11	11
19		1	1	10/18	F							do	11	11	11	11	11	11	11	11
20		1	1	10/18	F							do	11	11	11	11	11	11	11	11
21		1	1	10/18	F							do	11	11	11	11	11	11	11	11
22		1	1	10/18	F							do	11	11	11	11	11	11	11	11
23		1	1	10/18	F							do	11	11	11	11	11	11	11	11
24		1	1	10/18	F							do	11	11	11	11	11	11	11	11
25		1	1	10/18	F							do	11	11	11	11	11	11	11	11
26		1	1	10/18	F							do	11	11	11	11	11	11	11	11
27		1	1	10/18	F							do	11	11	11	11	11	11	11	11
28		1	1	10/18	F							do	11	11	11	11	11	11	11	11
29		1	1	10/18	F							do	11	11	11	11	11	11	11	11
30		1	1	10/18	F							do	11	11	11	11	11	11	11	11
31		1	1	10/18	F							do	11	11	11	11	11	11	11	11
32		1	1	10/18	F							do	11	11	11	11	11	11	11	11
33		1	1	10/18	F							do	11	11	11	11	11	11	11	11
34		1	1	10/18	F							do	11	11	11	11	11	11	11	11
35		1	1	10/18	F							do	11	11	11	11	11	11	11	11
36		1	1	10/18	F							do	11	11	11	11	11	11	11	11
37		1	1	10/18	F							do	11	11	11	11	11	11	11	11
38		1	1	10/18	F							do	11	11	11	11	11	11	11	11
39		1	1	10/18	F							do	11	11	11	11	11	11	11	11
40		1	1	10/18	F							do	11	11	11	11	11	11	11	11
41		1	1	10/18	F							do	11	11	11	11	11	11	11	11
42		1	1	10/18	F							do	11	11	11	11	11	11	11	11
43		1	1	10/18	F							do	11	11	11	11	11	11	11	11
44		1	1	10/18	F							do	11	11	11	11	11	11	11	11
45		1	1	10/18	F							do	11	11	11	11	11	11	11	11
46		1	1	10/18	F							do	11	11	11	11	11	11	11	11
47		1	1	10/18	F							do	11	11	11	11	11	11	11	11
48		1	1	10/18	F							do	11	11	11	11	11	11	11	11
49		1	1	10/18	F							do	11	11	11	11	11	11	11	11
50		1	1	10/18	F							do	11	11	11	11	11	11	11	11

17 Lancaster
121 Lancaster
Printed on two sides.

another column to this enumeration sheet for the name or number of the school attended or for information regarding the home conditions.

Permanent census card.—This card provides for the separate filing of the information entered upon the enumeration sheet. It should provide for future changes of address, school attended, and a record of employment. It should be a permanent, continuing registration of

the individual. Upon the thoroughness and promptness of the upkeep of these cards depends the value of the census as a factor in safeguarding the enrollment in school of every child of compulsory school age. (Form 28.)

Daily report of attendance officer.—Upon the attendance office, to a great extent, depends the attendance information required by the school administration authorities. The amount and character of the

FORM 28

Permanent School Census Card

Name of child: *John E. McCormick*

Name of parent: *John E. McCormick*

Name of school: *St. Joseph's*

Year	No. in class	No. in school	School Attendance		Attendance		Withdrawals		Total
			Present	Absent	Present	Absent	Present	Absent	
1917	6	6	1	5	1	5	1	5	6
1918	7	7	2	5	2	5	2	5	7
1919	8	8	3	5	3	5	3	5	8
1920	9	9	4	5	4	5	4	5	9
1921	10	10	5	5	5	5	5	5	10
1922	11	11	6	5	6	5	6	5	11
1923	12	12	7	5	7	5	7	5	12
1924	13	13	8	5	8	5	8	5	13
1925	14	14	9	5	9	5	9	5	14
1926	15	15	10	5	10	5	10	5	15
1927	16	16	11	5	11	5	11	5	16
1928	17	17	12	5	12	5	12	5	17
1929	18	18	13	5	13	5	13	5	18
1930	19	19	14	5	14	5	14	5	19
1931	20	20	15	5	15	5	15	5	20

Record of Employment on Leaving School

Name of child: *John E. McCormick*

Date of birth: *Nov. 1, 1917*

Date of leaving school: *Oct. 17, 1928*

Occupation: *Student*

Address: *175 Center St. Boston, Mass.*

Signature: *John E. McCormick*

Date: *Nov. 1, 1928*

(Reverse of Permanent Census Card)

work accomplished by the attendance officer is the test of his efficiency. * * * The daily report of the attendance officer furnishes the basis of the principal's report and the superintendent's outlook upon his attendance problem.

Monthly attendance report of principal to superintendent.—The superintendent of schools should have a record of school attendance service not only in terms of that offered by the attendance department, but that offered by the schools. For this purpose the monthly attendance report of the principal to the superintendent should show

FORM 29

MONTHLY ATTENDANCE REPORT OF PRINCIPAL		CITY OF _____		
SCHOOL _____		MONTH ENDING _____		
DISTRIBUTION OF ABSENCE				
DAYS	A-DROPPED FROM ROLL	TOTAL B-LAWFUL	TOTAL C-UNLAWFUL	TOTAL D-SPECIAL ACTION
ABS	01 02 03 04 05 06 07	01 02 03 04 05 06 07	01 02 03 04	01 02 03 04 05 06 07
1-2				
3-4				
5-6				
7-8				
21-22				
TOTAL				
INVESTIGATED BY SCHOOL				
INVESTIGATED BY AT OF				
TOTAL				

Interpretation of Code

1. Number of cases pending at beginning of month.....
2. Number of new cases reported to attendance department.....
3. Total cases of investigation.....
4. Number of cases pending at close of month.....
 - A. Drop name
 - A 1. Transferred.
 - A 2. Incapacitated.
 - A 3. Not found.
 - A 4. Legally employed.
 - A 5. Left city.
 - A 6. Dead.
 - A 7. Other reasons.
 - A 8. Under compulsory process.
 - B. Lawful
 - B 1. Illness of child.
 - B 2. Parent.
 - B 3. Death in family.
 - B 4. Poverty.
 - B 5. Quarantine.
 - B 6. Court.
 - B 7. Other reasons.
5. On suspense register at beginning of month.....
6. Placed on suspense register during month.....
7. Removed from suspense register during month.....
8. On suspense register at end of month.....
 - C. Unlawful
 - C 1. Truancy.
 - C 2. Parents
 - C 3. Illegally employed
 - C 4. Other unlawful reasons.
 - D. Special action
 - D 1. Notice to parent.
 - D 2. Interviews.
 - D 3. Examination.
 - D 4. Mental examination.
 - D 5. Social agency.
 - D 6. Court.

the distribution of all absences and the disposition of the cases as given on Form 29.

The report should also show the number of cases under each item which have been investigated by the school and by the attendance department. By such a report the superintendent will be able to determine to what extent the school is assuming a responsibility for regular attendance through the school nurse, teacher, or otherwise; also the length of time required to close the case and its underlying cause.

Accuracy in child accounting.—McAllister and Otis apply a principle of financial accounting to child accounting which is worth studying, namely, balancing the child account.⁵ The total discharges in each account must equal the total entries in the account. This is true for any one pupil, teacher grade, room, or school for the whole school year. This gives a much-needed check on the accuracy of child accounting.

The responsibility of the State.—Since education is a function of the State, the prime responsibility for an adequate and accurate school census lies with the State legislature and State department of education. This includes prescribing minimum regulations concerning attendance records and reports within the State.

⁵ See *Child Accounting Practice*, by McAllister and Otis.

Superintendent and Board Reports to County or State

Administrative Units

The problem of reports of superintendents and boards to county or State education departments involves, first, a brief consideration of administrative units. These units are in process of evolution. At the present time we have four prominent administrative units—(a) the district; (b) the town, township, or city; (c) the county; and (d) the State. The first two of these may be referred to definitely as local units and consequently these become the reporting units. While the county, as an administrative unit, is constantly changing in character it can hardly be doubted that the tendency is toward its ultimate development as a local unit.

In so far as administrative units are local units they will not be reported to except by their own educational staffs. Hence, as the county becomes more truly a *local* administrative unit, the county school authorities will organize their own immediate records and reports, as means of administration, just as the town, township, or city does to-day. So far as the county is concerned the problem will decreasingly be that of organizing a report system for its subsidiary units, but rather of organizing the records and the reporting of the county staff as a local staff.

Wherein, however, the county is not a local administrative unit the problem of a reporting system will approximate that which is the State's. The county will be an intermediary. It will be reported to by subsidiary units and in turn it will report to the State. This is the situation in which the county largely finds itself to-day. And in this situation the character of the county system of reports will depend much upon the system evolved for the State. There is, however, this difference. The county organization is closer to its people, it has a more detailed responsibility, and, consequently, its reporting system should be more complete and more finely organized.

In view of the trends in administrative units and the subsidiary position of the county, it will be the chief concern of this section of the report to consider the purpose and procedure to be pursued in organizing a system of reports to the State department.

State Functions in Education

The functions of the State in education may be delimited by analysis until they are condensed into two comprehensive assignments. The first has to do with administration; and this may be subdivided into (a) the direct administration of certain phases of the educational program, such, for example, as higher education,

and (b) the administration of certain controls established or authorized by the legislature and assigned commonly to the State department.

The second function is that of educational leadership. Leadership involves activities of diverse types, but these may be reasonably subdivided into (a) supervisory service, (b) research, and (c) publicity.

A Dynamic Role for Reports

With this analysis in mind it may be seen that reports from the local units to the State department become of tremendous importance. Whatever may be the extent of the State departments' charge for direct educational administration or the administration of controls, it must be admitted that a system of reports presenting cogent data will be essential as a basis for action. Furthermore, the all important function of leadership, whether it be concerned with supervisory service, research, or publicity, will be strong or weak in proportion to the extent to which this leadership is based on adequate data from the local units for whom this service is purposed. Leadership service must know where local units are, educationally, before it can proceed to improvement.

The past quarter century has witnessed leadership increasingly rise above "best-guess" methods and increasingly place reliance upon its scientific substitute—research. Publicity, involving informational service, tends to become substantial, pointed, and meaningful as it is based on research. Supervisory service becomes scientific by increased reliance on research findings. But research, especially administrative research, is dependent upon, among other things, data that are complete, that are timely, that are pertinent, and, particularly, that are reliable.

The case for an adequate reporting system in the several States rests basically upon the need of data of the quality just indicated. The problem of supplying these data is the problem of reports to State education departments. A reporting system so organized as to assure these data will go far toward enabling a State department to improve educational publicity, research, and supervisory service within that State. States developing adequate reporting systems will find their own leadership service improved. They will also find themselves in a position to make cooperative research arrangements with graduate colleges of education and other research agencies, with the result that valuable researches enhancing State leadership will accrue to the State department's resources.

Essential Elements to be Considered in the Development and Operation of a System of Reports to State Departments of Education

1. Basic to a system of reports are data in the form of records made both adequate and accurate at their source. The source being the

local administrative unit, it becomes essential that the development of a system of reports be begun through the establishment of a local record system. In developing this record system the report featured deemed essential will be the key. The development of a uniform record system and a State report must go hand in hand.

2. The reporting system, consisting of various reports from local superintendents and boards, either to the county office, as an intermediary, or directly to the State office, should consistently develop out of and be in harmony with the previously determined record system.

3. In the inauguration and operation of a thoroughgoing system of records and reports to a central department, an interpretive and educational service maintained by the State department will be of value to the local unit and to the department, both in assuring intelligent recording and reporting and in creating a sympathetic local response to the cause for which the system is established.

4. In assuring the accuracy essential both to the successful operation of the system of records and reports and to their utilization in research, publicity, and supervisory service, it becomes essential to provide for an occasional inspection and audit.

5. A plan for the development of improved systems of records and reports needs to be considered. Where State departments of education possess the resources, leadership in the project may well be located there. In other cases the leadership may well emanate from colleges of education in State or other universities where the necessary resources are to be found. Where a division of research exists in the State department, the director of this division may well organize and direct the project. Through such leadership a State cooperating committee should be constituted by the appointment of qualified persons representing local school systems. This cooperative committee will prove of great value in a liaison capacity, in counseling procedure, in reviewing and exercising approval of proposals as the study progresses, and, finally, in providing the means through which the ultimately developed system may find its successful induction into service.

The foregoing constitute the basically important elements in the development and operation of a system of reports to a State school office. In review, they comprise (1) a system of records, (2) reports developed from these records, (3) interpretive and educational service in the keeping of records and the making of reports, (4) audit and inspectional service to insure accuracy, and (5) a plan to insure leadership and cooperative enterprise in the development of the system.

Every State in the Union requires that school boards submit an annual financial report.¹ Most State statutes authorize the State

¹ N. L. Engelhardt and Fred Engelhardt, "The Financial Statements and Reports of a Local School Administration," *Teachers College Record*, Vol. XXVIII, No. 6, p. 622. (Citing Smith J. E. "Financial Responsibilities of School Officials," University of Minnesota Library.)

school offices to require the essential educational returns from local school officials. Many of the States have fairly complete systems in operation for securing annual statistical returns. In a few States special investigations have been made with a view to establishing improved systems of records, particularly in the line of finance accounting. It is apparent, however, that what has been done in the different States leaves much to be accomplished before in each State the elements referred to above will be satisfied.

A Problem for Each State

The time is ripe for each State to undertake, through a designated leadership and a cooperative enterprise, the project of developing a thoroughly adequate system of records and reports. It is maintained that the results of such a project, in the form of adequate, accurate, and comparable data, are essential to such leadership as may rightfully be expected of State departments through supervisory service, research, and publicity. Furthermore, it is felt that such a project may, for a combination of results, best be undertaken at this time by each State as a unit. The various sections of this bulletin of the committee on uniform records and reports will be found helpful and unifying in the undertaking. Many original contributions should evolve from the proposed undertakings. Enlarged realizations will unfold and develop. In time a greater uniformity among States will accrue.

The program here outlined has many ramifications. It may be thought to involve the whole problem of records and reports, and therefore to preempt this field. And indeed it does in the sense that it is futile to develop a series of reports to the central State office without considering basic records. True, not all records locally needed will be utilized to constitute essential data for reports to the State. In deciding, however, what are the items of usefulness in a report to the State, the whole field must be surveyed. Furthermore, to assure the success of a reporting plan, certain uniform records must be required and safeguarded at the source of educational statistics. It is precisely because of the broad nature of the problem that it is beyond the scope of this report or the possibility of a single individual. Each State needs to make an attack upon the problem, which in turn will be consummated most surely, it seems, by making it a cooperative enterprise.

In the hope that some help in the form of guides in the process may be offered, the points of suggestion found below are presented.

Points of Suggestion in the Project of Developing a System of Reports to the State

1. In view of the fact that the development of a system of records should precede the development of a system of reports, it is suggested

that the following points be adhered to in developing a State system of educational records:

- (a) Application of the principle of utility in determining upon the records to be kept. The main rôle of records and reports is a dynamic one.
- (b) Application of the principle of timeliness, involving determination as to what records shall be yearly, continuing, and permanent, and what records shall be otherwise.
- (c) Distinction between records in which there should be State-wide uniformity and those which may be peculiar to a local school system.
- (d) Distinction between records to be kept by different local units, such as the town or township, the city, and the county.
- (e) Differentiation in required records between classes of local units, such as rural and urban.
- (f) Consideration of the qualifications of local officials upon whom the keeping of records will be dependent.
- (g) Consideration of the form; publication, sale, filing, and ease of reference to the records.

2. In developing the subsequent reporting system the following points are suggested as essential for consideration:

- (a) Adherence, so far as possible, to points developed under 1 above, which are in the main applicable here.
- (b) Conformity, so far as possible, in arrangement and content to items included in the record system.
- (c) Limitation of reports to items that prove their importance through use in supervisory service, research, and publicity.
- (d) Provision for such special reports as may be required from time to time for the prosecution of research and for official or public enlightenment.
- (e) Avoidance of duplication in returns.
- (f) Determination of due dates as nearly as possible in harmony with the purpose to be served by the information given in the reports.
- (g) Assurance of an official status, through making reports public documents and requiring affidavits of authenticity.
- (h) Assurance, so far as possible, of an ease of checking and recording data included in reports.
- (i) So far as is consistent with utility, continuity of reported data should be assured.
- (j) Consideration of the separation of report forms to the end that the reports may be utilized administratively or otherwise after their utilization for statistical purposes.

3. Wherever possible the officials in the State education department who are to carry on the interpretive and educational work, as well as the audit and inspection referred to herein, should sit with the cooperative committees during the development of the system of records and reports.

4. Where statutes do not so provide, legislative action should be instituted and supported to the end that the State education department may be authorized to establish a system of records and reports and to furnish the guidance and checks essential to its operation.

State Reports to the Public

Education has been definitely recognized as a function of the State, by which term is meant the people acting collectively through their chosen representatives; and not fundamentally a responsibility of the local community. Such legal obligations as are not met locally are essentially delegated duties. These obligations are obviously supplemented and made effective by the interest of the community in the education of its youth and by its concern for the common good.

In order that the schools of the State may be administered effectively, certain responsibilities have been delegated to the State school officers, both by constitutional provision and by statute law. Furthermore, since the schools of the State exist for and through the efforts of the people, they have a right to expect and to demand from both the local and State officers a periodic accounting.

This portion of the committee's report is concerned with the annual or biennial report of the State school officials to the public, and such a report is primarily a report of accountability. There are at least three respects in which the State officials are accountable to the people. These are:

1. For a record of past accomplishments.
2. For an estimate of present conditions.
3. For the statement of a constructive program for the future.

That the State report may adequately serve its purpose the committee recommends that it be divided into two parts and that the first part consist largely of a narrative discussion of the educational achievements of the period of reporting, the present condition of educational activities, preferably grouped about large and significant topics, and a suggested program for the future development. Its purpose is that of informing and interesting the people and the legislature in order that they may consider intelligently the policies presented by the State school officials. Because the legislature in general constitutes a cross section of the public, it will be sufficient to consider the latter as the audience for which the report is prepared.

In determining the character and content of part one of the report certain limitations should be kept in mind. The public is not familiar with the professional language of education, nor is it obligated to read the report. Consequently such a report should be in nontechnical language. It should be written clearly and in a style which will interest the average citizen. As an aid to clarity and ease of reading, much use should be made of comparative tables, charts, and graphs.

These should contain and interpret comparable data for periods of years. The meaning of all tables, charts, and graphs should be explained as simply as possible in order that the lay reader may be able to see their significance and to discover trends in educational practice. In making recommendations for educational betterment, a sharp distinction should be made between those matters which may be helped by legislative action and those which may be affected through professional knowledge and skill, coupled with popular understanding.

The second part of the State report to the public has an entirely different set of aims. It should present the educational statistical data of the several administrative units of the State in detailed form. Such a report should serve as a source of original and comparable data for the use of local school officials in studying their own problems. Uniformity among the States in all matters of statistical reporting will for some time to come be impossible as, to cite but a single instance, the methods of distributing State funds varies widely, and frequently statute law determines the forms of reporting. Aside from this limitation, the committee is convinced, from a study of many forms for recording and reporting, that a desirable uniformity may be still further realized if its recommendations are accepted.

Just here a word of caution may be opportune. In the formulation of both the narrative and statistical portions of the State report there is serious need of safeguarding the accuracy of the original data. At present there is too great a degree of inaccuracy and confusion in the use of the statistical data. Two factors that contribute to this condition are inaccuracy in the original reports from the various local units, and variation in the interpretation of the terms used. To remedy to some degree this condition is one of the purposes of other sections of this report.

The committee repeats a previous recommendation to the effect that the forms used by State departments of education in gathering statistics within the State should conform so far as possible to those employed by the Federal Bureau of Education, supplementing the points covered therein with those required for local use.² Such a procedure would obviate the necessity of a second reporting by local officers to the Bureau of Education, and hasten the time when all statistics relating to the units of the State would be gathered through the various State departments and forwarded to the Bureau of Education.

With regard to the statistical content of State reports the committee commends to State officers that each State report shall contain

² Report of the Committee on Uniform Records and Reports, U. S. Bu. of Edu., Bul. 1912, No. 3, p. 5.

the significant statistics of the State for which it is made and that these statistics include those relating to pupil as well as to financial accounting. In amplification of this recommendation the committee mentions the following as a suggestive but by no means complete outline:

1. Detailed statistics of all public schools under local management—(a) elementary, (b) secondary (junior high school and senior high school), (c) normal (teacher training), (d) collegiate, (e) vocational, (f) practical arts, (g) for special pupils, (h) extensional, together with comparative summaries of the foregoing.
2. Public schools under direct State management—(a) elementary, (b) secondary (junior high school and senior high school), (c) normal (teacher training), (d) collegiate, (e) technical or vocational, (f) professional, (g) schools for educationally exceptional children, (h) extensional, (i) special, together with comparative summaries of the foregoing.
3. Schools under private management—(a) elementary, (b) secondary, (c) collegiate, (d) vocational, (e) professional, (f) schools for educationally exceptional children, (g) special.
4. Statistics relating to the personnel and expense of maintaining the administrative staff of the State department of education and relating to such activities of the department as are not included in the foregoing paragraphs.

In addition to the periodic report to the legislature and to the public the committee strongly urges its previous recommendation² that the State office issue from time to time bulletins or special reports dealing with studies and research. The following subjects are offered as a suggestion: School consolidation, transportation of pupils to elementary and to secondary schools, rural progress, free textbooks, local school reports, migration of pupils, salary trends, suggestions to boards of education relating to the organization and conduct of their work, financial studies of subject costs, pupil mortality, non-promotions, etc. Many State departments have found a periodical bulletin of current educational happenings helpful in promoting public understanding of educational movements within and without the State.³ These have been supplemented by frequent circular letters addressed to the professional interests of different groups of teachers and school officials. The committee believes that communications such as these are useful in creating an intelligent appreciation of public school activities.

² *Ibid.*, p. 10.

³ Some 16 State departments publish such bulletins, among which are: Connecticut Schools, Conn. State Bd. of Educ., Hartford, Conn.; Hawaii Educational Review, Dept. of Pub. Instr. of Hawaii, Honolulu, Hawaii; Educational Press Bulletin, Dept. of Pub. Instr., Springfield, Ill.; Maryland School Bulletin, State Dept. of Educ., Baltimore, Md.; Education Bulletin, State of New Jersey Dept. of Pub. Instr., Trenton, N. J.; and The University of the State of New York Bulletin to the Schools, State Dept. of Educ., Albany, N. Y.

A brief summary of recommendations relating to State reports is as follows:

1. That the State report consist of two parts.
2. That the first or narrative part of the report relate to educational conditions throughout the State, with recommendations for a constructive program of advance.
3. That there be a clear statement of the terms used and meticulous care in the collection and in the accuracy of the data used.
4. That State educational statistics conform as completely as possible to those collected by the Federal Bureau of Education.
5. That the statistical data of the periodic report cover all essential activities of the local and State educational systems.
6. That statistical tables, charts, and graphs be accompanied by adequate explanations and interpretation.
7. That special bulletins covering studies and research be issued at opportune times.
8. That there be regular and more frequent bulletins than the legal report issued to the public and to the professional staffs of the schools.
9. That a clear distinction be made in departmental recommendations between those matters to be effected by legislation and board action and those which depend upon a larger degree of professional insight and skill.

State Reports to the Federal Government

The increasing social importance of a system of public education in a democracy makes it imperative that widespread, uniform, and accurate statistical information be available from the several States. The rising cost of education; the rapid increase in pupil enrollment; the growing demand for professional improvement of teachers; the tremendous outlay for new school plants; and the increasing tendency to reorganize the units of the system to incorporate the junior high school are a few of the factors that call for information on a uniform basis from the several States of the Union.

There are many items commonly secured by State departments of education for use in making their reports to the legislature and to local school officials within the several States which are of peculiar value only in the State or States where they are sought; others are of general value and should be made available for all States. The following items appear to be of such general importance as to warrant their inclusion in the form used by the United States Bureau of Education in collecting statistics from State departments of education. State reports to the Federal Government, should annually provide uniform and accurate statistics on the items suggested below.

General statistics.

- A. Number and distribution by position of administrative officers.
- B. Number and distribution by position of supervisory officers.
- C. Number and distribution by position, and sex, of full-time public day-school teachers.
- D. Pupils enrolled, distributed by sex and among the commonly recognized units of the school system.¹
- E. Aggregate attendance distributed among the commonly recognized units of the school system.
- F. Average daily attendance distributed among the commonly recognized units of the school system.
- G. Average number of days the schools were actually in session—distributed among the commonly recognized units of the school system.
- H. Distribution of minors, 7 to 15 years of age, inclusive:²
 1. In public day schools.
 2. In continuation schools.
 3. In vocational or trade schools.
 4. In private schools.
 5. Not enrolled in any school.

¹ In collecting data under items C to G, inclusive, of this outline, the junior high school should be recognized as a distinct school unit wherever it exists in separately organized form, and the data for this unit should be presented separately from those concerning the elementary and senior high school.

² The distribution of minors of compulsory school age, showing the types of schools they are attending and those over compulsory school age showing illiterates would be valuable data if they could be obtained. Because of the variation in the number of years included in the compulsory school age group in different States, these data are not available at present. It is therefore recommended that for reporting purposes data be gathered for these groups as suggested in items H and I. It will then be possible for the Federal bureau to assemble these figures for all States on a uniform basis.

- I. Number of illiterate minors 16 and 20 years of age, inclusive.
- J. Evening school enrollment.
 - 1. Elementary—teachers and pupils.
 - 2. Secondary—teachers and pupils.
- K. Enrollment in public day schools, distributed as to grade and sex. This table should include special and postgraduate pupils. Provision should be made in the blank to enable systems with junior high schools to make a separate report for these schools.
- L. Information concerning private schools to include (a) teachers—distributed by sex and school units; (b) pupils—distributed by sex and school units; and (c) cost by school units.

Financial statistics.

- A. Expenditures for public schools—day and evening—distributed as provided for on page 60 in Form 30, items 9 to 17, inclusive, which are grouped under the heading Payments.
- B. Receipts, distributed as provided for on page 62, in Form 30, items 23 to 32, inclusive, which are grouped under the heading Receipts.
- C. Payment of debts, as provided for on page 62, in Form 30, items 18 to 19.

In addition to the foregoing information, to be secured annually, it is suggested that information be secured once every three or five years on the following items:

- A. Professional training of teachers, distributed as to school units and sex, and showing (a) college graduates; (b) normal school graduates; (c) secondary school graduates with professional training of one year; (d) secondary school graduates only; (e) not graduates of secondary school.
- B. School buildings in use January 1.
 - 1. One-room buildings.
 - 2. Two-room buildings.
 - 3. Three-room buildings.
 - 4. Four-room buildings.
 - 5. Buildings of five rooms or more.
 - 6. Total number of buildings.
- C. Estimated value of school property, distributed among the units of the system, to include:
 - 1. Sites.
 - 2. Buildings.
 - 3. Equipment.
 - 4. Total estimated value.

It is suggested that the United States Bureau of Education consider the desirability of indicating the ranks of the States on certain items significant of educational progress. The publication of rankings for local systems within States has contributed to educational progress. A similar influence should result on a nation-wide scale if a plan were gradually developed for ranking the States on certain items for which reliable and comparable data are available.

Report Forms of the United States Bureau of Education

The statistical reports of the United States Bureau of Education are based almost entirely on information supplied by State and local units of school control. The exactness and completeness of the data furnished by these units determine the character of the Federal reports. The promptness with which the bureau can issue reports and their accuracy and completeness are dependent upon the cooperation of State and local school officials. This report reproduces two of the more important forms used by the Bureau of Education. The committee urges that State and local school systems collect their school records in such form as to facilitate reporting to the Federal bureau.

The forms of the United States Bureau of Education are in the process of revision. It will be noted that the forms used in collecting data from the State differ in some respects from those used in collecting from city school systems. It is anticipated by the bureau that these two forms will later be brought into complete agreement in so far as this is advisable.¹

It is recommended that State departments of education collect data on (1) the number of teaching positions, and (2) the number of teachers actually employed, distributed according to grades or subjects taught in the various types of schools, so that the United States Bureau of Education can collect these data on a national scale. This information is necessary to show the relation of supply and demand and the labor turnover of teachers for different fields and to prevent a large number of teachers being prepared for positions which do not exist. Normal schools are in need of this information to guide them in their teacher-training programs.

Form for Report of State Departments of Education

Form 30, reproduced on page 59 and following, is used by the United States Bureau of Education in collecting data from State departments of education. This form has been revised to accord with the suggestions of the committee given in the section beginning on page 51.

¹ For the explanation of items of statistics used in these forms see the Bureau of Education Statistical Circular No. 10, "Items of Statistics for Public School Systems with Special Reference to Reports to the United States Bureau of Education." This circular is also in the report of the committees on uniform records and reports of the Department of Superintendence.

Under item 9, Form 30, payments for general control have been divided according to the various local units of control. The total should give the complete amount for this item from whatever source the money may be derived. To promote accuracy the form provides for a recapitulation which will balance current income, item 32, with current expenses, item 22. The State blank has also been revised so that it will make available on a national scale the facts relative to the newer types of school organization on the secondary level.

There has been added to the State blank a section to be used in collecting rural school statistics. In accordance with the practice of the United States Bureau of the Census, "rural" refers to places less than 2,500 in population.

DEPARTMENT OF THE INTERIOR
Bureau of Education
Washington

FORM 30

State School Systems

Statistics of
For the year ending (State or Territory)

Read carefully "Statistical Circular No. 10" for explanation of items before filling the blank
A.—GENERAL STATISTICS

	State	County	City	District	Township	Total	
<p>1. General control personnel, full-time administrative officers and employees, give number of those engaged in:</p> <p>(a) Educational administration, superintendents and their offices.</p> <p>(b) Business administration, school boards, and business offices.</p> <p>(c) Other administrative officers and employees.</p> <p>(d) Total.</p>							
<p>2. Instruction personnel:</p> <p>(a) Supervisors of instruction of special subjects and grades.</p> <p>(b) Principals.</p> <p>(c) Teachers:</p> <p>(1) Number of teaching positions (count each position but once):</p> <p>Men _____ Women _____</p> <p>(2) Number of different individuals employed as teachers:</p> <p>Men _____ Women _____</p> <p>Boys _____ Girls _____</p> <p>3. Pupils enrolled (net registration, excluding duplicates):</p> <p>4. Aggregate attendance in days _____</p> <p>5. Average daily attendance _____</p> <p>6. Average number of days schools were actually in session (excluding holidays) _____</p> <p>7. Number of schools (count a high school, an elementary school, and a kindergarten housed in the same building as three schools) _____</p> <p>8. Value of all public property used for school purposes:</p> <p>(a) Sites and buildings _____</p> <p>(b) Equipment (furniture, apparatus, libraries, etc.) _____</p>	Day schools						
	Elementary schools	Separately organized junior high schools	Junior-senior schools under one organization	Separately organized senior high schools	Regular high schools of four years or less	Vocational schools (of secondary grade)	Other local schools for deaf blind, feeble-minded, delinquent, etc.



FORM 30—Continued
B.—PAYMENTS

(All moneys paid for school purposes should be reported under B.—Payments, whether they come from funds reserved for school purposes or from general State, county, city, or other local funds)

	State	County	City	District	Township	Total			
<p>9. General control, salaries, and expenses of administrative officers and employees:</p> <p>(a) Educational administration, superintendents and their offices.</p> <p>(b) Business administration, school boards, and business offices.</p> <p>(c) Other administrative officers and employees.</p> <p>(d) Total.....</p>									
<p>10. Instruction (day schools):</p> <p>(a) Salaries and expenses of supervisors of instruction (include institutes)</p> <p>(b) Salaries and expenses of principals</p> <p>(c) Salaries of teachers: { Men { Women</p> <p>(d) Textbooks (not library books)</p> <p>(e) Supplies: School library and other expenses of instruction</p>	Kindergarten	Elementary schools	Separately organized junior high schools	Junior-senior schools under one organization	Separately organized senior high schools	Regular high schools of four years or less	Vocational schools (of secondary grade)	Other local schools for deaf, blind, feeble-minded, delinquent, etc.	Total
<p>11. Instruction in evening schools.</p> <p>12. Instruction in summer schools</p> <p>Operation of school plant:</p> <p>(a) Wages of janitors, engineers, etc.</p> <p>(b) Fuel, water, light, power, repairs, supplies, and other expenses</p> <p>14. Maintenance of school plant (replacement of equipment, and other upkeep charges)</p>									

14. Auxiliary agencies and coordinate activities:										
(a) Public libraries under board of education.....									X	X
(b) Promotion of health.....									X	X
(c) Transportation of pupils.....									X	X
(d) Enforcement of compulsory attendance.....									X	X
(e) Other auxiliary agencies.....									X	X
16. Fixed charges (pensions, rent, insurance, contributions, contingencies, etc.).....									X	X
Total (10 to 16, inclusive).....									X	X
17. Total current expenses (9 to 16, inclusive).....										
17 Capital outlays:										
(a) New grounds and buildings; alteration of old buildings (not repairs).....									X	X
(b) New equipment (not replacements).....									X	X
Total capital outlay.....									X	X
Total of payments for all purposes, excluding debt service.....										

COMMITTEES ON UNIFORM RECORDS AND REPORTS

FORM 30—Continued

B.—PAYMENTS—Continued

18. Debt service:	
(a) Redemption of bonds and short-term loans by—	
(1) Payments from current funds to retire bonds	\$.....
(2) Payments from sinking funds to retire bonds	.....
(3) Issue of new bonds to retire old bonds which have matured	.....
(b) Transfers to school sinking fund	.....
(c) Interest paid on indebtedness	(1) Payments from current funds.....
	(2) Payments from sinking funds.....
(d) Refunds (tax, tuition from patrons only, etc.)	.....
19. Total payment of debt and interest, excluding items 18 (a), (2), (3), and (c) (2)	.....
20. Recapitulation of expenditures from current funds:	
General control, item 9	.....
Instructions, items 10, 11, and 12	.....
Operation, item 13	.....
Maintenance, item 14	.....
Auxiliary agencies, item 15	.....
Fixed charges, item 16	.....
Total current expenses, items 9 to 16, inclusive	.....
Capital outlays, item 17	.....
Debt service, item 19	.....
Total, items 9 to 17, inclusive, and 19	.....
21. Balance carried to next year	.....
22. Whole amount available for use during year, same as item 32	.....

C.—RECEIPTS

All moneys received for school purposes should be reported under C.—Receipts, whether they come from funds reserved for school purposes, or from general State, county, city, or other local funds

Sources	State moneys	Local moneys not paid into the State treasury for general distribution		Total
		County	Township, district, and municipal	
23. Income from permanent funds	\$.....	\$.....	\$.....	\$.....
24. Income from leases of school lands	.....	.....	.....	.....
25. Appropriations from general funds	.....	.....	.....	.....
26. From taxation (property, business, poll taxes, etc.), for all school purposes, including debt obligations	.....	.....	.....	.....
27. Federal reimbursement for vocational education in public high schools (paid through the State)	X X X X X	X X X X X	X X X X X	.....
28. Subsidies from educational foundations	X X X X X	X X X X X	X X X X X	.....
29. All other revenue receipts (fines and penalties, gifts, bequests, contributions, rents, interest, tuition fees from patrons only, etc.)	.....	.....	.....	.....
Total revenue receipts (23 to 29, inclusive)	.....	.....	.....	.....
30. Nonrevenue receipts:				
(a) From loans and bond sales	.....	.....	.....	.....
(b) From sales of property and proceeds of insurance adjustments	.....	.....	.....	.....
(c) Other nonrevenue receipts	.....	.....	.....	.....
31. Balance on hand from previous school year (do not include in preceding totals)	.....	.....	.....	.....
32. Whole amount available for use during the year	.....	.....	.....	.....

33. Transfers from one district to another for tuition, transportation, and because of changes in district lines, etc., \$..... (Do not include this item under "Receipts" or "Payments.")

1 Do not include money borrowed and paid back during the same fiscal year.

FORM 30—Continued

D.—MISCELLANEOUS STATISTICS

34. School census ages years to years, inclusive. Date of latest census
 number of children enumerated, boys; girls
35. Total number of schoolhouses used; number used exclusively for high-school purposes
 number of 1-room school houses used; number of consolidated schools; number of consolidated schools established this year
36. Number of pupils enrolled in day schools that were actually in session: Fewer than 81 days
 81 to 100 days; 101 to 120 days; 121 to 140 days
 141 to 160 days; 161 to 180 days; 181 to 200 days
 over 200 days
37. Public summer schools: Number of teachers—Men, women; number of pupils enrolled, male, female
38. Public evening schools:
 1. Elementary—Number of teachers—Men, women; number of pupils enrolled, male, female
2. Secondary—Number of teachers—Men, women; number of pupils enrolled, male, female

39. ENROLLMENT OF PUPILS BY GRADES (DAY SCHOOLS). (EXCLUDE DUPLICATES)

Include pupils in elementary grades of junior high schools under elementary

Elementary schools	Boys		Girls		Junior high schools	Boys		Girls		Regular and senior high schools	Boys		Girls	
Kindergarten					Elementary					First secondary year				
First grade					Elementary					Second secondary year				
Second grade					Elementary					Third secondary year				
Third grade					Secondary					Fourth (senior) year				
Fourth grade					Secondary									
Fifth grade					Secondary									
Sixth grade										Special and ungraded				
Seventh grade														
Eighth grade														

40. Principal of permanent school funds (invested money, not including university and agricultural college funds), \$ This total includes the State permanent funds, amounting to \$; county funds, \$; township and district funds, \$; municipal funds, \$; endowment funds of individual public schools, \$
41. Unsold school lands (not including university and agricultural college lands): Number of acres Estimated value, \$
42. School bonds outstanding (State, county, township, district, city, etc.), \$ Other forms of debt, \$
43. Total amount in sinking funds (State, county, township, district, city, etc.), \$

44. PRIVATE AND PAROCHIAL SCHOOLS

Grade of schools	Number of schools	Teachers		Pupils		Total expenditures
		Men	Women	Boys	Girls	
Kindergarten						
Elementary						
Secondary						

(Name and title of reporting officer)

FORM 30—Continued

UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION

WASHINGTON

Statistics of.....
(State or Territory)

For the year ending.....

SUPPLEMENTARY REPORT FOR RURAL SCHOOLS

(Read carefully Statistical Circular No. 10 for explanation of items before filling the blank)

Data for rural schools should be included in the general statistics of State school systems upon the blank to which this is a supplement, and should be reported separately upon this blank. "Rural schools" in the meaning of this inquiry are schools in the open country or in villages of not more than 2,500 inhabitants. If it is not practicable to make the report of rural schools upon this basis, make it upon the basis upon which rural-school statistics are compiled in your State. In many States schools under the direction of county superintendents or county school commissioners and reported by them would comply with the definition of "rural." All consolidated schools should be regarded as rural. Describe clearly the basis of the statistics reported.

E.—GENERAL STATISTICS (PUBLIC SCHOOLS)

PUBLIC DAY SCHOOLS	State department	County superintendents' offices	Township and district superintendents	Total
45. General control: Administrative officers and employees devoting half or more of their time to rural school activities.....				
46. Instructional personnel: A. Supervisory staff—1				
(a) Supervision of general instruction (several subject or grades).....				
(b) Supervisors of special subjects, music, art, etc.....				

	Rural elementary schools			Rural secondary schools					Total
	One-teacher schools	Consolidated schools	Two or more teacher rural schools	Junior high schools	Junior-senior high schools	Senior high schools	Regular 4-year high school	Regular high school less than 4 years	
B. Principals (supervisory).....									
C. Teachers—									
(a) Number of teaching positions (count each position but once)— ¹									
1. Filled by men.....									
2. Filled by women.....									
(b) Number of different individuals employed as teachers—									
1. Men.....									
2. Women.....									
47. Pupils enrolled (net registration, excluding duplicates):									
1. Boys.....									
2. Girls.....									
48. Aggregate attendance in days.....									
49. Average daily attendance.....									
50. Average number of days schools were actually in session (excluding holidays).....									

¹ List here all supervisors devoting half or more of their time to rural school supervision.
² Consolidated schools are defined as rural schools which have been formed by the union or combination of 2 or more districts or schools formerly existing separately, either with or without transportation.
³ Report any form of junior high school in this column except those listed as junior-senior high schools.
⁴ Report as teachers all principals and supervisors who devote half or more of their time to teaching.

FORM 30—Continued

F.—PAYMENTS

(Report all moneys expended for various types of rural schools whether they come from taxes levied specifically for schools or from general funds appropriated for school purposes)

PUBLIC DAY SCHOOLS	State department	County superintendents' offices	Township and district superintendents	Total
51. General control: Salaries and expenses of administrative officers and employees devoting half or more of their time to rural school activities.....	\$.....	\$.....	\$.....	\$.....
52. Supervisors: Salaries and expenses of supervisors of instruction in rural schools.....	\$.....	\$.....	\$.....	\$.....

	Rural elementary schools			Rural secondary schools					Total
	One-teacher schools	Consolidated schools	Two or more teacher rural schools	Junior high schools	Junior-senior high schools	Senior high schools	Regular 4-year high school	Regular high school less than 4 years	
53. Instructional personnel (day schools):									
(a) Salaries and expenses of supervisory principals.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
(b) Salaries of teachers—									
1. Men.....									
2. Women.....									
(c) Supplies, textbooks, school libraries, and other expenses of instruction.....									
54. Operation of school plant: Wages of janitors, engineers, etc.; fuel, water, light, power, janitors' supplies, and other expenses.....									
55. Maintenance of school plant (repairs, replacement of equipment, and other upkeep charges).....									
56. Auxiliary agencies and coordinate activities.....									
(a) Transportation of pupils.....									
(b) Other auxiliary agencies.....									
57. Fixed charges (pensions, rent, insurance, contributions, contingencies, etc.).....									
58. Capital outlays.....									
59. Total of payments, excluding debt service.....									

60. Of the amounts included in items 53 to 59, inclusive, how much was distributed by the State from State funds to stimulate or promote rural education: (1) As building aids, \$.....; (2) as transportation aids, \$.....; (3) as library aids, \$.....; (4) for promotion of consolidation, \$.....; (5) as aids for other purposes (specify), \$.....
61. Total number of rural schoolhouses used,; number used exclusively for high-school purposes,; number of 1-room schoolhouses used,; number of consolidated schools,; number of consolidated schools established this year,
62. Total number of vehicles used for transporting pupils,; motorized,; horse-drawn,; total number of pupils transported,; number transported to consolidated schools,

(Name and title of reporting officer)



Blank for Report of City School Systems

There are three forms for the use of school systems in large, middle-sized, and small cities, respectively. The form for cities over 30,000 population has been revised in accordance with the suggestions of the committee on uniform records and reports of the National Association of Public School Business Officials. Forms for the smaller cities are contractions of the larger form, but follow the same general accounting principles; therefore only the large form is shown here. (Form 31.)

Accounts kept as outlined in the report on financial records² can be expanded or contracted for reporting on any of the city forms.

Each of these blanks has two parts. Part I provides for the report of personnel statistics. This part of the report should be filled out under the direction of the person in charge of the personnel records of the school system. Part II provides for the collection of fiscal statistics. This part of the report should be filled out under the direction of the person in charge of the financial and business affairs of the school system. These reports should be compared previous to transmitting them to the United States Bureau of Education to insure complete statistical agreement.

²See p. 73 and following.

FORM 31

DEPARTMENT OF THE INTERIOR

BUREAU OF EDUCATION

WASHINGTON

PUBLIC SCHOOLS IN CITIES, TOWNS, BOROUGH, AND VILLAGES

PART I.—GENERAL STATISTICS FOR THE SCHOLASTIC YEAR ENDING..... 192.....

City..... State..... Superintendent.....

ADMINISTRATIVE OFFICERS (EXCLUDING CLERKS AND STENOGRAPHERS)

1. Number of superintendents of schools, including associates and assistant superintendents.....
2. Number of chiefs of compulsory attendance and school census.....; field workers.....
3. Number of medical inspectors.....; dental inspectors.....; school nurses.....
4. Number of directors of research.....; members of board of examiners.....; vocational guidance officials.....
5. Number of business and financial officials.....; officers in charge of buildings.....; officers in charge of supplies.....; members of the board of education.....
6. School census, age.....to....., inclusive, boys.....girls.....
Date of census.....

SUPERVISORS, PRINCIPALS, TEACHERS, PUPILS, ATTENDANCE, SCHOOL TERM, SCHOOLS, AND BUILDINGS

Day schools	Supervisors †	Principals †	Teaching positions filled by †		Pupils enrolled excluding duplicates †		Aggregate attendance (days) †	Average daily attendance †	Length of school year (days) †	Number of schools †	School buildings used †	Additional pupils enrolled in private and parochial schools	
			Men	Women	Boys	Girls						Boys	Girls
7. Kindergartens.....													
8. Elementary schools ††.....													
9. Special schools:													
(a) For the anemic.....													
(b) For the blind.....													
(c) For cardiac cases.....													
(d) For the crippled.....													
(e) For the deaf.....													
(f) For the mentally defective.....													
(g) For the incorrigible (truant).....													
(h) For the tubercular.....													
Total special schools.....													
10. Junior high schools ††.....													
11. High schools ††.....													
12. Vocational and trade schools: ††													
(a) Full time.....													
(b) Part time.....													
13. Continuation schools.....													
14. Normal schools (under city board of education) ††.....													
15. Colleges (under city board of education) ††.....													
16. Americanization classes.....													
Total day schools.....													

NOTE.—The schools for which data are requested in items 10 to 23, inclusive, under the above headings are the same as the schools given in items 16 to 29, inclusive, in Part II of this blank; so they are omitted here to save space.

FORM 31—Continued

PART II—FISCAL STATISTICS FOR THE YEAR ENDING..... 19.....

Read carefully the "Explanation of Items" before filling the blank

City..... State.....

(Signature and title of officer making the report)

A.—RECEIPTS AND BALANCES

Sources	Federal moneys	State moneys	Local moneys not paid into the State treasury for general distribution		Other sources	Total
			County	Township, district, and municipal		
1. Income from permanent funds	XXXXXXXXXXXXX	\$.....	\$.....	\$.....	\$.....	\$.....
2. Income from leases of school lands	XXXXXXXXXXXXX					
3. General, specific, and emergency appropriations	\$.....					
4. From taxation for maintenance purposes (property, business poll taxes, etc.), excluding debt obligations	XXXXXXXXXXXXX					
5. From taxation for debt service	XXXXXXXXXXXXX					
6. From other school districts for tuition	XXXXXXXXXXXXX					
7. All other revenue receipts (a) fines and penalties; (b) gifts, bequests, contributions; (c) rents; (d) interest; (e) tuition (fees from patrons only), etc.	XXXXXXXXXXXXX					
Total revenue receipts (1-7, incl.)						
8. Nonrevenue receipts:						
(a) From loans and bond sales	XXXXXXXXXXXXX					
(b) From sales of property and proceeds of insurance adjustments	XXXXXXXXXXXXX					
(c) Other nonrevenue receipts	XXXXXXXXXXXXX					
Total nonrevenue receipts	XXXXXXXXXXXXX					
9. Balance and inventory at beginning of year:						
(a) Cash balance on hand from previous school year						
(b) Stock on hand at beginning of year						
Whole amount available for use during year						

B.—PAYMENTS

Items	Salaries	Supplies	Other objects	Total
B.—I. ADMINISTRATION (GENERAL CONTROL)				
1. School elections	\$.....	\$.....	\$.....	\$.....
2. Board of education and secretary's office				
3. Finance offices and accounts				
4. Officers in charge of buildings				
5. Officers in charge of supplies				
6. Legal services				
7. Operation and maintenance of administration buildings				
8. Superintendents of schools and their offices				
9. Administration of vocational relations and school census				
10. Administration of coordinate activities				
11. Other expenses of general control				
12. Total				

FORM 3j—Continued

Day schools	Supervisors ⁹			Principals ¹⁰			Salaries of teachers	Educational supplies ¹¹	Free textbooks ¹²	School library books ¹³	Other expenses of instruction ¹⁴	Total
	Salaries	Clerical service	Other expenses of supervision ⁸	Salaries	Clerical service	Other expenses						
B.—II. COST OF INSTRUCTION												
13. Kindergartens.....												
14. Elementary schools ¹¹												
15. Special schools:												
(a) For the anemic.....												
(b) For the blind.....												
(c) For cardiac cases.....												
(d) For the crippled.....												
(e) For the deaf.....												
(f) For the mentally defective.....												
(g) For the incorrigible (truant).....												
(h) For the tubercular.....												
Total special schools.....												
16. Junior high schools ¹⁴												
17. High schools ¹⁵												
18. Vocational and trade schools: ¹⁶												
(a) Full time.....												
(b) Part time.....												
19. Continuation schools.....												
20. Normal schools (under city board of education) ¹⁷												
21. Colleges (under city board of education) ¹⁸												
22. Americanization classes.....												
Total day schools.....												
<i>Night schools</i>												
23. Elementary schools ¹¹												
24. Junior high schools.....												
25. High schools ¹⁵												
26. Vocational and trade schools.....												
Total night schools.....												
<i>Summer schools</i>												
27. Elementary schools.....												
28. Junior high schools.....												
29. High schools ¹⁵												
Total summer schools.....												

FORM 31—Continued

Items	Salaries	Other objects	Total
B.—III. COORDINATE ACTIVITIES ²⁰			
30. Compulsory attendance.....	\$.....	\$.....	\$.....
31. Medical inspection.....
32. Dental inspection.....
33. Nurse service.....
Total coordinate activities.....			
B.—IV. AUXILIARY AGENCIES			
34. Libraries (public) ²¹
35. Transportation of pupils ²²
36. Care of children in institutions (parental ungraded).....
37. Public lunches and lunch room deficits, excluding equipment ²³
38. Adult lectures.....
39. Community centers, including janitors' service, fuel, etc.....
40. Operation of playgrounds, including janitors' service, fuel, etc. ²⁴
41. Recreation other than playground.....
42. School gardens.....
43. School savings banks.....
44. Tuition payments to other school corporations.....
45. Other auxiliary agencies.....
Total auxiliary agencies.....			

Schools	Personal service (wages of janitors, engineers etc.) ²⁵	Engi-neers and janitors supplies ²⁶	Fuel, light, and water ²⁷	Other expense of operation	Total
B.—V. OPERATION OF SCHOOL PLANT ²⁸					
46. Kindergartens.....	\$.....	\$.....	\$.....	\$.....	\$.....
47. Elementary schools.....
48. Special schools.....
49. Junior high schools.....
50. High schools.....
51. Vocational and trade schools.....
52. Continuation schools.....
53. Normal schools (under city board of education).....
54. Colleges (under city board of education).....
55. Americanization classes.....
Total operation of school plant.....					

Items	Total
B.—VI. FIXED CHARGES	
56. Pensions.....	\$.....
57. Rent.....
58. Insurance.....
59. Taxes.....
60. Compensation law.....
61. Payments of orders of preceding year ²⁹
62. Other expenses of fixed charges.....
Total fixed charges.....	

FORM 31—Continued

Schools	Repair of buildings and upkeep of grounds	Repair and replacement of engineers' and janitors' equipment	Repair and replacement of educational equipment and furniture	Other expenses of maintenance	Total
B.—VII. MAINTENANCE OF SCHOOL PLANT					
63. Kindergartens	\$.....	\$.....	\$.....	\$.....	\$.....
64. Elementary schools
65. Special schools
66. Junior high schools
67. High schools
68. Vocational and trade schools
69. Continuation schools
70. Normal schools (under city board of education)
71. Colleges (under city board of education)
72. Americanization classes
Total maintenance of plant

Schools	Purchase of "land"	New buildings				Old buildings			Total
		Buildings	Architectural and engineering fees	Landscaping and playgrounds	Equipment	Alterations (not repairs)	Landscaping and playgrounds	Equipment	
B.—VIII. CAPITAL OUTLAY									
73. Kindergartens	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
74. Elementary schools
75. Special schools
76. Junior high schools
77. High schools
78. Vocational and trade schools
79. Continuation schools
80. Normal schools (under city board of education)
81. Colleges (under city board of education)
82. Americanization classes
Total capital outlays

B.—IX. DEBT SERVICE

83. Redemption of short term loans (do not include money both borrowed and repaid during same fiscal year)	\$.....
84. Interest on short-term loans	.....
85. Redemption of bonds:	.....
(a) Payments from current funds to redeem bonds	.....
(b) Payments from sinking funds to redeem bonds	.....
(c) Loans of new bonds to redeem old bonds which have matured	.....
86. Interest paid on bonds:	.....
(a) From current funds	.....
(b) From sinking funds	.....
87. Payments to sinking funds	.....
88. Refunds of tax and tuition	.....
89. Other items of debt service	.....
Total excluding items 85 (b) and (c), and item 86 (b)	.....

COMMITTEES ON UNIFORM RECORDS AND REPORTS

FORM 31—Continued

C.—CONDENSED BALANCE SHEET

Receipts and opening inventories	Expenditures and closing inventories
1. Cash receipts (revenue and nonrevenue) \$.....	4. Total expenditures excluding items 85 (a) and (c) and 86 (b) \$.....
2. Cash on hand from previous school year	5. Cash on hand at end of fiscal year
3. Stock on hand from previous school year	6. Stock on hand at end of fiscal year
Total	Total

D.—VALUE OF SCHOOL PROPERTY

Schools	Value of sites and buildings	Value of equipment	Total
1. Kindergartens	\$.....	\$.....	\$.....
2. Elementary schools
3. Special schools
4. Junior high schools
5. High schools
6. Vocational, trade and continuation schools
7. Normal schools (under city board of education)
8. Colleges (under city board of education)
9. Americanization classes
Total value of school property

E.—BONDS AND SINKING FUNDS

1. School bonds outstanding	\$.....
2. Other forms of school debts .....	.....
3. Total amount in school sinking funds at close of fiscal year .....	.....

F.—TAXATION

1. School tax rate for maintenance purposes:	
(a) State	\$.....
(b) County .....	.....
(c) Local .....	.....
2. School tax rate for other purposes including debt service .....	.....
3. Assessed valuation of property taxed to produce school revenue .....	.....
4. Estimated percentage assessed valuation is of the true property value .....	.....

Explanation of Items of City School Blank for Large Cities

Part I

¹ *Supervisors*.—Include under supervisors those persons who give half or more than half their time to the supervision of instruction in special subjects and grades, such as supervisors of manual training, home economics, music, and drawing, and supervisors of kindergartens, and elementary grades. Supervisors who give more than half their time to teaching should be reported as teachers. In case supervisors divide their time between two types of schools, as elementary and secondary schools, prorate these supervisors according to the portion of their time given to each type of school. If no adequate prorating is possible, count supervisors under organization to which major part of time is given and note other organizations to which time is devoted.

² *Principals*.—Include principals of groups and districts and principals of building or similar units, such as principals of high schools, elementary schools, vocational schools, etc., who devote half or more than half their time to administration and supervision of instruction. Principals who devote more than half their time to teaching should be included as teachers. In case principals divide their time between two types of schools, as elementary and secondary, prorate these principals according to the portion of their time given to each type of school. Principals who are really superintendents in charge of the administration of a small school system should be reported under general control personnel.

³ *Number of teaching positions*.—This is the number of teaching positions making up the organization of the school or the number of persons that would be required to fill all teaching positions in the schools of a school system at one and the same time and is usually less than the number of different teachers employed during the year. In case a position has been held part of the year by a man and part of the year by a woman, count the one by whom the position was filled the greater part of the year. Positions of supervisors and principals should be included under teaching positions when the occupants of such positions devote more than half their time to classroom instruction. In such cases these officers should not be reported as supervisors and principals. This item is of importance in determining the average salaries paid to teachers during the year. In case teachers divide their time between two types of schools, as junior high and senior high, prorate these teachers between the two types of schools according to the portion of their time devoted to each type.

⁴ *Pupils enrolled*.—This includes the total number of boys and girls whose names are on the school registers, counting each name but once. If pupils move or are transferred during the year from one school to another, they should be counted as enrolled only by the school first attended that school year, and not by any school subsequently attended that school year.

⁵ *Aggregate attendance*.—This is the sum of all the days actually attended by all the pupils in all the schools during the entire school year. In some schools the attendance of pupils, because of congestion or for other reasons, may be limited to half-day sessions only. In such schools count each pupil present as being present for a full day. (This does not refer to part-time or continuation schools.) This is an item of great importance, and should be secured accurately for each type of school indicated. Days on which schools were closed for any purpose whatever should not be included in ascertaining the aggregate attendance.

⁶ *Average daily attendance*.—The average number of pupils actually present each day the schools were in session should be computed as follows: For a single school add together the number of days each pupil was present during the year

(in schools in which pupils are limited to *half-day sessions* only, count each half day as a full day; this does not refer to *part-time* or *continuation* schools) and divide the sum, which is the aggregate attendance in days, by the number of days the school was actually open for instruction. To secure average daily attendance for a group or system of schools, add together the average daily attendance of each school in the group or system, secured as above. The average daily attendance should be ascertained for each type of school as indicated in the blank.

⁷ *Length of school year.*—This should include only the number of days the schools were actually open for instruction, and should not include legal or religious holidays on which schools were not in session, nor days on which the schools were closed on account of inclement weather, teachers' institutes, or any other cause. A school term may be 9 months or 180 days, but on account of holidays or other causes the schools may have been actually in session for the instruction of pupils a number of days less than the legal school term.

In a school system having different lengths of school year in its various units, the average number of days in the school year is found by dividing the combined aggregate attendance in days of all schools in the system by the combined average daily attendance of all the schools in the system.

⁸ *Number of schools.*—A school, for reporting purposes, is defined as a I-room school employing only one teacher, or a school of two or more rooms usually housed in the same building, and having a principal in charge. In case an elementary school and a high school are housed in the same building, count them as two separate schools. The number of kindergarten schools will be the same as the number of buildings which maintain kindergarten departments. *In buildings having more than one teacher, each room used should not be considered a school for the purposes of this report.*

⁹ *School buildings.*—Do not include portable or temporary structures operated as a part of a permanent building. In case a building houses two or more schools, such as a kindergarten and an elementary school, report the building only once and after the type of school having the largest number of pupils enrolled in it.

¹⁰ *Elementary schools.*—Under this item include only the statistics of such elementary grades as have not been definitely organized as a junior high school, senior high school, or as a high school (grades 9-12, inclusive). In case supervisors, principals, or teachers give part of their time to the elementary grades and part to the junior high school, prorate such persons and their salaries between these schools according to the portion of their time devoted to each.

¹¹ *Junior high schools.*—Separate statistics for all definitely organized junior high schools should be reported, whether such schools are housed separately or with an elementary or senior high school. High schools organized on the junior-senior plan should be reported here only in the junior classes. In case junior high-school supervisors, principals, or teachers devote part of their time to the elementary grades or the senior high school, prorate these persons among these types of schools according to the portion of their time devoted to each type.

¹² *High schools.*—After this item report the statistics of all senior high schools and of all high schools not organized on the junior-senior plan. In case high-school supervisors, principals, or teachers devote part of their time to junior high-school work, prorate these persons between the two types of schools according to the portion of their time devoted to each type. High schools organized on the junior-senior plan should be reported here only in the senior classes.

¹³ *Vocational and trade schools.*—Report here the data for schools definitely organized for giving vocational or trade courses. Do not include departments of regular high schools offering such courses.

¹⁴ *Normal schools.*—Include only those schools (city normal schools) definitely organized for giving teacher-training work. Do not include teacher-training work offered as a part of the regular high-school course or offered in a county normal school.

¹⁵ *Colleges.*—Report here statistics of such municipal colleges and universities as are managed and controlled by the city board of education. Junior colleges as well as 4-year colleges should be included here. Do not include data for municipal colleges or universities controlled by a separate board of trustees.

¹⁶ Under night elementary schools include night Americanization classes. Under night high schools include night schools in city normal schools and city colleges when such schools are under control of the city board of education.

¹⁷ *Under summer high schools.*—Include summer sessions of city normal schools and city colleges when such schools are under control of city board of education.

Part II

A. Receipts and balances.

¹ *Revenue receipts* (items 1-7, inclusive).—Report as revenue receipts all receipts which do not result in increasing school indebtedness or in the depletion of school property. All revenue receipts should be net.

² *Federal moneys.*—Under this heading and in item 3 report the amount of money received from the Federal Government for vocational education from the Smith-Hughes fund.

³ *State moneys.*—"State moneys" includes all school revenue paid into the State treasury and distributed therefrom on a different basis from that on which it was collected; i. e., the city usually receives an amount either greater or less than the amount paid by the city to the State. If impossible to distribute the total amount of money received from the State among the various items 1 to 7, report the total amount received from the State in the "State moneys" column after "Total revenue receipts."

⁴ *County moneys.*—Include all school revenue raised by the county, which is turned over to the city for the support of the city schools. In States having the county unit of taxation all moneys received from county sources should be reported in the column for county moneys.

⁵ *Township, district, and municipal moneys.*—Include all moneys collected directly from the city and all revenue accruing to the city school system from the township, district, or town ("town" is used here in the sense of a school district, not a village or small city) in which the city is located or of which the city forms a part.

⁶ *Income from permanent funds.*—This item includes all income from permanent invested funds, exclusive of invested moneys designed to meet future bond obligations. The interest accruing from invested sinking funds should be reported in item 7. It is important that income from invested permanent county funds be reported under "county."

⁷ *Income from leases of school lands.*—Include only the income from school lands which have been set apart for the partial support of the school system. Do not include temporary rents from city school lots, as such income should be reported under item 7.

⁸ *General, specific, and emergency appropriations.*—This item includes appropriations distributed annually by the State or county on some per capita basis for school purposes; moneys appropriated by the Federal Government, State, or county for some specific purpose, such as vocational education, high-school aid, teacher training, education of the handicapped, etc.; and any moneys appropriated from any political unit to meet emergencies, such as appropriations from the State to supplement teachers' salaries, or from the general city treasury to increase the money available for municipal school purposes.

⁹ *Taxation for maintenance.*—Include all moneys raised by local (i. e., township, district, or city) taxation on personal property or real estate, on public and private utilities, from business taxes, and from poll taxes, for school-maintenance purposes only. All moneys raised by State school and county school taxation which are transferred to the city-school fund should be included here. The relationship of this item to section F of this blank is highly important. Specific school taxes should be carefully distinguished from appropriations which may be allotted to the city for school purposes but which have not been specifically collected as school taxes. Item 4 should include only the taxes raised for meeting the current expenses of the school system and the taxes collected for the construction of school buildings.

¹⁰ *Taxation for debt service.*—Include here all moneys raised for meeting debt obligations, such as the accumulation of a sinking fund, payment of interest on bonded indebtedness, and interest on short-term loans.

¹¹ *From other school districts for tuition.*—This item includes all school moneys transferred from one local school unit to another. It will generally include only tuition money (not tuition from patrons) but may include also money received from another school unit for various purposes. Since the money thus transferred must be eliminated from the final State report to the United States Bureau of Education in order to avoid a duplication of receipts and expenditures, it is very important that transfer money be separated from other receipts.

¹² *All other revenue receipts.*—Include all fines and penalties, all gifts, bequests, and contributions to the city schools, all receipts from the rent of school buildings and school lots (not school lands in the sense of a permanent investment), all interest on bank deposits and invested sinking funds, and all tuition fees paid by school patrons (not tuition money transferred from one district or city to another).

This item should include any excess in the selling price of textbooks and supplies to pupils or other persons over the cost. It should include also the profit accruing from lunchrooms carried on with school funds. Net admission receipts from public entertainments should also be included.

¹³ *Nonrevenue receipts.*—Nonrevenue receipts should include all amounts obtained from loans and bond sales and from the sales of property and supplies. All such receipts either incur indebtedness, which must be paid at some future date, or result in decreasing the amount and value of the school property. All nonrevenue receipts should be net.

¹⁴ *Receipts from loans and bond sales.*—Include all receipts from bond sales negotiated during the fiscal year but do not report new bonds which were issued to redeem old bonds. Include also all short-term loans which were received and not paid during the fiscal year. It may sometimes be necessary to borrow money to maintain the schools until taxes are collected. These short-term loans, the payment of which does not carry over into the next fiscal year should not be reported.

¹⁵ *Receipts from sales of property and proceeds of insurance adjustment.*—Include all moneys received from the sale of school buildings and grounds, sale of library books, furniture, scientific apparatus, automobiles, truck, machinery, fuel, or other property belonging to the city school-system. Include also the proceeds of insurance adjustments. Receipts from the sale of textbooks purchased during the school year are duplicates and should not be included.

¹⁶ *Other nonrevenue receipts.*—Include all other receipts derived by decreasing the value of the school property or by obligating the school system to make payment at some future time.

¹⁷ *Cash balances on hand.*—Include balances from both revenue and nonrevenue receipts.

¹⁸ *Stock on hand.*—Include all stock-room supplies and textbooks which have not yet been distributed to the various school buildings for use.

B. Payments.**1. Administration (general control).**

¹ *Board of education and secretary's office.*—Under this head should be included all expenditures for salaries of members of school boards, of secretaries, and of other officers or assistants engaged in the business of administration, and all other expenditures for such officers for supplies, traveling expenses, etc.

² *Officers in charge of buildings.*—Include the salaries and expenses of those having charge of the construction and maintenance of physical properties, such as superintendents of buildings, school architects, inspector of buildings, superintendent of repairs, and schoolhouse commission. Payments to special employees engaged exclusively on new work should be charged to outlays.

³ *Officers in charge of supplies.*—Include the salaries and expenses of the superintendent of supplies, business manager, or other officers whose duties are concerned with the purchase and distribution of supplies.

⁴ *Operation and maintenance of administration building.*—Include also rents paid for general control offices.

⁵ *Superintendents of schools and their offices.*—Include all payments for salaries of superintendents, assistant or deputy superintendents, directors of research, and other subordinate administrative officers whose duties are largely administrative and who are not primarily supervisors of instruction; for office assistants, clerks, and stenographers; for stationery, postage, supplies, traveling expenses, printing, and other miscellaneous expenses in connection with the office of superintendent.

⁶ *Administration of vocational relations and school census.*—Include salaries and expenses of officers in charge of procuring vocational information, of giving vocational guidance, and of issuing working permits, and of census enumerators, including clerical help, necessary blanks, and other supplies, car fare, etc.

⁷ *Administration of coordinate activities.*—This includes payments for all salaries and expenses of persons who are in the central office exercising direct control of all the coordinate activities as specified in Section B—III. Do not include field workers.

II. Instruction.

⁸ *Supervisors.*—Include salaries and expenses of those persons who give half or more than half their time to the supervision of instruction in their special subjects and grades, such as supervisors of manual training, home economics, music, drawing, etc., and supervisors of kindergartens, elementary grades, etc. *Salaries of supervisors who give more than half their time to teaching should be reported under teachers' salaries.*

In case a supervisor renders service as supervisor in more than one kind of school, prorate his salary, clerk hire, and other expenses among these types of schools according to the portion of his time given to each type.

⁹ *Other expenses of supervision.*—Include traveling and other expenses allowed in attending conventions, institutes, etc., street-car fares, report blanks, stationery, etc., used by supervisors, expenses in connection with holding teachers' institutes, teachers' traveling and other expenses allowed in attending conventions, institutes, etc.

¹⁰ *Principals.*—Include salaries and expenses of principals of groups and districts and principals of buildings or similar units, such as principals of high schools, elementary schools, vocational schools, etc., who devote half or more than half their time to administration and supervision of instruction.

¹¹ *Educational supplies.*—Supplies are those things which, when once used, are actually or constructively consumed, including writing paper, drawing paper, blank books, chalk, ink, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, typewriter supplies, magazines for classroom use (not those purchased for the school library), newspapers, test tubes, litmus paper, filter paper, polish-

ing and abrading supplies, drugs, chemicals, cleansers, laboratory supplies, food supplies. Freight and cartage on supplies should be included. Care should be taken to exclude from educational supplies any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment should be included.

¹² *Free textbooks.*—Include only payments for textbooks furnished free to pupils. Payments for textbooks sold to the pupils during the school year should not be entered in this report, as the money so spent is still available for use.

¹³ *School library books.*—Include the cost of supplementary books and also magazines, library books, etc., supplied to the school library when paid for out of school district funds. The cost of school library books for a new library should be reported under "Capital outlay." The expenses of maintaining and operating public libraries to which all pupils or even the public may have access should be reported under "Auxiliary agencies."

¹⁴ *Other expenses of instruction.*—Include expenses in connection with commencement exercises or school entertainments, such as music, decorations, programs, diplomas, etc. Street-car fare of teachers, where allowed, should be included under this head. Expenses incident to teachers' institutes should be included under supervision.

¹⁵ *Elementary schools.*—For explanation see "elementary schools," item 10, page 74.

¹⁶ *Junior high schools.*—For explanation see "junior high schools," item 11, page 74, of explanations of city school blank.

¹⁷ *High schools.*—For explanation see "high schools," item 12, page 74, of explanations of city school blank.

¹⁸ *Vocational and trade schools.*—For explanation see "vocational and trade schools," item 13, page 74, of explanations of city school blank.

¹⁹ *Normal schools.*—For explanation see "normal schools" item 14, page 75, of explanations of city school blank.

²⁰ *Colleges.*—For explanation see "colleges," item 15, page 75, of definitions of city school blank.

²¹ See item 16, page 75, of city school blank.

²² See item 17, page 75, of city school blank.

III. *Coordinate activities.*

²³ *Coordinate activities.*—In this section report salaries and expenses of all field workers in compulsory attendance, medical inspection, dental inspection, and nurse service. The salaries and expenses of the directors of these various activities who supervise the field workers should be reported under general control.

IV. *Auxiliary agencies.*

²⁴ *Libraries (public).*—Report here salaries, cost of books, magazines, pamphlets, and operating expenses for maintaining free public libraries in case such libraries are maintained by the city board of education. Do not include public libraries under the control of other public boards nor the libraries devoted exclusively to the service of any individual school.

²⁵ *Transportation of pupils.*—Include all expenditures out of school funds for the transportation of pupils to and from school, including the hire, operation, and maintenance of vehicles, street-car fares, etc.

²⁶ *Public lunches and lunchroom deficits.*—Include all costs of providing free lunches to the undernourished and also any deficits incurred in maintaining the usual school lunchrooms. Profits from such sources are to be reported under "all other revenue receipts."

²⁷ *Operation of playgrounds.*—Include payments for recreation activities, including salaries and wages of directors, supervisors, teachers, and attendants having

to do with playgrounds and recreation centers, school athletics, track and field meets, contests, field days, matched games, and all other exercises of a recreative nature not included as a part of the regular curriculum. Salaries and expenses of physical training teachers giving instruction required of pupils should be reported under "Instruction."

V. Operation of plant.

28. *Operation of school plant.*—Under this general heading, should be included all expenditures for keeping the buildings open and ready for use. In cases where schools of different types occupy the same building or buildings, the expenses for operating the plants should be apportioned among the different kinds of schools according to the number of square feet of floor space occupied by them.

²⁹ *Personal service.*—Include salaries of janitors, janitors' helpers, engineers, firemen, switchboard operators, matrons, watchmen, etc.

³⁰ *Engineers' and janitors' supplies.*—Supplies include articles which are consumed in using or are not expected to last from year to year, such as brooms, mops, soap, dusters, floor oil, and other cleaning supplies; electric bulbs, paper cups, and toilet supplies; and other miscellaneous articles necessary for the operation of the school plant.

³¹ *Fuel, light, and water.*—Include all expenditures for coal, wood, and other fuel, including freight, cartage, and other expenses incurred in securing the same.

VI. Fixed charges.

³² *Payments of warrants and orders of preceding year.*—This fiscal report is to be executed on the payment basis and not on the order basis. Under this heading, therefore, should be included all payment for warrants or orders issued in the preceding school year. Although the supplies or other articles ordered may not have been or may have been delivered, used, or consumed in the current school year, such payments should be entered under this heading.

VII. Maintenance of school plant.

³³ *Maintenance of school plant.*—Under this head should be included all expenditures made for the restoration of any piece of property (grounds, buildings, or equipment) to its original condition of completeness of efficiency. This includes the repair of buildings and upkeep of grounds and repairs and replacement of old or worn-out equipment. Include cost of labor and materials incident to the repair of buildings, including painting and glazing, and to repair of plumbing, lighting, heating, and ventilating equipment. Do not include expenditure for improvement of grounds in the nature of permanent equipment, alteration of old buildings, such as tearing out walls, enlarging rooms, building of additions, putting in partitions, nor for additions to equipment, all of which should be included under "Capital outlay."

VIII. Capital outlay.

³⁴ *Purchase of land.*—Include all land purchased—school sites, additions to school sites, playgrounds, athletic fields, etc., together with all cost of acquiring title to such grounds.

³⁵ *Buildings.*—This heading includes payments for new buildings, advertisements for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, ventilation, electrical wiring, etc., and all expenditures for legal services chargeable specifically to new building costs.

³⁶ *Landscaping and playgrounds.*—Include under this heading the cost of landscaping incidental to the erection of a new building and the cost of playgrounds to be operated in connection with a new building. Do not include here the original cost of such sites or playgrounds.

³⁷ *New equipment.*—Include purchase of all new equipment (except such as is provided to replace worn-out parts, or destroyed similar equipment), such as tables,

desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines, and other labor-saving devices; electric fans; physical, chemical, biological, and other scientific laboratory and demonstration apparatus; machinery, tools, and other equipment for vocational instruction, domestic science, manual training, etc.

² *Alteration of old buildings.*—Include cost of tearing out walls, enlarging rooms, building of additions, putting in partitions, being careful not to include mere repairs.

D. Value of school property.

¹ *Value of school property.*—There are three plausible bases on which the value of school property may be estimated: (1) Original cost of building, (2) replacement value, and (3) present value. To secure uniformity in reports it is suggested that the original cost of school property be reported. The replacement value—that is, what it would cost to replace the present building—does not represent the true and actual value of such property and does not represent the original cost to the taxpayer. Furthermore, such values are largely gross estimates. The present value of school property is likely to be a mere guess, since, if such property were sold for commercial use, it might bring considerably more or less than its present value for school purposes. The original cost is, therefore, the most accurate value, the most easily secured, and represents what a given building costs the community. The original cost, however, does not take depreciation into account, but in many instances this factor is offset by appreciation, or increased value in school lots or even in school buildings. To secure accurately the values of depreciation and appreciation is practically impossible and is not contemplated in this section of the schedule.

F. Taxation.

¹ *School tax rate for maintenance purposes.*—This rate should be expressed as mills on the dollar or as cents on the hundred dollars (state which method of designation is used). The rate given here should include the tax rate levied for meeting the current expenses of the school year. There will usually be only a city tax which should be reported under "Local." If separate State or county taxes are levied on city property for school purposes, these should be included also, care being taken to indicate in the proper places the rates for "State" or "county" purposes. Do not include special tax rates for the construction of new buildings or for meeting bonded and other debt obligations. "Payments of interest on bonded indebtedness," if not included in the special tax rate levied to provide sinking funds, should be included here. The tax rate referred to in this note shall be computed by dividing the money raised by taxation during the year by the valuation of the city for the year.

² *School tax rate for other purposes.*—Include the special tax rates (city and county) levied for the construction of buildings and the purchase of grounds; for meeting bonded and other debt obligations; and for providing sinking funds.

³ *The assessed valuation of property taxed to produce school revenue.*—Report the valuation of property (personal, real estate, and public utilities) on which the tax rates reported in items 1 and 2 are levied. This valuation will usually be the assessed valuation. In States where the assessed valuation is different from the monetary valuation on which taxes are levied, do not report the assessed valuation, but instead the valuation of property on which the tax rates are actually computed.

⁴ *Estimated percentage assessed valuation is of the true property value.*—This percentage should express the relationship between the valuation on which the tax rates are actually computed (see item 3) and the estimated true property value.