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REPORT OF THE COMMITTEE ON UNIFORM RECORDS AND REPORTS

ADOPTED BY THE DEPARTMENT OF SUPERIN-
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LETTER OF TRANSMITTAL.

DEPARTMENT OF THE INTERIOR,
BUREAU OF EDUCATION,
Washington, February 3, 1912.

SIR: The best interests of education demand that there should be adequate and uniform methods and forms of collecting and recording statistics of schools of all kinds in all the States, cities, and rural districts of the Union. The work of collecting, compiling, and interpreting statistics in the Bureau of Education would be greatly helped by this. This bureau, therefore, welcomes the interest in this work which has developed in recent years among school officers throughout the country and which has caused the department of superintendence of the National Education Association to appoint a committee on uniform records and reports. The Commissioner of Education and the Chief of the Division of School Administration of the bureau have cooperated with this committee at its request, and the bureau has lent it all possible aid and assistance. The report of this committee on uniform records and reports contains many recommendations and suggestions regarding forms and the method of using them, which will be of great benefit to the schools in all parts of the country. I therefore recommend that it be published as a bulletin of the Bureau of Education.

Very respectfully,

P. P. CLAXTON,
Commissioner.

The SECRETARY OF THE INTERIOR.

REPORT OF THE COMMITTEE ON UNIFORM RECORDS AND REPORTS.

To the Department of Superintendence of the National Education Association:

Your committee on uniform records and reports has, since the last meeting of the department, continued its work along the lines indicated in the preliminary report submitted at that meeting. That progress has been made is indicated by statistics which were gathered by the United States Bureau of Education showing that 216 cities are now using the cumulative record card, and that 418 cities are able to report their fiscal statistics on the form which was recommended by this committee in cooperation with the United States Bureau of Education, the Census Office, and the Association of School Accounting Officers. We believe that the work which has been begun by our committee should be continued by a permanent committee whose duty it should be to suggest from time to time such improvements in records and reports as may be determined by their study of the situation.

The report which follows is divided into the following sections: (1) Records and reports for State school systems; (2) records and reports for city school systems; (3) pupil records with special reference to the cumulative record card; and (4) the report of fiscal statistics. Accompanying this discussion there are presented as separate documents, the cumulative record card recommended by the committee; the form for reporting fiscal statistics, which was prepared in conference with the Bureau of Education, the Census Office, and the Association of School Accounting Officers, and which is now furnished to cities by the Bureau of Education; and the form for a teacher's register.

STATE REPORTS.

In dealing with that section of its work which relates to State accounting and reports the committee appreciates fully that the legislation of the various States has a most important bearing on the practicability of uniformity in matters of detail. On some points this legislation has to do with matters of fundamental concern to the States, and modification of it is extremely unlikely. Such for example are statutes dealing with the distribution of State school funds. Such funds are secured in a considerable variety of ways, and this distribution is arranged on various bases satisfactory to the legislatures

of the different States. While there will doubtless be an increasing recognition of the basic principles that should govern such distribution and this recognition will lead to a certain degree of uniformity in the bases of distribution selected, it is hardly conceivable that local considerations will not continue to govern largely such plans. Recognizing this and other differences, it is clear that the statistics of the States must in a considerable measure conform to definitions, terms, and methods that comply with local statutes and conditions.

The committee does not regard it as essential to the purposes of this report to deal, beyond this explanatory reference, with these necessary points of difference. The following recommendations it hopes will prove a constructive contribution to the part that may be taken by the State departments in securing reasonable uniformity in reporting and in attaining a more efficient publicity through official reports.

The forms to be employed by States in gathering statistics should be similar in general form and arrangement to those used by the National Bureau.—The committee recognizes that an important step toward uniformity in reporting will be to present to the various reporting officers of the country statistical forms as nearly as practicable, uniform in terms, definitions, and arrangement.

If it could be made possible for the local officer to report both to the State and to the National bureau on practically the same basis, distinct gains both in accuracy and in uniformity would accrue.

The committee recognizes the great desirability of an arrangement whereby the statistics of the Bureau of Education as relating to units within the several States might be gathered through the various State departments of education. Such a plan would obviate the necessity of a second reporting by local officers, while it would doubtless increase the means at the disposal of the Bureau of Education for securing statistics from the local units. This plan of reporting to the Bureau of Education through the State offices the committee recommends for adoption as early as practicable. It sees no reason why it may not be adopted by those States that are in position to make such cooperative arrangements, even though all State departments may not be able to make them at once.

In the meantime it repeats the recommendation of its preliminary report, to the effect that State departments in securing statistics from units within the States conform so far as possible to the forms employed by the Bureau of Education, supplementing the points covered therein with those required for local use. These forms, it will be noted, may be issued both in the "long" and the "short" forms for use, respectively, with larger municipalities and with smaller school systems. These forms, issued by the Bureau of Education and approved in conference with this committee, are submitted herewith and made a part of this report.

Essential points not now reported by all the States should by agreement come under universal reporting.—A careful inspection both of National and State reports shows that there are various fundamental points of information relative to schools that are reported by a majority of the States but are not reported by all of them. The committee believes that the basis adopted by the Bureau of Education for all leading items is at once conservative and reasonably comprehensive and that it should be adopted by all the States.

In its preliminary report the committee called attention to various items regarded as fundamental by a majority of the States, but not reported by all of them. In order to collect figures on some of these points, as, for example, the school census (not taken by 3 States), enumeration by sex (omitted by 13 States), school enrollment (only partially taken by 12 States), wages of teachers (not returned for the sexes separately), and private schools (not fully reported), it may be necessary to secure additional legislative authority. The fact that so large a majority of the States have found it desirable to secure these statistics is sufficient evidence of their general interest and value.

Educational reports should be made for the year ending June 30.—There appears to be a considerable variety in the terms for which reports are made. The committee recommends that all school systems, including State systems, make their reports on all educational items for the year ending June 30. It does not appear to the committee that such reports for this period are necessarily inconsistent with a plan of making financial reports for a fiscal year terminating on another date.

The scope of the State report should be coextensive with all educational interests of the State.—The committee believes that the educational report of each State should bear the same relation, but more in detail, to the State and its educational activities that the National report bears to the entire country.

A review of State school reports reveals a wide variety of practice in the scope of investigation conducted by State departments. Some of these reports cover only the essential points of public-school conduct required by law to be returned to the State offices, while others aim to report with reasonable fullness all the educational activities of the State.

With regard to the content of State reports the committee comments to the favorable consideration of State officers the proposition that each State report shall be a compendium of all the educational activities of the State for which it is made. As a supplement to this proposition, the committee mentions the following suggestive outline:

1. A review of educational progress of other States, with particular bearing upon forward movements within the State.

2. Detailed statistics of all public schools under local management—*a*, elementary; *b*, secondary; *c*, normal; *d*, collegiate; *e*, city institutional; *f*, for special pupils; *g*, vocational; *h*, extensional.

3. Summaries of the foregoing.

4. Public schools under direct State management—*a*, elementary; *b*, secondary; *c*, normal; *d*, collegiate; *e*, technical or vocational; *f*, professional; *g*, schools for delinquents; *h*, schools for defectives; *i*, special.

5. Summaries of the foregoing.

6. Schools under private management—*a*, elementary; *b*, secondary; *c*, collegiate; *d*, vocational; *e*, professional; *f*, schools for delinquents; *g*, schools for defectives; *h*, special.

7. Summaries of the foregoing.

8. Special investigations—

(*a*) Investigations dealing with special problems, such as school mortality, nonpromotion, etc., are most efficiently conducted through local school systems. The fruits of such investigations should, however, through the medium of the State report be made available to all the people of the State.

(*b*) State-wide investigations dealing with forward movements affecting a large number of communities, such as school consolidation, conveyance, secondary school distribution, rural progress, etc., should be made directly by State offices.

Special reports or bulletins should be issued at intervals.—The committee strongly recommends the issuing by the States of bulletins or special reports dealing with particular issues at times separate from that of the publication of the comprehensive State report. Such separate reports may be made timely to the discussion of these special issues and hence may be made more effective in promoting a public understanding of them.

The use of charts, diagrams, and illustrations should be considerably increased.—The committee recommends that the State reports, in common with city reports, make larger use of charts, diagrams, and illustrations for the purpose of presenting with greater force matters of special and timely interest. While these are in the nature of devices and as such are rarely applicable to the same set of statistics each year, yet they undoubtedly make an appeal to the interest of any subject that a verbal or tabular statement fails to effect, with a resultant better understanding of it.

Comparative tables should be arranged covering intervals of several years and certain phases of school activity should be reported for longer periods.—The committee believes that both State and city reports should make comparative tables showing statistics covering intervals of 5 or 10 years. Such tables should appear on many items

that are annually reported. The work of gathering statistics would, however, be considerably simplified if statistics on various phases of educational progress should be gathered at decennial periods, and the committee is of the opinion that the purpose for which these statistics are gathered would be fully met by such occasional reporting. The United States Bureau of Education should become the source of suggestions as to what information shall be collected for other than annual periods.

Interpretation of statistics is necessary.—As in the case of city reports, the State report must discharge as fully as possible its chief function as an agent of publicity. The merely formal presentation of figures or tables is only a step toward publicity. The reporting officer should bring his school experience and his larger outlook over the educational field to the aid of the public through an adequate interpretation of the statistics presented. Such interpretations should in part be made in the reports themselves, closely connected with tables and their summaries. They will have particular value, however, when presented at opportune times through special bulletins, exhibits, and the public press. The committee recommends a largely increased attention to that phase of educational reporting that aims to make statistics intelligible to the largest possible constituency.

SUMMARY OF RECOMMENDATIONS RELATING TO STATE REPORTS.

A. That the State departments adopt forms for receiving statistics from the units within the States similar, as far as practicable, in arrangement to those used by the Bureau of Education.

B. That all the State departments in gathering information adopt as a basis the items accepted by the practice of a majority of States and of the Bureau of Education.

C. That educational statistics be reported for the year ending June 30.

D. That each State report be made the clearing house of information of all educational institutions and activities within the State.

E. That the State report give publicity to any local investigations whose findings would have general interest and that it include the findings of State-wide investigations covering matters of State-wide application.

F. That special bulletins or reports be issued at opportune times.

G. That tables be arranged to show comparisons covering a range of years and that certain phases of educational activity be reported at decennial or other periods.

H. That larger attention be paid to the interpretation of statistics.

CITY SCHOOL REPORTS.

The need for the gathering of data showing actual conditions in the schools is obvious. If the school is to be scientifically managed, and its effectiveness definitely measured by fixed tests, eliminating mere personal bias and unsupported opinion, facts must be collected and employed as a guide to administration.

For convenience, an outline showing the organization of the school system, together with the date of introduction of various kinds of activities, such as evening schools, summer schools, manual training, etc., should constitute part of a school report. The following outline suggests merely one form in which this may be expressed:

OUTLINE FORM OF CITY SCHOOL REPORT.

Outline of school system.....

- 1. Normal school (organized 18—).
 - (a) Academic high schools (first organized 18—).
 - 2. High school.....
 - (b) Technical high school (opened Oct., 19—).
 - (c) High school of commerce (opened Oct., 19—).
 - (a) Regular elementary schools (organized 18—).
 - (1) Boys' school (opened 18—).
 - (2) School for deaf (established 18—).
 - (3) Schools of individual instruction (defectives) (opened 18—).
 - 3. Elementary school.
 - (b) Special elementary schools.
 - (4) Backward schools (organized 19—).
 - (5) School for cripples (opened 19—).
 - (6) School for blind (opened 19—).
 - (7) Elementary industrial school (organized 19—).
 - 4. Kindergarten (opened —).
 - 5. Evening school....
 - (a) Evening elementary schools (opened 18—).
 - (b) Evening high schools (opened 19—).
 - (a) Summer high school (opened 19—).
 - (b) Summer grammar schools (opened 19—).
 - (c) Summer primary schools (opened 18—).
 - 6. Summer school....
 - (d) Summer manual training school (opened 19—).
 - (e) Summer boys' school (opened 19—).
 - (f) Summer kindergartens (opened 19—).
 - (g) Summer playgrounds (opened 19—).
 - Etc., etc.

TEACHERS' SALARY TABLE.

Obviously, the question of salaries is important. For purposes of comparison, it is desirable to gather data showing the number of teachers at the various salary units indicated in the following table:

Number of elementary-school teachers with salaries—	Number of high-school teachers with salaries—
Below \$350.....	Below \$500.....
\$350 to \$400.....	500 to 600.....
400 to 450.....	600 to 700.....
450 to 500.....	700 to 800.....
500 to 550.....	800 to 900.....
550 to 600.....	900 to 1,000.....
600 to 650.....	1,000 to 1,100.....
650 to 700.....	1,100 to 1,200.....
700 to 750.....	1,200 to 1,300.....
750 to 800.....	1,300 to 1,400.....
800 to 850.....	1,400 to 1,500.....
850 to 900.....	1,500 to 1,600.....
900 to 950.....	1,600 to 1,700.....
950 to 1,000.....	1,700 to 1,800.....
1,000 to 1,050.....	1,800 to 1,900.....
1,050 to 1,100.....	1,900 to 2,000.....
1,100 to 1,150.....	2,000 and above.....
1,150 to 1,200.....	
1,200 and above.....	

The following form of table is used to show the per cent of teachers for the various periods of service:

Per cent of elementary teachers for the period—	Per cent.
Under 5 years.....	
5 to 9 years.....	
10 to 14 years.....	
15 to 19 years.....	
20 to 24 years.....	
25 to 29 years.....	
30 years and above.....	

Per cent of high-school teachers for the period—	Per cent.
Under 5 years.....	
5 to 9 years.....	
10 to 14 years.....	
15 to 19 years.....	
20 to 24 years.....	
25 to 29 years.....	
30 years and above.....	

UNITS OF COST.

Increasing interest centers in cost. It is important that the per capita cost of instruction, on the one hand, and of equipment and supplies, on the other, should be shown not only city wide, but also per building. The per capita cost for each subject in the high school, for example, chemistry, physics, manual training, etc., should be shown for each building, and also city wide. Moreover, for purposes of comparison, these tables of cost should cover a period of 5 or even 10 years. Not only does economy in educational supplies and educa-

tional equipment follow such exhibit of tables of cost, but it leads to unification and standardization of educational equipment in the various buildings in a school district. Tables similar to the following will be found helpful:

Per Capita Cost of Instruction.

TABLE I.—Showing cost of instruction in the regular day elementary schools, for the years 1903-1912, the enrollment, the per capita cost of instruction, the increase and the per cent of increase in per capita cost of each year over the preceding, also the per cent of increase in per capita cost since 1903.

Years.	Cost of instruction in regular day elementary schools.	Enrollment in regular day elementary schools, or average daily attendance, or both.	Per capita cost of instruction in regular day elementary school.	Increase in per capita cost over preceding year.	Per cent of increase in per capita cost over preceding year.	Per cent of increase in per capita cost since 1903.
1903-3						
1903-4						
1904-5						
1905-6						
1906-7						
1907-8						
1908-9						
1909-10						
1910-11						
1911-12						

TABLE II.—Showing cost of instruction—that is, amount paid for salaries of supervisors, principals, and teachers in all schools and in each type of school for the years 1908-1912, the per cent of total spent on each type of school, and the per cent of increase since 1908.

	1907-8		1908-9		1909-10		1910-11		1911-12		Per cent of increase since 1908.
	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	
Total cost of instruction.....											
Office supervision.....											
General supervision.....											
Principal supervision.....											
German supervision.....											
Penmanship supervision.....											
Music supervision.....											
Drawing supervision.....											
Manual training supervision.....											
Physical training supervision.....											
Normal school.....											
High schools.....											
Academic high schools.....											
Regular instruction.....											
Special instruction.....											
Music.....											
Drawing.....											
Manual training.....											
Physical training.....											
Technical high school.....											
High school of commerce.....											
Elementary schools.....											
Regular elementary schools.....											
Regular instruction.....											
Special instruction.....											
German.....											
Manual training and cooking.....											
Special elementary schools.....											
School for deaf.....											
School for blind.....											
Boys' school.....											
Special schools.....											
Elementary industrial.....											
Backward schools.....											
School for cripples.....											

TABLE II.—Showing cost of instruction—that is, amount paid for salaries of supervisors, principals, and teachers in all schools and in each type of school for the years 1908-1912, the per cent of total spent on each type of school, and the per cent of increase since 1908—Continued.

	1907-8		1908-9		1909-10		1910-11		1911-12		Per cent of increase since 1908.
	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	Total for instruction.	Per cent of total to each school.	
Total cost of instruction—Continued.											
Kindergarten.....											
Evening high school.....											
Evening elementary school.....											
Summer schools.....											
Summer high school.....											
Summer elementary school.....											
Grammar school.....											
Primary school.....											
Boys' school.....											
Manual training school.....											
Kindergarten.....											
Playgrounds.....											

TABLE III.—Showing cost of instruction, enrollment, and per capita cost of instruction in each type of school in the city of _____, for the year _____.

	Cost of instruction.	Enrollment or average daily attendance.	Per capita cost of instruction.
Normal.....			
High schools.....			
Academic high school.....			
Technical high school.....			
High school of commerce.....			
Elementary schools.....			
Regular elementary.....			
Special elementary.....			
Backward school.....			
School for blind.....			
Boys' school.....			
School for cripples.....			
School for deaf.....			
Elementary industrial.....			
Special schools.....			
Kindergarten.....			
Evening schools.....			
Evening high schools.....			
Evening elementary schools.....			
Summer schools.....			
Summer high schools.....			
Summer elementary schools.....			
Grammar school.....			
Primary school.....			
Manual training school.....			
Boys' school.....			
Kindergarten.....			
Playgrounds.....			

The following table is a type by which may be shown various statistical items of interest and value covering a period of years:

TABLE IV.—Showing enrollment in the regular day elementary school, for the years 1903-12, the number of teachers in the regular day elementary school, number of pupils per teacher, the decrease in number pupils per teacher over preceding year, and the per cent of decrease in number of pupils per teacher since 1903.

	Enrollment regular day elementary school. ¹	Teachers in regular day elementary school.	Pupils per teacher in regular day elementary school.	Decrease over preceding year in number pupils per teacher in regular day elementary school.	Per cent of decrease in number pupils per teacher since 1903.
1902-3.....					
1903-4.....					
1904-5.....					
1905-6.....					
1906-7.....					
1907-8.....					
1908-9.....					
1909-10.....					
1910-11.....					
1911-12.....					

¹ Exclusive of transfers and the enrollment of all special schools.

TABLE V.—Showing the enrollment in the regular day elementary schools for the years 1903-1912, the number of regular teachers in the regular day elementary schools, the average number pupils per regular teacher, the decrease in number of pupils over the preceding year, also the per cent of decrease in number of pupils per regular teacher since 1903.

	Enrollment regular day elementary schools.	Number regular teachers regular day elementary schools.	Number pupils per regular teacher regular day elementary schools.	Decrease in number pupils per regular teacher.	Per cent of decrease in number pupils per regular teacher since 1903.
1902-3.....			7		
1903-4.....					
1904-5.....					
1905-6.....					
1906-7.....					
1907-8.....					
1908-9.....					
1909-10.....					
1910-11.....					
1911-12.....					

TABLE VI.—Showing enrollment in Latin, English, algebra, etc., the number dropping out and failing in each high-school class.

	Number enrolled in the study.	Number dropping study.	Number remaining.	Failures of number remaining to end of year.	Total failing and dropping study.	Per cent of failures of those remaining to end of year.	Per cent of total failures and dropping study.
I. Latin.....							
II. Latin.....							
III. Latin.....							
IV. Latin.....							
I. English.....							
II. English.....							
III. English.....							
IV. English.....							
Algebra.....							
Etc.....							

ANNUAL REPORT OF THE SUPERINTENDENT OF SCHOOLS.

Every report should contain a table of contents, showing not only the general headings treated in the report, but also the subheads. Such reports should also contain a carefully prepared index. These two items make usable the school report and are important factors in its make-up.

Every annual report of a city superintendent should also contain tables showing enrollment, distribution of enrollment, withdrawals, distribution of withdrawals, nonpromotions, distribution of nonpromotions, etc. Information upon which these figures may be compiled should be gathered on forms similar to those which are named immediately below by title and which are printed on the pages following with the exception of all but one of those forms which pertain to high schools. As the high-school forms are similar in all essential respects to those for the elementary schools, it has not seemed necessary to print them. These same forms may also be used in the superintendent's annual report for the presentation of statistics upon these same points.

ELEMENTARY SCHOOLS.**Principal's Term Report.**

- A. Enrollment, promotions, nonpromotions, by grades
- B. Distribution of enrollment by ages and grades.
- C. Distribution of withdrawals by ages and causes.
- D. Distribution of attendance.
- E. Graduates by years in schools.
- F. Nonpromotions by grades and causes.
- G. Failures, by studies and grades.
- H. Distribution of leavings and withdrawals by ages and grades.
- I. Ages of graduates.
- J. Enrollment and attendance.
- K. Distribution of whole-time teachers.

Teacher's Term Report.

- L. Enrollment by divisions.
- M. Nonpromotions by grades and causes.
- N. Failures by studies and grades.
- O. Enrollment and attendance.
- P. Distribution of enrollment by ages.
- Q. Distribution of withdrawals by ages and causes.
- R. Distribution of leavings by ages.
- S. Beginners by training.
- T. Beginners by ages.

HIGH SCHOOLS.**Principal's Term Report.**

- AA. Enrollment and attendance.
- BB. Distribution of enrollment by ages and classes.
- CC. Source of new pupils.
- DD. Ages of new pupils.
- EE. Distribution of leavings and withdrawals by ages and classes.
- FF. Ages of graduates.
- GG. Distribution of enrollment, number leaving, withdrawals, by classes and terms.
- HH. Distribution of enrollment, number leaving, withdrawals, by courses and classes.
- II. Distribution of withdrawals by classes, ages, causes.
- JJ. Graduates by year in school.
- KK. Distribution of teachers.
- LL. Enrollment in studies and failures in each.

Teacher's Term Report.

- MM. Enrollment and attendance.
- NN. Distribution of enrollment by ages and classes.
- OO. Source of new pupils.
- PP. Ages of new pupils.
- QQ. Distribution of enrollment, number leaving, withdrawals, by classes and terms.
- RR. Distribution of enrollment, number leaving, withdrawals, by courses and classes.
- SS. Distribution of withdrawals.
- TT. Distribution of leavings and withdrawals, by ages and classes.
- UU. Age of graduates.
- VV. Graduates by years in school.

PUBLIC ELEMENTARY SCHOOLS.

REPORT OF THE _____ SCHOOL, FOR THE TERM ENDING _____,
191-.

ENROLLMENT, PROMOTIONS, NONPROMOTIONS, BY GRADES.

All per cents will be figured at office of superintendent.

	First Grade									Total all grades.		
	Divisions									Total.		
	C.			B.			A.			Boys.	Girls.	Total.
B.	G.	T.	B.	G.	T.	B.	G.	T.				
Enrollment for term												
In division first time												
Previously in division												
Leaving												
Withdrawals												
Enrollment at date this report												
Per cent enrollment at date on enrollment for term												
Promotions: One division only												
Per cent on enrollment at date												
Per cent on enrollment for term												
Promotions: Two divisions												
Per cent on enrollment at date												
Per cent on enrollment for term												
Nonpromotions												
From in division first time												
From previously in division												
Per cent nonpromotions on enrollment at date												
Per cent nonpromotions on enrollment for term												

(Same form for grades second to eighth.)

DISTRIBUTION OF ENROLLMENT AT DATE OF THIS REPORT, BY AGES AND GRADES.

Ages.	Grades.																	
	First.		Second.		Third.		Fourth.		Fifth.		Sixth.		Seventh.		Eighth.		Total.	
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.
6 years.....																		
7 years.....																		
8 years.....																		
9 years.....																		
10 years.....																		
11 years.....																		
12 years.....																		
13 years.....																		
14 years.....																		
15 years.....																		
16 years.....																		
17 years.....																		
18 years.....																		
19 years.....																		
20 years.....																		
Total by grades.....																		
Below normal age.....																		
Normal age.....																		
Above normal age.....																		

* Give age September 1.

DISTRIBUTION OF ATTENDANCE.

Time.	Boys.	Girls.	Total.	Per cent of whole number.
Attending entire term.....				
Attending at least.....				
80 days.....				
70 days.....				
60 days.....				
50 days.....				
40 days.....				
30 days.....				
20 days.....				
10 days.....				
Attending less than 10 days.....				
Total (equal enrollment for term).....				

GRADUATES, BY YEARS IN SCHOOLS.

	Boys.	Girls.	Total.
Taking six years.....			
Six and one-third.....			
Six and two-thirds.....			
Taking seven years.....			
Seven and one-third.....			
Seven and two-thirds.....			
Taking eight years.....			
Eight and one-third.....			
Eight and two-thirds.....			
Taking nine years.....			
Nine and one-third.....			
Nine and two-thirds.....			
Taking ten years.....			
Total.....			

* Counting three terms as a school year. Data from promotion record card.

REPORT ON UNIFORM RECORDS AND REPORTS.

NONPROMOTIONS, BY GRADES AND CAUSES.

		Irregular attend- ance.	Physical defects.	Personal illness.	Incapac- ity (men- tal).	Indi-fer- ence.
FIRST GRADE. ¹						
C.....	Boys.....					
	Girls.....					
	Total.....					
B.....	Boys.....					
	Girls.....					
	Total.....					
A.....	Boys.....					
	Girls.....					
	Total.....					
Total.....	Boys.....					
	Girls.....					
	Total.....					
SECOND GRADE.						
C.....	Boys.....					
	Girls.....					
	Total.....					
B.....	Boys.....					
	Girls.....					
	Total.....					
A.....	Boys.....					
	Girls.....					
	Total.....					
Total.....	Boys.....					
	Girls.....					
	Total.....					
THIRD GRADE.						
C.....	Boys.....					
	Girls.....					
	Total.....					
B.....	Boys.....					
	Girls.....					
	Total.....					
A.....	Boys.....					
	Girls.....					
	Total.....					
Total.....	Boys.....					
	Girls.....					
	Total.....					
Grand total.....	Boys.....					
	Girls.....					
	Total.....					
Percent of total due each cause.....						

¹ Same form used for grades fourth to eighth.

FAILURES, BY STUDIES AND GRADES.

		Reading.	Spelling.	Language.	Gram-mar.	Arith-metic.	History.	Geog-raphy.
FIRST GRADE								
C.	Boys.							
	Girls.							
	Total.							
B.	Boys.							
	Girls.							
	Total.							
A.	Boys.							
	Girls.							
	Total.							
Total.	Boys.							
	Girls.							
	Total.							
SECOND GRADE								
C.	Boys.							
	Girls.							
	Total.							
B.	Boys.							
	Girls.							
	Total.							
A.	Boys.							
	Girls.							
	Total.							
Total.	Boys.							
	Girls.							
	Total.							
THIRD GRADE								
C.	Boys.							
	Girls.							
	Total.							
B.	Boys.							
	Girls.							
	Total.							
A.	Boys.							
	Girls.							
	Total.							
Total.	Boys.							
	Girls.							
	Total.							
Grand total.	Boys.							
	Girls.							
	Total.							
Per cent failures on enrollment for term.								

* Same form used for grades fourth to eighth.

DISTRIBUTION OF LEAVINGS AND WITHDRAWALS, BY AGES AND GRADES.¹

Ages.	Grades.																												
	First.			Second.			Third.			Fourth.			Fifth.			Sixth.			Seventh.			Eighth.			Total.				
	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.		
6 years																													
7 years																													
8 years																													
9 years																													
10 years																													
11 years																													
12 years																													
13 years																													
14 years																													
15 years																													
16 years																													
17 years																													
18 years																													
19 years																													
20 years																													
Total by grades																													
Below normal age																													
Normal age																													
Above normal age																													

¹ Give age September 1.

AGES OF GRADUATES.¹

	11	12	13	14	15	16	17	18	Total.
Boys.....									
Girls.....									
Total.....									

¹ Give age at last birthday.

ENROLLMENT AND ATTENDANCE.

	Boys.	Girls.	Total.
Average monthly enrollment.....			
Average daily attendance.....			

PUBLIC ELEMENTARY SCHOOLS.

TEACHER'S TERM REPORT.

..... building. / Grade
 Term ending 191-..... Teacher.....
 grade.....

	Divisions.									Total.		
	C.			B.			A.			Boys.	Girls.	Total.
	B.	G.	T.	B.	G.	T.	B.	G.	T.			
Enrollment for term.....												
In division first time.....												
Previously in division.....												
Leaving.....												
Withdrawals.....												
Enrollment at date of this report.....												
Promotions:												
One division only.....												
Two divisions.....												
Nonpromotions:												
From in division first time.....												
Previously in division.....												

NONPROMOTIONS, BY GRADES AND CAUSES.

GRADE.	Boys.	Girls.	Total.	Irregular attend- ance.	Physical defects.	Personal illness.	Incapac- ity (mental).	Indiffer- ence.
C.....								
B.....								
A.....								
Total.....								
Per cent total nonpromotions due each cause.....								

REPORT ON UNIFORM RECORDS AND REPORTS.

FAILURES, BY STUDIES AND GRADES.

GRADE.		Read- ing.	Spell- ing.	Lan- guage.	Gram- mar.	Arith- metic.	His- tory.	Geog- raphy.
C.....	Boys.....							
	Girls.....							
	Total.....							
B.....	Boys.....							
	Girls.....							
	Total.....							
A.....	Boys.....							
	Girls.....							
	Total.....							
Total.....	Boys.....							
	Girls.....							
	Total.....							
Per cent failures on enrollment for term.....								

Average monthly enrollment.....
Average daily attendance.....

DISTRIBUTION OF ENROLLMENT AT DATE OF THIS REPORT, BY AGES.¹

		Ages.														Total.	
		6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total.
Boys.....																	
Girls.....																	
Total.....																	

¹ This table to be filled in on May report only.

REPORT ON UNIFORM RECORDS AND REPORTS.

DISTRIBUTION OF LEAVINGS, BY AGES.

	Ages.											Total				
	6	7	8	9	10	11	12	13	14	15	16		17	18	19	20
Boys.....																
Girls.....																
Total.....																

BEGINNERS 1 C DIVISION, BY TRAINING.

	Boys.	Girls.	Total.
Total number of Beginners.....			
(a) Number having received kindergarten training.....			
(b) Number having received no kindergarten training.....			
Promotions.....			
(a) Number having received kindergarten training.....			
(b) Number having received no kindergarten training.....			
Nonpromotions.....			
(a) Number having received kindergarten training.....			
(b) Number having received no kindergarten training.....			

BEGINNERS 1 C DIVISION, BY AGES.

Ages.	Boys.	Girls.	Total.
5½ up to 6.....			
6 up to 6½.....			
6½ up to 7.....			
7 up to 7½.....			
7½ up to 8.....			
8 up to 8½.....			
8½ up to 9.....			
9 and above.....			
Total.....			

HIGH SCHOOLS—ENROLLMENT IN STUDIES AND FAILURES IN EACH.

Studies (subjects running more than one year indicated D, C, B, A). ¹	First term. ²												Per cent failures on number remaining.	
	Enrollment.			Repeaters.			Dropping.			Remaining.				Failures.
	B.	G.	T.	B.	G.	T.	B.	G.	T.	B.	G.	T.		
Latin.....														
D. Latin.....														
C. Latin.....														
B. Latin.....														
A. Latin.....														
German.....														
D. German.....														
C. German.....														
B. German.....														
A. German.....														
French.....														
B. French.....														
A. French.....														
Spanish.....														
B. Spanish.....														
A. Spanish.....														
Greek.....														
C. Greek.....														
B. Greek.....														
A. Greek.....														
History.....														
American history and civics.....														
English history.....														
Ancient history.....														
Medieval and modern history.....														
Industrial history.....														
Art history (European).....														
Art history (American).....														
Economics, commercial law, and local industries.....														

¹ Other studies included, but not listed here, are English, mathematics, science, drawing, manual training, industrial activities, commercial activities, physical training, and music.
² The same forms are used for the second and third terms.

GENERAL INFORMATION.

A page devoted to this subject should be included in each city report. The following subheads are recommended—

1. The legal basis:
 - (a) Independent district or city government; if latter, relation of education department to other departments of the municipal government, especially as to raising of money, erection of buildings, and appointment of members of board of education.
 - (b) Method of voting and paying bonds.
2. Financial basis:
 - (a) Limits of taxation and bonded indebtedness for school purposes.
 - (b) Assessed valuation of independent district or municipality.
 - (c) What per cent of true valuation is the assessed valuation.
 - (d) Present tax rates for schools.
 - (e) Amount of bonded indebtedness for schools.
 - (f) Amount of local school tax paid by owner of real estate whose true valuation is \$5,000.

(g) Per cent of total school moneys received from State, county, municipality, and school district.

(h) Approximate per cent of school moneys paid by business corporations not owned principally by citizens, as railroads and large industrial, mining, and commercial enterprises.

3. (a) Population of city compared with population of four preceding censuses.

(b) Number engaged in each principal class of occupation—agricultural, professional, domestic and personal, trade and transportation, manufacturing and mechanical, and also number engaged in each of the chief occupations that are represented in the city under each of these classes.

4. School census:

(a) Public school enrollment.

(b) Private school enrollment.

(c) Average daily attendance based on number belonging.

(d) Average daily attendance based on enrollment.

(e) Average daily attendance based on school census.

5. Scope of system—number of different kinds of schools, classes, and activities.

6. Organization of administration—relative authority and duties of superintendent, assistant superintendent, supervisors, principals, teachers.

7. Per cent of teachers appointed from outside the city.

PUPIL RECORDS.

The foundation of all statistics concerning pupils is established in the records made by teachers in the schoolroom. Unless these records are expressed in common terms having a definite meaning the data gathered from them are not comparable. School statistics as at present compiled and compared are unreliable and of little value, and they will continue to be so until agreement can be reached not only as to terms used and the definite meaning of these terms, but also, to some extent, as to the method of recording and arranging the original data upon which school statistics are based.

The first work of the committee on uniform statistics consisted of a careful investigation of the subject of school records, and this resulted in the submission of an elementary school record system, through the cooperation of the United States Commissioner of Education, to school superintendents throughout the country. Although several forms were offered for the purpose of getting criticisms and suggestions and for the sake of illustrating the complete working out of a system of school records, chief emphasis was laid on the cumulative record card which was framed to serve as a permanent and progressive record of the pupil's kindergarten and

After an examination of more than 500 replies to that part of the commissioner's circular relating to a cumulative record card, the committee finds as follows:

1. That there is substantially unanimous assent to the following general proposition:
A cumulative record card should be kept for every child throughout his entire kindergarten and elementary school career.
2. That suggestions made by correspondents have not shown a preponderance of opinion in favor of any specific increase or decrease in either the size or contents of the card.
3. That in view of those conclusions the card submitted has been adopted as best representing the consensus of opinion on the matter of a cumulative record card, and the committee recommends the general use of this card or one in substantial agreement with it as to the essential facts needed for statistical data and school administration.

The committee desires to call attention to the following suggestive list of uses to which the card may be put:

1. Amount of attendance of individual pupil for one year.
2. Comparative rates of progress in schools having seven-year, eight-year, or nine-year elementary courses.
3. Classification of pupils by age and grade. (Note that a standard date for computing ages is established, viz. September 1.)
4. Classification of pupils for enrollment data:
 - (a) Duplicate enrollment in the school.
 - (b) From other public schools in town or city.
 - (c) From other public schools in State.
 - (d) Original enrollment from all other sources.
5. Number of times child has been detained in a grade.
6. Foreign birth as affecting progress.
7. Kindergarten training as affecting progress.
8. Attendance in other schools as affecting progress.
9. Absence as affecting progress.
10. Numerous inquiries having to do with individual school management.

Diverse opinions as to the necessity of certain items on the "admission, discharge, and promotion card," as, for example, item "Conduct," are not necessarily barriers in the way of the uniform use of the form of card recommended; for in any school system such an item may be omitted by direction of the superintendent or left optional with principals. The value of a uniform card lies chiefly in three considerations:

1. Universal adaptability for use in whatever system of schools the pupil may enter.
2. Decreased cost because of printing in large quantities.
3. Establishment of common practices of record making and common terms for the expression of facts valuable for statistical investigation.

It is believed that any general record card recommended for universal adoption should not include a detailed statement of facts needed for an adequate study of individual cases of physically abnormal and retarded children. For such a purpose a special form should be used providing for yearly records of defective eyesight, hearing, condition of teeth, and other physical characteristics, and for records

concerning nutrition, environment, specific cases of illness, special aptitudes, and such other facts as are likely to be desired. The exact form of such a card may well be left for future consideration.

The general cumulative record card and this supplementary card will represent the *minimum* and *maximum* requirements of the individual cumulative record.

The daily register or daily summary should show four groups of admitted pupils as follows:

(a) Pupils previously enrolled during the year, including transfers, *within the school or school district*. (This item is thrown out in computing the number of different pupils enrolled during the year in a given school or district.)

(b) Pupils previously enrolled during the year *in some other school or school district in the town or city*. (This item is thrown out in computing the number of different pupils enrolled during the year in a given town or city.)

(c) Pupils previously enrolled during the year *in other towns or cities in the State*. (This item is thrown out in computing the number of different pupils enrolled during the year in a given State.)

(d) Pupils *not* previously enrolled during the year *in any town or city in the State*. (These are original enrollments included in all reports.)

It is not useful to attempt a classification of discharged pupils into four groups corresponding exactly to the four groups of admitted pupils. The following classification is suggested as a desirable one:

(a) Pupils temporarily discharged, and transferred within the school or school district.

(b) Pupils transferred to any other school, public or private. (Graduates separately.)

(c) Pupils permanently discharged to go to work. (Schooling discontinued before completion of elementary-school course.)

(d) Pupils discharged for other reasons. (A relatively small number whose schooling is discontinued before completion of elementary-school course for accidental reasons.)

More important, at the present time, than forms for recording attendance and enrollment data, is the securing of a common terminology for certain conditions of attendance and enrollment. The following definitions are submitted as representative of the best practice:

1. AGE AND GRADE CLASSIFICATION.—*For this purpose the age on the 1st day of September should be used. This is the age at which, approximately, the pupil enters upon the work of a new grade. There are good reasons for taking it in preference to January 1, the day on which the work of the grade is partially completed, or July 1, the approximate date on which the work of the grade is finished. It is commonly used in school census enumerations, and is conveniently near the time at which a great majority of pupils enter school. If once recorded on the "admission, discharge, and promotion card" it can be made a matter of record for each succeeding year with practically no effort and with little likelihood of error.*

2. NUMBER ENROLLED.—*It is generally understood that this item means the number enrolled exclusive of duplication, in whatever school unit it is reported for. The way in which this number may be ascertained is indicated under "Enrollment data," above.*

3. NUMBER BELONGING.—*As soon as a pupil is known to have left the school without intention to return he ceases at once to belong and he is not thereafter included in the number belonging. If absent under any other circumstances he is carried on the rolls as "belonging," and marked absent for three consecutive days (or until he returns if his consecutive absence*

is less than three days in duration). He is "temporarily discharged" at the end of three consecutive days of absence, and then ceases to "belong" until he returns to school and is "readmitted."

A period of three days is suggested as the limit of time during which pupils may be counted as "belonging," for the reason that it is believed to represent the common practice in a majority of the States.

N. B.—"Average number belonging" means the same as "average membership." The average number belonging is found by the same process as the average attendance.

4. AVERAGE ATTENDANCE.—The average daily attendance during the school year (which is the average number of pupils actually present each day the schools were in session) may be computed as follows:

(a) For a single school: Add together the number of days each pupil was present during the year or the number of pupils present each day during the year, and divide the sum (which is the "aggregate attendance in days") by the number of such school days.

(b) For a group of schools having the same number of days in the year (as the schools of most cities have): Divide the combined aggregate attendance in days of all the schools by the number of days in the school year.

(c) For a system of schools having different lengths of school year (as, for instance, those of a county): Add together the average attendance of the component schools and groups of the system as ascertained by the foregoing rules. For larger systems, as those of a State, the summing-up process is continued in the same way.

NOTE.—In systems of schools where monthly reports of attendance are called for the general principles of a, b, and c, above, apply to the finding of monthly averages. The sum of the monthly averages of attendance in the schools of most cities, divided by the number of months, is approximately the same as the average attendance for the year found by the methods given above.

5. AVERAGE NUMBER OF DAYS IN THE SCHOOL YEAR.—In a school system having different lengths of school year in its various units (as in c, above), the average number of days in the school year is found by dividing the combined "aggregate attendance in days" of all schools of the system by the "average attendance" as ascertained by the method given in c.

6. DISTRIBUTED ATTENDANCE.—Distributed attendance is the attendance of individual pupils distributed by groups according to the number of days they have attended school during the year.

A record of the number of days attended by each pupil during the year is provided for on the "admission, discharge, and promotion card," and it is believed that such a record, if generally kept, will prove to be of great interest and value in measuring school efficiency.

FISCAL STATISTICS.

In order to determine the cost of any particular part of our system of education, it is necessary not only to have adequate statistics concerning pupils and teachers, but also a report of 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 which are found in a given city. The form of report recommended by the committee provides for such differentiation as will enable anyone to make adequate comparisons among the several cities of the United States, and at the same time calls for a system of accounts which will make it possible to discover the cost of particular types of schools within the system itself.

The form which follows was agreed upon by a committee of representatives from the United States Bureau of Education, the Census Office, the Association of School Accounting Officers, and the Committee on Uniform Records and Reports of the Department of Superintendence. This schedule for reporting fiscal statistics is the one now sent out by the United States Bureau of Education. It is as follows:

A. PAYMENTS.

1. EXPENSES (COST OF CONDUCTING SCHOOL SYSTEM).

		Total	Salaries	Other objects
EXPENSES OF GENERAL CONTROL (OVERHEAD CHARGES).				
1.	Board of education and secretary's office.....			
2.	School elections and school census.....			
3.	Finance offices and accounts.....			
4.	Legal services.....			
5.	Operation and maintenance of office building.....			
6.	Offices in charge of buildings and supplies.....			
7.	Office of superintendent of schools.....			
8.	Enforcement of compulsory education and truancy laws.....			
9.	Other expenses of general control.....			
10.	Total			

Schools and special activities.

Total	Day schools.		Evening schools.		Normal schools.	Schools for the industries.	Special schools.	Special activities.
	Elementary, including kindergarten.	Secondary (high).	Elementary.	Secondary.				
2. EXPENSES OF INSTRUCTION.								
11.	Salaries of supervisors of grades and subjects.....							
12.	Other expenses of supervisors.....							
13.	Salaries of principals and their clerks.....							
14.	Other expenses of principals.....							
15.	Salaries of teachers.....							
16.	Textbooks.....							
17.	Stationery and supplies used in instruction.....							
18.	Other expenses of instruction.....							
19.	Total							
3. EXPENSES OF OPERATION OF SCHOOL PLANT.								
20.	Wages of janitors and other employees.....							
21.	Fuel.....							
22.	Water.....							
23.	Light and power.....							
24.	Janitor's supplies.....							
25.	Other expenses of operation of school plant.....							
26.	Total							

A. PAYMENTS—Continued.

I. EXPENSES (COST OF CONDUCTING SCHOOL SYSTEM)—Continued.

	Schools and special activities.							
	Day schools.		Evening schools.		Normal schools.	Schools for the industrials.	Special schools.	Special activities.
	Elementary, including kindergarten.	Secondary (high).	Elementary.	Secondary.				
Total.								
EXPENSES OF MAINTENANCE OF SCHOOL PLANT.								
27.								
28.								
29.								
30.								
31.								
EXPENSES OF AUXILIARY AGENCIES.								
LIBRARIES.								
32.								
33.								
34.								
PROMOTION OF HEALTH.								
35.								
36.								
TRANSPORTATION OF PUPILS.								
37.								
38.								
39.								
MISCELLANEOUS EXPENSES.								
40.								
41.								
42.								
43.								
44.								
45.								
46.								

II. OUTLAYS (CAPITAL ACQUISITION AND CONSTRUCTION).

47.								
48.								
49.								
50.								
51.								
52.								

A. PAYMENTS—Continued.

III. OTHER PAYMENTS.

53. Redemption of bonds.....	\$.....
54. Redemption of short-term loans.....	.....
55. Payment of warrants and orders of preceding year.....	.....
56. Payments to sinking funds.....	.....
57. Payments of interest.....	.....
58. Miscellaneous payments, including payments to trust funds, textbooks to be sold to pupils, etc.....	.....
59. Total.....	.....
60. Balances at close of year at.....	\$.....
61. Total payments and balances.....	.....

B. RECEIPTS.

REVENUE RECEIPTS.

62. Subventions and grants from State.....	\$.....
63. Subventions and grants from county.....	.....
64. Subventions and grants from other civil divisions.....	.....
65. Appropriations from city treasury.....	.....
66. General property taxes.....	.....
67. Business taxes (licenses, excise taxes, taxes on corporations, taxes on occupations, etc.).....	.....
68. Poll taxes.....	.....
69. Fines and penalties.....	.....
70. Rents and interest.....	.....
71. Tuition and other fees from patrons.....	.....
72. Transfers from other districts in payment of tuition.....	.....
73. All other revenue.....	.....
74. Total revenue receipts.....	.....

NONREVENUE RECEIPTS.

75. Loans and bond sales.....	\$.....
76. Warrants issued and unpaid.....	.....
77. Sales of real property and proceeds of insurance adjustments.....	.....
78. Sales of equipment and supplies.....	.....
79. Refund of payments.....	.....
80. Other nonrevenue receipts.....	.....
81. Total nonrevenue receipts.....	.....
82. Total receipts.....	.....
83. Balances at beginning of year.....	.....
84. Total receipts and balances.....	.....

C. VALUE OF SCHOOL PROPERTIES.

Class of buildings.	Total value of sites, buildings, and equipment.	Value of sites and buildings.	Value of equipment.	Interest on value of school plant.
General control.....
Elementary schools.....
Secondary schools.....
Normal schools.....
Schools for the industries.....
Special schools.....

DEFINITIONS OF TERMS USED IN THE SCHEDULE FOR REPORTING THE
FISCAL STATISTICS OF CITIES.

HEADINGS.

Total.—Under this heading include the sum of all figures in the columns to the right, these columns to contain no duplicates.

Schools for the industries.—Include only those schools which offer training in specific vocations. Do not include those schools in which instruction in hand training is offered with a general educational aim, as, for example, the prevailing type of manual training high school.

Special schools.—Include schools for blind, deaf, feeble-minded, delinquents, dependents, etc.

Special activities.—Include lectures, playgrounds, social centers, etc.

ITEMS.

School year.—Report data for the school year instead of the fiscal year when they conflict, if this is possible without much additional labor.

Net payments and receipts only to be reported.—The receipts and payments to be reported must in all cases be net, i. e., the receipts must always show the total amounts received from all sources less any amounts received in error and later corrected by refund payments; and the payments must always show the total amounts paid for the different objects less any amounts paid in error and later corrected by refund receipts.

EXPENSES.

Item 6. Offices in charge of buildings and supplies.—Divide this item into two parts when possible, placing upon the first dotted line expenses of "offices in charge of buildings," including those having charge of the construction and maintenance of physical properties, such as superintendent 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. Opposite "offices in charge of supplies" upon the second line, report expenses of the offices of superintendent of supplies, business manager, or other officers whose duties are concerned with the purchase and distribution of supplies.

Item 7. Office of superintendent of schools.—Include all payments for salaries and expenses of the superintendent of schools and of those subordinate administrative officers whose duties are largely administrative and who are not primarily supervisors of instruc-

tion, such as assistant superintendent and board of examiners. See Item 11.

Item 8. Enforcement of compulsory-education and truancy laws.—Include salaries and office expenses of truant officers and police officers detailed as truant officers if paid out of school fund. (Payments for expenses of truant and parental schools should not be entered here, but in column headed "Special schools.")

Item 11. Salaries of supervisors of grades and subjects.—Include salaries of assistant superintendents whose duties are mainly connected with the supervision of instruction and of supervisors of special subjects and of grades, including only those who devote half or more than half of their time to supervision. Include also the salaries of clerks of such officers.

In case an employee renders service in more than one kind of school in the same capacity, as that of a supervisor, prorate his salary, clerk hire, and other expenses between the different kinds of schools according to the amount of time devoted by him to each, charging the expense to the same account under each kind of school.

In case an employee performs one function in one kind of school and another function in another kind of school, as that of supervisor in the elementary schools and that of teacher in the secondary schools, charge his salary, clerk hire, and other expenses to the accounts corresponding to the function to which he gives the major portion of his time (if his time is evenly divided, to the higher function, as supervisor) and to the kind of school in which he exercises such function.

Item 13. Salaries of principals.—This item includes supervising principals, principals of groups and districts, and principals of buildings or similar units, including only those persons devoting half or more than half of their time to administration and supervision of instruction.

Item 15. Teachers.—Include all regular, special, and model teachers who devote more than half of their time to instruction.

Item 16. Textbooks.—Include only the payments for free textbooks furnished the pupils. The payments for textbooks purchased to sell to pupils should be reported under Item 58.

Item 17. Supplies.—Supplies are those things which when once used are actually or constructively consumed, including such items as writing paper, drawing paper, blank books, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, supplies for typewriter, and other mechanical office or school devices; magazines, newspapers, and other printed matter for current use; textbooks (for students, not purchased for library), test tubes, litmus paper, filter paper; polishing and abrading supplies; brooms and scrub brushes; drugs, chemicals, cleansers; laboratory supplies; wearing apparel; food supplies; flags;

recreational supplies, etc. Include also freight and cartage of such items. Supplies used in instruction should be included under Item 17; those used in operation of plant, under Item 24. See also definition of equipment, Item 50.

Item 18. Other expenses of instruction.—These items include other expenses incident to instruction, as rent of halls for graduation exercises, diplomas, etc.

Item 21. Fuel.—Include also freight, cartage, and weighing charges.

Item 24. Janitor's supplies.—See Item 17.

Item 27. Repair of buildings and upkeep of grounds.—Include payments for labor and materials incident to the repair of buildings, including painting, glazing, and of plumbing, lighting, heating, and ventilation equipment, and all payments for labor and materials incident to keeping the grounds in normal condition.

Item 28. Repairs and replacement of equipment.—For definition of equipment see Items 50 and 51.

Items 32, 33, and 34. Library expenses.—Payments for these expenses should be distributed according to the kind of school. Payments by school authorities for the maintenance of libraries used principally by the general public and not exclusively by the schools should be reported under "special activities."

Items 35 and 36. Promotion of health.—Report all payments for general promotion of health and distribute them among the various kinds of schools and educational activities as far as possible. Among the expenses that should be distributed to the different kinds of schools and special activities are "supervisors of physical training," "care and upkeep of playgrounds," etc. Payments for offices of directors and other overhead charges should be reported on the margin or on separate sheet under proper heads, as "clinic," etc.

Items 40 and 42. Payments to private schools and institutions.—Report all payments by the school system to private schools and institutions for the care and instruction of children in schools and institutions other than those belonging to the school system. These payments should be distributed as called for by the wording of the two lines, according to the kind of school or institution in which the children are kept; if in a day school or night school they should be given in the columns for such schools; while if in an institution furnishing board and clothing they should be placed in the column for special schools.

Item 44. Rent.—Charges for rent of offices used by the general administration should be reported under Item 8.

Items 47-51. Outlays.—Under "Outlays" report all payments for lands, new buildings, new equipment, additions to buildings, or extensive alterations that materially change and improve the buildings, classifying these payments as called for by these items. Include

with payments for land all costs of acquiring title, original grading, and improvements to the grounds, artesian wells, etc. Include with payments for new buildings, architects' fees, advertising for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, and ventilation equipment, etc.

All reports of payments for new equipment for general administration offices and all reports of payments for the acquisition, construction, or equipment of new buildings for the general administration should be reported in a column marked "Administration" on the margin or on an extra sheet.

Items 50-51. Equipment.—All things other than buildings, fences, and similar structures which are adapted to continuous use for increasing the efficiency or economy of human effort, including motors, power-operated machinery and accessories, hand tools, clocks, pianos, window shades, laboratory apparatus, furniture and furnishings, desks, globes, maps, charts, and typewriters, blackboards, except when included in contract for new building, wagons, harness, and other things used in transportation, fire-fighting apparatus, including hose, extinguishers, etc. (For convenience lighting, plumbing, heating, and ventilating equipment are considered as part of the building.)

Item 58. Miscellaneous payments.—Include also any excess of the amount paid for supplies purchased for a storeroom over the amount issued on requisition, and expenses for school lunch rooms carried on by school funds.

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Items 62-64. Subventions and grants.—Include all subventions and grants whether obtained from income from State funds, from leases of school lands, from appropriations, or from general property, business or poll taxes, or from fines and penalties.

Item 65. Appropriations from city treasury.—School systems that are administered as departments of the city government will report after Item 65 the aggregate appropriations from the city treasury for the use of school systems less any amounts that are derived from specific sources and are used exclusively for specific school purposes. These generally include amounts that for independent school districts would be reported after Inquiries 62, 63, 64, 71, 72, and in some cases 66. All amounts deducted as above directed from the aggregate appropriations should be reported on these lines as in the case of independent school districts.

Item 78. Sales of equipment and supplies.—Include receipts from sale of textbooks and supplies to pupils; also any excess of the amount of supplies issued on requisition from a storeroom over the amount paid for supplies; also receipts from lunch rooms carried on by school funds, from admission to public entertainments, etc.

DEFINITIONS OF FISCAL ITEMS IN THE SCHEDULE FOR STATE SYSTEMS AND IN THE ABRIDGED FISCAL SCHEDULE FOR CITIES.

The definitions of the items in the standard fiscal schedule for cities apply to the same items in the standard schedule for State systems and in the abridged city schedule, but many of the items in the last two are combinations of one or more items in the first schedule. A table is given below showing how this combination has been made. In order to ascertain the kinds of expenses that should be charged to any item in either of the last two schedules the definitions of all the items in the standard schedule which were combined in order to make the item should be consulted. Thus, to determine the expenses to be charged to Item 10 in the abridged schedule for cities, the definition for Items 22, 23, 24, and 25 in the standard schedule must be followed, as is indicated in the following table. Similarly, the expenses to be charged to 2Sb in the State schedule are given in definitions of Items 21 to 25, inclusive.

Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules.

State schedule.	Abridged city schedule.	Standard city schedule.
26a	1	1 2 3 4 5 6
26b 26c	2	7 8
27a	3 4	11 12 13 14
27b	5	15
27c	6 7	16 17 18
28a	8	20

Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules—Continued.

State schedule.	Abridged city schedule.	Standard city schedule.
	9	21
28b	10	22
		23
		24
		25
29	11	27
		28
		29
		30
30a	12	32
		33
		34
30b	13	35
		36
30c	14	37
		38
31	15	40
		41
		42
		43
		44
		45
32	17	47
		48
		49
33	18	50
		51
34	21	53
		54
		55
		56
35	20	57
	22	58
	25	62
	26	63
	27	64
	28	65

Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules—Continued.

State schedule.	Abridged city schedule.	Standard city schedule
	29	66
	30	67
	31	68
	32	69
	33	70
	34	71
	35	72
	36	73
	38	75 76
	39	77 78
	40	79 80

Progress in the field of school records and reports will be made possible by the cooperation of superintendents throughout the United States with the Bureau of Education and with the committee of this department, should such a committee be permanently appointed. The discussion of this committee and the forms which are submitted herewith have the advantage of having been formulated after a careful study of records and reports which are at present in use in our various school systems. That they may be improved upon is fully realized by those who have contributed to the discussion and investigation which has led to the formulation of this report.

PAYSON SMITH, *Chairman.*

GEORGE DRAYTON STRAYER, *Secretary.*

WILLIAM H. ELSON.

E. C. WARRINER.

CHARLES M. LAMPREY.