

**The COMMON CORE of  
STATE  
EDUCATIONAL  
INFORMATION**

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## FOREWORD

*The Common Core of State Educational Information* is an important contribution to the fundamental language of education. This handbook is designed to serve the same purpose for certain basic *items of educational information* as the dictionary serves for *words* in the English language. Here for the first time is listed the common core of items of educational information that every State department of education should have available annually; the items are defined, and a glossary of individual terms used in the definitions is included. The items in chapters two through ten should be available annually for the school year just completed; items in chapter eleven should be available annually in the fall for the school year in progress.

The need for such a handbook is apparent. The language of education over the years has grown, and items of educational information have taken on different meanings in different States. Recognizing the importance of comparability of data and common understanding of basic items, the National Council of Chief State School Officers requested the Office of Education to conduct a cooperative project with State and Territorial departments of education to achieve these objectives. In response, this project was undertaken in July 1951. Handbook I is the first of four publications planned in the State educational records and reports series; the others will deal with financial accounting, personnel accounting, and property accounting.

This handbook is the product of the best thinking over a period of years of those directly concerned with items of educational information. It includes the results

of the work of many individuals and groups. The three nationwide record and report projects which took place during the past half century laid a firm foundation for this handbook. Many of the items and definitions included here were established as a consequence of these former efforts.

A first step in the development of this handbook was the compilation by the Office of Education staff of a preliminary list of items which would constitute the common core of educational information that each State department of education should have available. This listing included definitions of the items plus a glossary of individual terms used in the definitions. Materials for the preliminary listing were selected and modified through (a) an analysis of the State and Territorial reporting forms, (b) an analysis of Federal reporting forms, and (c) conferences and discussions with staff members in each of the several service areas in the Office of Education.

The preliminary manuscript thus prepared underwent four major revisions. Hundreds of individuals concerned with educational records and reports critically examined the preliminary manuscript or one of its revisions and made suggestions for its improvement. Two national conferences, a series of six regional conferences, and a conference of representatives of non-public schools, each called by the Commissioner of Education, were focused on the development of this handbook. In addition, the development and implementation of this handbook was considered by the chief State school officers themselves, at their Washington, D. C., meeting in December 1952.

The first national conference convened on April 14, 1952, and lasted 5 days. Material in the preliminary manuscript was considered item by item. Conference recommendations were embodied in a revised manu-



script, four copies of which were transmitted to each chief State and Territorial school officer the following June. During the 4-month interval between June and October, staff members of the State and Territorial departments of education had an opportunity to critically examine the revised manuscript and assemble the suggestions for its improvement. During the month of October, a series of six regional conferences was held throughout the United States, attended by representatives of State departments of education and the Office of Education. At these conferences, the suggestions of State department of education members were carefully reviewed item by item and recommendations were made.

Again the manuscript was revised. While agreement existed on the vast majority of items, there remained a few about which slight differences prevailed. These issues were carefully delineated and became the topics for consideration at the second national conference held in March 1953. This conference resolved these issues and also made suggestions regarding the format of the handbook.

In February 1953, a meeting of representatives of nonpublic schools was convened to discuss the portion of the manuscript relating to items of educational information pertaining to nonpublic schools. The suggestions obtained from this meeting were likewise incorporated.

After the four major revisions, the manuscript was completed and duplicated, and copies were sent to each chief State school officer. Subsequently, at its annual meeting in June 1953, the National Council of Chief State School Officers officially accepted Handbook I as the fundamental guide for State educational record and reporting systems. The Council then adopted the following resolution:

We recognize the importance of adequate educational accounting. We urge, therefore, that the State and Territorial Departments of Education make prompt and complete use of the common-core terminology for comparable statistical information developed cooperatively by the U. S. Office of Education and the State and Territorial Departments to the end that information in local, State and Federal reports will be more meaningful.

We urge also that the U. S. Office of Education continue its important work in developing an adequate system of financial, personnel, and property accounting for use in all States. We pledge our continued cooperation in this endeavor.

Handbook I will need to be revised in future years from time to time to meet changing educational reporting needs throughout the Nation. Such action will insure its continued effectiveness as a basic guide.

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Many individuals actively shared in developing and perfecting this handbook. Many contributions were made by staff members of State departments of education and representatives of educational organizations in which the suggestions were channeled through designated representatives. The names of all such persons were not available. It is obviously impossible to list the name of each person who made an important contribution. The following list is limited, therefore, to the chief State school officers who participated in project deliberations and others who participated in national or regional conferences, where the decisions were made that determined the contents of this handbook.

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## Chapter one

# Glossary of Terms

THIS HANDBOOK contains the items, with their definitions, which comprise the common core of State educational information that should be available annually in each State department of education. Chapters two through ten contain the items to be recorded and reported annually for the school year that has just been completed. Chapter eleven contains the items to be recorded and reported in the fall of each year for the school year in progress. All items have been numbered consecutively throughout the handbook, with the number always appearing at the left hand margin of the page.

Chapter one contains definitions of terms used in this handbook. These definitions explain general terms and not specific items for the collection of information. The terms are arranged alphabetically according to subject, with cross references. For example, the definition of "Intermediate administrative unit" appears under "Administrative unit, intermediate." However, for convenience, the term "Intermediate administrative unit" is inserted in alphabetical order with a cross reference to "Administrative unit, intermediate." This arrangement makes possible the grouping of terms in broad categories with the convenience of an alphabetical arrangement. For example, terms dealing with different types of administrative units are grouped together, and terms dealing with different types of personnel are grouped together.

*Accident, school bus.*—An accident involving a school bus, when in authorized use, which results in personal injury or property damage, as when a child is injured by the bus or on the bus, or one involving a child immediately before boarding the bus (if the bus is arriving to take on children) or immediately after leaving the bus (before the bus has left the scene).

*Administration (General Control).*

—Administration includes: (a) The selection of policy-making groups such as the election of the board of education and other school elections; (b) the making of policy by the board of education, the secretary, or the fiscal officer (treasurer, comptroller); (c) general and educational administration by the superintendent of schools; (d) business administration.



tion even when separate; and (e) consultation and general research activity. Administration expenditures include those for the central office staff for the above-listed functions and all general control which is system-wide and not confined to one school, subject, or narrow phase of school services.

*Administrative unit.*—A geographic area which for specified school purposes is under the supervision or control of a single board of education and/or administrative officer. This may be a State, intermediate, or local basic unit.

*Administrative unit, intermediate.*—A unit smaller than the State which exists primarily to provide consultative, advisory, or statistical services to local basic administrative units, or to exercise certain regulatory and inspectoral functions over local basic administrative units. An intermediate unit may operate schools and contract for school services, but it does not exist primarily to render such services. Such units may or may not have taxing and bonding authority. Where there is a supervisory union board, the union should be included as an intermediate unit.

*Administrative unit, local Basic.*—An administrative unit at the local level which exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not be coterminous with county, city, or town boundaries.

*Adult education, public.*—Those organized public educational programs, other than the regular full-time and summer elementary and secondary day school, community college, and college programs, which provide opportunity for adults and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes should be included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods should not be included.

*Age.*—Age at last birthday on or prior to September 1. Age may be recorded and reported by years. For example, a child reported as 8 years old would have reached his eighth birthday on or prior to September 1 but would not have reached his ninth birthday.

*Aggregate days absence.*—The sum of the days absent of all pupils when school was actually in session during the year. Only days on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process should be considered as days in session. (See definition of "day in session.")

*Aggregate days attendance.*—See "Attendance, aggregate days."

*Aggregate days membership.* — See "Membership, aggregate days."

*Attendance, aggregate days.* — The sum of the days present (actually attended) of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. (See definitions of "day in session," and "day of attendance.")

*Attendance, average daily.* — In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools. (See definitions of "day in session," and "day of attendance.")

*Attendance area, school.* — See "School attendance area."

*Attendance officer.* — Persons who enforce compulsory attendance laws, analyze causes of nonattendance, and help to improve the attendance of individual pupils. Visiting teachers are not included under this term. (See "visiting teacher.")

*Average daily attendance.* — See "Attendance, average daily."

*Average daily membership.* — See "Membership, average daily."

*Average length of term in days.* — See "Length of term in days, average."

*Board of education, public.* — The elected or appointed body which has been created according to State law and vested with the responsibility for conducting the educational activities of a given geographical area of the State. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

*Building.* — One continuous structure which may or may not be connected with other structures by passageways. It includes the building itself and the plumbing, heating, ventilating, mechanical, and electrical work; and lockers, cabinets, and shelves which are built into the building. Two structures connected by a breezeway, a covered walkway, or tunnel would be two buildings.

*Capacity, normal.* — See "Normal capacity."

*Capital outlay.* — An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional

equipment. Includes installment or lease payments on property which have a terminal date and result in the acquisition of property.

*Class.*—A group of students assembled for instruction for a given period of time under one teacher, but not necessarily the same teacher, in a situation where the teacher and the students are in the presence of each other.

*Classes, special education.*—Classes organized for the particular purpose of providing instruction to exceptional children. (See definition of "exceptional children.")

*Classes, ungraded elementary.*—Elementary classes in which children are not grouped according to standard grade classification.

*Clerical personnel.*—See "Personnel, clerical."

*Combined elementary and secondary school plant.*—See "School plant, combined elementary and secondary."

*Community college (Junior college, technical institute, etc.).*—A public school beginning with grade 11 which offers at least 1 but less than 4 years of work and does not grant the baccalaureate degree. (See definition of "adult education.")

*Community services.*—Those services which are provided by the school administrative unit for the community as a whole or some segment of the community and which are not re-

stricted to the public schools or adult education programs.

*Consultants or supervisors of instruction.*—School personnel who have been delegated the responsibility of assisting teachers in improving the learning situation and instructional methods.

*Current expense.*—Any expenditure except for capital outlay and debt service. If accounts are kept on the accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on the cash basis, it includes only actual disbursements.

*Day in session.*—A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.

*Day of attendance.*—A day of attendance is one in which a pupil is present for the full school day under the guidance and direction of a teacher while school is in session. When a pupil is present for only part of the day, it should be considered as a partial day of attendance in the same proportion that his time present

at school bears to the total length of the school day. If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, a pupil attending for all of either session should be considered as having attended for the full day. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance. (See definition of "day in session.")

*Debt service.*—Payments for the retirement of debt and payments of interest on debt.

*E1 and E2.*—See "Original entry in a given State."

*Elementary school.*—See "School, elementary."

*Emergency programs, State education agencies.*—Those programs, other than the operation of schools, which were established to cope with conditions of pressing necessity and are not considered a permanent part of the activities of a State education agency. Illustrations are the State administration of the Veterans Program, Surplus Property, etc.

*Enrollments.*—The total number of original entries in a given school unit. In a given State, this is the total number of original entries in public schools plus the total number of original entries in nonpublic schools. (See definition of "original entry.")

*Equipment.*—Fixed or movable articles such as furniture, furnishings,

machinery, and school library books which are not an integral part of the building or building service but are used regularly in administration, the instructional program, other school services, or in plant operation and maintenance and are not immediately consumed in the normal course of usage. Expenditures for initial or additional equipment should be classified as capital outlay. Expenditures for replacements of equipment should be classified under maintenance.

*Exceptional children.*—Children who because of certain atypical characteristics may require special instruction and guidance. These are the children who are: Physically handicapped, mentally retarded, gifted, or severely disturbed (mentally or physically). The physically handicapped may be subdivided into the following groups: The crippled, the blind, the partially seeing, the deaf, the hard of hearing, the defective in speech, and those with health problems resulting from epilepsy, cardiac conditions, tuberculosis, diabetes, and other diseases.

*Expenditures.*—If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. If accounts are kept on the cash basis, this includes only actual disbursements for these purposes.

*Fixed charges.*—Charges of a generally recurrent nature which are not readily allocable to other expenditure categories. They include such charges as: Rent, school board contributions

to retirement funds, insurance and judgments, and payments of pensions from current funds where no retirement fund exists.

*Full-time equivalence.* — The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position. When expressed as a percentage, it should be to the nearest tenth.

*Full-time personnel.* — See "Personnel, full-time."

*Fund, permanent school.* — Money, securities, or drafts which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds have, in most cases, been derived from the sale of State school lands set aside by the Federal and/or State Government, rents and royalties, and from surplus revenue returned to the State by the Federal Government. In some instances there may be endowment funds for individual schools. There may also be nonexistent funds which are legally recognized as an obligation; these may be considered as permanent funds.

*Fund, revolving.* — A fund provided to carry out a cycle of operations.

The amounts expended from the fund are restored from earnings from operations or by transfers from other funds so that it remains intact, either in the form of cash, receivables, inventory, or other assets. These funds are also known as reimbursable funds.

*Fund, sinking.* — Money which has been set aside or invested for the definite purpose of meeting payments on debts at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

*General use room.* — See "Room, general use."

*Grade.* — That portion of the school course in elementary and secondary schools which represents the work of one school year.

*Grade distribution.* — The total number of original entries in the State (E1+E2) for each grade of a number of specified grades at the end of the school year.

*Guidance personnel.* — See "Personnel, guidance."

*Health personnel.* — See "Personnel, health."

*High school graduate.* — A person who has received formal recognition, from the school authorities, as by the granting of a diploma, for completing a prescribed course of study, in a high school, terminating with grade 12. (Grade 11 in a few systems.)

*Incomplete regular high school.*—  
See "School, incomplete regular high."

*Instruction.*—The activities dealing directly with the teaching of students or improving the quality of teaching.

*Instruction room.*—See "Room, instruction."

*Instruction room, special.*—See "Room, special instruction."

*Instructional personnel.*—See "Personnel, instructional."

*Intermediate administrative unit.*—See "Administrative unit, intermediate."

*Junior college.*—See "Community college."

*Junior high school.*—See "School, junior high."

*Junior-senior high school.*—See "School, junior-senior high."

*Kindergarten.*—A group or class that is organized to provide educational experiences for children for the year immediately preceding the first grade and conducted during the regular school year. In some school systems these groups may be called "pre-primary," "junior primary," etc.

*Laboratory, model, and practice school.*—See "School, laboratory, model, and practice."

*Length of term in days.*—Length of term for a school is the number of days school was actually in session

during the year. Only days on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process should be considered as days in session. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session. (This should be the length of term used for computing ADA and ADM.)

*Length of term in days, average.*—For the State as a whole, this is the aggregate days attendance for the State divided by the average daily attendance for the State.

*Local basic administrative unit.*—See "Administrative unit, local basic."

*Maintenance of plant (plant repairs and repairs and replacement of equipment).*—Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements with property of equal value and efficiency. If additional values and increased efficiency result through replacements, these additional values should be charged to capital outlay.

*Maintenance personnel.*—See "Personnel, maintenance."

*Makeshift or improvised instructional facilities.* — Any facility or space used for instruction room purposes but not designed or specifically adapted for such purposes.

*Membership.* — A pupil is a member of a class or school from the date he presents himself at school and is placed on the current roll until he permanently leaves the class or school for one of the causes recognized as sufficient by the State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging.

*Membership, aggregate days.* — The sum of the days present and absent of all pupils whose school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. (See definitions of "day in session," and "day of attendance.")

*Membership, average daily.* — In a given school year, the average daily membership for a given school is the aggregate days membership of the school divided by the number of days school was actually in session. Only days on which pupils were under the

guidance and direction of teachers in the teaching process should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools. (See definitions of "day in session," and "day of attendance.")

*Nonpublic school.* — See "School, private or nonpublic."

*Nonreturn receipts.* — See "Receipts, nonreturn."

*Normal capacity.* — The number of pupils that can be accommodated in the instruction rooms of a given plant for the school day according to existing State standards, exclusive of multiple sessions.

*Number of personnel.* — See "Personnel, number of."

*Nursery school.* — A beginning group or class that is organized to provide educational experiences for children for the year immediately preceding the kindergarten and conducted during the regular school year. These groups are sometimes called "pre-school groups," "child care centers," "cooperative nursery schools," etc.

*One-teacher school.* — See "School, one-teacher."

*Operation of plant.* — Those activities which are concerned with keeping the physical plant open and ready for use. It includes cleaning, disin-

fecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such housekeeping activities as are repeated somewhat regularly; daily, weekly, monthly, or seasonally. It does not include repairing.

*Operational personnel.*—See "Personnel, operational."

*Original entry in a given State.*—A pupil who enters school for the first time in a given school year in a given State. The State is the unit. The number of original entries is a cumulative total; the number increases during the year, it never decreases. The total number of original entries in the State is the sum of the original entries in public and nonpublic schools, including laboratory, model, and practice schools. Pupils who had been in school in a Territory and transferred to a State or to another Territory should be recorded as *RI* original entries.

There are two types of original entries in a State. The first, designated by the symbol *RI*, includes pupils who enrolled for the first time in the United States in either a public or nonpublic school for the school year for which the report is made. The second type, designated by the symbol *R2*, includes pupils who were previously enrolled for the school year in a public or nonpublic school in another State and who have not previously been recorded in your State.

*Other school services.*—Those direct and personal services to pupils which, though closely related, are not instruction. They are concerned primarily with getting the children to school and their physical and social well-being.

*Part-time personnel.*—See "Personnel, part-time."

*Pension systems.*—A free retirement plan whereby persons leaving service in the educational system because of age, illness, or length of service receive payments from funds to which they have not contributed. Payments may be made either in a lump sum or in the form of an annuity. (See "retirement fund system.")

*Personnel, attendance.*—See "Attendance officer," and "Visiting teacher."

*Personnel, clerical.*—Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

*Personnel, full-time (For school employees).*—School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

*Personnel, guidance.*—Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance program in whole or in part. Classify here: Counselors, deans, placement counselors, guidance specialists, and similar personnel. This refers to both certificated and noncertificated personnel.



*Personnel, health.*—Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

*Personnel, instructional.* — Those who render direct and personal services which are in the nature of teaching, or the improvement of the teaching-learning situation. Included here are: Consultants or supervisors of instruction, principals, teachers (including teachers of homebound), guidance personnel, librarians, and psychological personnel. Attendance officers, health personnel, visiting teachers, and clerical personnel should not be included as instructional personnel.

*Personnel, maintenance.* — Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

*Personnel, number of.* — The number of superintendents, supervisors, principals, teachers, clerks, custodians, etc., refers to the number of positions. Although a position may become vacant several times during the year, with the result that several persons may be employed to fill this one position, it would be considered as one position.

*Personnel, operational.* — Personnel on the school payroll who are

primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly—daily, weekly, monthly, or seasonally.

*Personnel, part-time.* — Personnel who occupy positions the duties of which require less than full-time service. This includes those employed full time for part of the school year, part time for all of the school year, and part time for part of the school year.

*Personnel, psychological.* — This term applies to psychologists and psychometrists. It does not apply to psychiatrists and psychiatric social workers; they are treated as health personnel.

*Personnel, recreational.* — Personnel employed by a school system for the primary purpose of administering or supervising play activities.

*Principal.*—The administrative head of a school (not school district) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

*Privately owned vehicle.*—See "Vehicle, privately owned."

*Psychological personnel.* — See "Personnel, psychological."

*Public adult education.* — See "Adult education, public."

*Public school.*—See "School, public."

*Public schoolboaring authority.*—A public corporation or quasi-corporation having power to acquire and hold property, construct public school buildings, lease them to local public school administrative units, and/or transfer title to such units.

*Publicly owned quarters.* — A n y public school facility owned by the school administrative unit or under its control through a contract to purchase. Public school facilities designed for school purposes and owned by the county or municipal unit of government should be included.

*Pupils transported.* — The average daily attendance of transported pupils.

*Pupils, unclassified elementary.* — Elementary school pupils who cannot be classified according to grade level.

*Pupils, unclassified secondary.* — Secondary school pupils who cannot be classified according to grade level.

*R1-R6.*—See, "Reentries."

*Receipts, nonrevenue.* — Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and the value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and

proceeds from insurance adjustments constitutes most of the nonrevenue receipts. Refunds for overpayments should be abated against the appropriate expenditure item; however, if they have to be reported, they should be reported as nonrevenue receipts.

*Receipts, revenue.*—Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

*Records.*—Written statements of information which are made by a person, unit, or organization for the use of that person, unit, or organization. They tend to assemble data.

*Recreational personnel.*—See "Personnel, recreational."

*Reentries.*—For each school year, the pupils received from another classroom in the same school or another school in the State. In every case, these pupils have already been recorded as original entries in some school in the State. There are no items for collecting information about reentries in this handbook. The coding listed below is included because these symbols are used for internal pupil accounting.

*Types of Reentries:*

*R1*—Pupil received from another room in the same school. (This applies where homeroom registers are kept.)

*R2*—Pupil received from another public school in the same administrative unit.

*R3*—Pupil received from a nonpublic school in the same administrative unit.

*R4*—Pupil received from a public school in the State but outside the administrative unit.

**R3**—Pupil received from a nonpublic school in the State but outside the administrative unit.

**R4**—Pupil occupying the same room in the same school after withdrawal or discharge.  
R (total)—Add R1 through R4.

**Regular 4-year high school.** — See "School, regular 4-year high."

**Regular programs, State education agencies.** — These programs, other than the direct operation of schools, which are carried out year after year by a State education agency as a permanent part of its activities. These are programs such as: Provision of consultative service to local school districts in administration, curriculum, finance, and transportation; research and statistical services; distribution of State aid; professional licensing; and operation of the State library.

**Remodeling.** — Any major permanent structural improvement to a building. It includes changes of partitions, roof structure, or walls. Repairs should not be included here but should be included under maintenance.

**Reports.**—Written statements of information which are made by a person, unit, or organization for the use of some other person, unit, or organization. They tend to summarize data.

**Retirement fund system.** — A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational

system by reason of age, illness, or length of service. (See "pension system.")

**Revenue receipts.** — See "Receipts, revenue."

**Revolving fund.** — See "Fund, revolving."

**Room, general use.** — As used here, this term is limited to auditoriums, gymnasiums, cabarets, libraries, and multipurpose rooms according to the major use of the facility.

**Room, instruction.** — Any room which was originally designed, or later adapted, to accommodate some form of group instruction on a day-by-day basis and which is available for such purpose. "Adapted," as used here, means that the use of the room has been changed, through the movement of the fixed walls or partitions of the room, for the purpose of converting it to an instruction room. Special instruction rooms should be included, but rooms such as auditoriums, gymnasiums, lunchrooms, libraries, study halls, and multipurpose rooms should not be included as instruction rooms.

**Room, special instruction.** — A room or suite of rooms provided with special equipment and used for specialized learning activities such as kindergarten rooms, laboratories, and shops.

**School.** — A division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with

one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

*School attendance area*.—The geographic area which is served by a school. It does not necessarily constitute a local taxing unit and likewise does not necessarily have an independent system of administration. Attendance areas for elementary schools may or may not be coincident with attendance areas for secondary schools.

*School, elementary*.—A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergarten and nursery schools if they are under the control of the local board of education.

*School, incomplete regular high*.—A secondary school which offers less than four full years of work beyond grade 8 in a school system that is organized in such manner that grades 9, 10, or 1 through 8 constitute the elementary grades. These are sometimes called truncated high schools.

*School, junior high*.—A separately organized secondary school intermediate between elementary and senior high school.

*School, junior-senior high*.—A secondary school organized on a junior-senior basis and administered under one head as one unit.

*School, laboratory, model, and practice*.—An elementary or secondary school in which part or all of the teaching staff consists of cadet teachers and the control and operation of the school rests with an institution which trains teachers. Where such schools are operated as part of the public school system and information is reported to the public school board, information about these schools should be included with the public school data. Where these schools do not report to the public school board, the items of information in chapter ten, section I, should be used for recording and reporting information. Data about these schools should never be included in both places.

*School, one-teacher*.—A school in which one teacher is employed to teach all grades authorized in the school, regardless of the number of rooms in the building. There are two classifications of one-teacher schools used in this handbook: (1) Those with four or less grades, and (2) those with five or more grades. Pupils do not necessarily have to be enrolled in all grades in the reported year.

*School, private or nonpublic*.—A school established by an agency other than the State or its subdivisions which is primarily supported by other than public funds, and the operation of whose program rests with other

than publicly elected or appointed officials.

*School, public.*—A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

*School, regular 4-year high.* — A 4-year high school immediately following elementary school in an 8-4 plan or, in some instances, 7-4 plan. This does not include vocational or trade high schools. (See definition of "school, vocational or trade high.")

*School, secondary.* — In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

*School, senior high.*—A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system.

*School, summer.* — The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

*School, undivided high.* — A secondary school served by one faculty organized under one principal which includes more than four grades, is not

divided on a junior and senior basis, and is not preceded by a junior high school in the school system.

*School, vocational or trade high.*— A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semiskilled trades or occupations. It includes such schools whether federally aided or not. Departments of other types of high schools which offer such courses as the commercial, agricultural, home economics, industrial arts, and other applied art courses would not be considered as separately organized vocational high schools.

*School bus.*—A vehicle with a manufacturer's rated seating capacity of 12 or more. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.)

*School bus accident.* — See "Accident, school bus."

*School plant.* — The term "school plant" includes the site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

*School plant, combined elementary and secondary.*—A school plant which houses both an elementary school and a secondary school.

*School site.* — The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

*Secondary school.* — See "School, secondary."

*Senior high school.* — See "School, senior high."

*Service vehicle.* — See "Vehicle, service."

*Sinking fund.* — See "Fund, sinking."

*Small vehicle.* — See "Vehicle, small."

*Special education classes.* — See "Classes, special education."

*Special instruction room.* — See "Room, special instruction."

*State board of education.* — The board having the major responsibility for the general supervision of elementary and secondary education in the State. This board may also have total or partial responsibility for the supervision of higher education.

*State education agencies.* — The organizations established by law for the primary purpose of carrying out a part of the educational responsibilities of the State. They are characterized by having statewide jurisdiction and may be composed of a State board, chief executive officer, and staff. Some State education agencies may lack one or two of these three elements, but in any case there must be either a board or a chief executive officer. The term "commission" is sometimes used in place of "board."

*State department of education.* — A collective term for the service organization which consists of the chief

State school officer and those State employes who are responsible to him either directly or through subordinates. The State department generally has a governing board.

*Summer school.* — See "School, summer."

*Superintendent of schools.* — The chief executive officer of a school administrative unit. (In those States where there is a variance in the title of the chief executive officer of a school administrative unit, it should be indicated in a footnote on the collection form or any published materials.)

*Supervisors of instruction.* — See "Consultants or supervisors of instruction."

*Supplies.* — Articles or materials used in administration, the instructional program, and other school services or in plant operation and maintenance which are consumed in the course of such use. Some examples are ink, pencils, electric-light bulbs, coal, and chemicals.

*Teacher.* — A person employed to instruct pupils or students in a situation where the teacher and the pupils or students are in the presence of each other. This term is not applied to librarians or other instructional personnel in this handbook.

*Unclassified elementary pupils.* — See "Pupils, unclassified elementary."

*Unclassified secondary pupils.* — See "Pupils, unclassified secondary."

*Undivided high school.* — See "School, undivided high."

*Ungraded elementary classes.* — See "Classes, ungraded elementary."

*Vehicle, privately owned.* — A vehicle owned by the contractor; a vehicle partially owned by the contractor (for instance the contractor may own the chassis and the school own the body); or a car used by a parent who is paid from public funds to transport his own children and sometimes other children to school.

*Vehicle, service, transportation.* — A service truck, gasoline truck, car of supervisor, or other such vehicle not used for carrying pupils if at least half of its use is for the pupil transportation program.

*Vehicle, small.* — A vehicle with a manufacturer's rated seating capacity of less than 12. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.)

*Visiting teacher (home-school counselor).* — Visiting teachers, home-school counselors, home-school visitors, and school social workers who bring together the home, school, and community in solving the problems of individuals. Excluded are teachers for home instruction and teachers for instruction in hospitals, convalescent homes, and detention homes; they are included under instructional personnel as teachers.

*Vocational or trade high school.* —

See "School, vocational or trade high."

*Withdrawals.* — For each school year, those pupils who have permanently severed their connection with classes, grades and/or schools. A pupil is a member of a school from the date of official entry of his name on the current roll until he permanently leaves school for one of the causes recognized as sufficient by the State. There are no forms for collecting information about withdrawals in this handbook. The coding listed below is included because these symbols are used for internal pupil accounting.

#### Type of Withdrawals

W1—Pupil promoted or transferred to another room in the same school. (This applies where basement schools are kept.)

W2—Pupil promoted or transferred to another public school in the same administrative unit.

W3—Pupil transferred to a nonpublic school.

W4—Pupil moved out of administrative unit or town.

W5—Pupil quit school after passing compulsory attendance age.

W6—Pupil found work permit.

W7—Pupil graduated.

W8—Pupil withdrawn because of death.

W9—Pupil moved from school because of physical or mental disability.

W10—Pupil committed to psychiatric institution.

W11—Pupil drafted or enlisted in the armed services.

W12—Pupil left school because of marriage.

W13—Pupil left school for causes known but not covered by W1—W12.

W14—Pupil left school for reasons unknown.

*Workload.* — As used here, this term refers to work performed by school employees during the regular school hours.

## Chapter two

# State Education Agencies

The items in this chapter should be used for those records and reports which deal with the *consultative, advisory, statistical, and regulatory* functions of State education agencies.

Do not include personnel and financial data for State-operated elementary and secondary schools, transportation systems, adult education programs, and community colleges in the items in this chapter. Such information should be included in the items in those chapters pertaining to the operation of public elementary, secondary, adult, and community college programs of education.

### Section I

## Personnel of State Education Agencies

The items of information discussed in this section should be available in the State department of education to show separately two classifications: (1) The number of full-time positions, and (2) the number of part-time positions reported on a full-time annual equivalence basis. In determining part-time positions, the following example illustrates how information should be included. Suppose two clerks are each employed half of each day for the whole year. Under part-time clerical positions, this would be included as one position.

In some instances, the duties of a full-time position may require a person to devote parts of his time to several different functions. For example, the position might be director of teacher licensing and director of other professional licensing. In such cases, personnel should be classified as full-time personnel according to the service to which they devote more than half of their time.

Vocational rehabilitation personnel should not be included in items 1-13 in this section; they should be included in the items in Section IV of this chapter. Personnel data for State-operated elementary and secondary schools, transportation systems, adult education programs, and community colleges should not be included in items 1-13; they should be included in the items in chapter five.



"Personnel for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education."

### **State Board of Education Personnel**

Include in items 1-4 personnel responsible to the State board of education but not responsible to the chief State school officer.

In those instances where the State board of education and the State board for vocational education share the same staff personnel, the employees shared by the two boards should also be included in items 1-4.

1. *Number of members of the State board of education.*
2. *Number of educational services and other professional personnel.*—Include the personnel responsible to the board except secretarial, clerical, plant operation, and plant maintenance personnel. Do not include personnel hired on an occasional basis to conduct surveys.
3. *Number of secretarial and clerical personnel.*
4. *Number of plant operation and maintenance personnel.*

### **State Department of Education Personnel**

Include in items 5-11 those State employees who are responsible to the chief State school officer, either directly or through a subordinate. Heads of State-operated schools or colleges should not be included unless they provide specialized statewide services to schools and school personnel, or are recognized as bureau or division heads in the department of education.

#### **Departmental Management and Service Personnel.**

5. *The chief State school officer and the number of his departmental staff who administer the department and/or provide educational services to schools on a statewide basis.*—Include the chief State school officer, and the members of his staff such as deputy, associate and assistant chief State school officers, administrative assistants and heads of the major classified divisions of the department who assist him in directing, coordinating and controlling the operation of the State department of education in providing educational leadership.
6. *Number of other personnel who help to provide both direct and indirect educational services to schools on a statewide basis.*—Include personnel in positions such as consultants, supervisors, advisers, assistants, and specialists, who provide service on a statewide basis in such fields as curriculum development, schoolhouse planning and construction, school finance, research, auditing, statistics, public relations, personnel, school health, school lunch, teacher licensing, legal service, and editorial service. Do not include secretarial

and clerical personnel or plant operation and maintenance personnel; they should be included in items 8 and 9, respectively.

**7. Number of personnel who provide educational services to schools in specific regions or districts of the State.**—Include regional personnel in positions such as consultants, supervisors, advisers, assistants, and specialists, who provide service in such fields as curriculum development, schoolhouse planning and construction, school finance, auditing, school health, and school lunch. These are State department of education personnel whose activities are confined to a portion of the State, regardless of where they are housed. Do not include secretarial and clerical personnel or plant operation and maintenance personnel; they should be included in items 8 and 9, respectively.

**Secretarial and Clerical Assistants to Departmental Management and Service Personnel.**

**8. Number of secretarial and clerical assistants to departmental management and service personnel.**—Include employees classified as secretaries, clerks, stenographers, office equipment operators, etc., who assist the departmental management and educational services personnel. Do not include secretarial and clerical personnel for such programs as State library, State museum, teacher retirement, teacher placement, archives, and history; they should be included in item 11.

**Plant Operation and Maintenance Personnel.**

**9. Number of plant operation and maintenance personnel.**—Include building superintendents, engineers, custodial personnel, electricians, painters, and all other personnel who service and maintain the buildings and grounds of the State department of education.

**Personnel for Supplementary Services.**

**10. Number of administrative heads of other programs operated by the State department of education, except schools or colleges.**—Include the administrative heads of such programs as State library; State museum; teacher retirement; teacher placement; licensing, except teacher licensing; archives; and history. Include each administrative head by the name of the program he administers.

**11. Number of aides to administrative heads of other programs operated by the State department of education, except schools or colleges.**—Include all such aides, including secretarial and clerical personnel, employed in such programs as State library; State museum; teacher retirement; teacher placement; licensing, except teacher licensing; archives; and history. Include the number of aides by the name of the program.

### State Board for Vocational Education Personnel

Items 12-15 apply only to certain States. Include in these items personnel responsible to the State board for vocational education *but not responsible* to the chief State school officer.

In those instances where the State board of education and the State board for vocational education share the same staff personnel, the employees shared by the two boards *should not be* included in items 12-15. They should be included as State board of education personnel in items 1-4.

12. *Number of members of the board for vocational education.* — The number of members should be included in all cases.

13. *Number of educational services and other professional personnel.*— Include the personnel responsible to the board for vocational education except secretarial, clerical, plant operation, and plant maintenance personnel. *Do not include* personnel hired on an occasional basis to conduct surveys.

14. *Number of secretarial and clerical personnel.*

15. *Number of plant operation and maintenance personnel.*

## Section II

### Finance of State Education Agencies

Include in items 16-51 in this section the receipts and expenditures for the services of the personnel included under Section I in this chapter.

*Do not include* financial data for vocational rehabilitation in items 16-51; include such data in the items in Section IV of this chapter. *Do not include* financial data for State-operated elementary and secondary schools, transportation systems, adult education programs, and community colleges, or any funds which are distributed by the State to local units; these data should be included in the items in chapter six, "Finances for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education."

### Receipts of State Education Agencies

**Receipts of the State Board and State Department of Education, Including the Vocational Board and Department Even When Organized Separately.**

a. **Receipts for regular programs.**

Regular programs are those of a permanent nature which are continued year after year as a part of the normal activity of an agency.

16. *Federal vocational receipts.*—Include only receipts for State administra-

tion. *Do not include* moneys received for distribution to local units, or for vocational teacher training and vocational rehabilitation.

**17. Other receipts from the Federal Government.** — Include only money for State administration (not distributed to schools) paid by the Federal Government such as money for Indian education, and money derived from Federal forest reserves. *Do not include* funds for emergency programs such as veterans education, and school facilities survey; they should be included in item 22.

**18. State appropriations.**—Include money appropriated by the legislature for administration of the State department and board of education, including money for the administration of the vocational department and board even when separately organized. *Do not include* money appropriated for distribution to local or intermediate units. *Do not include* money which has been initially appropriated to another agency and transferred to the State department or board of education, or to the vocational department or board for regular programs; it should be included in item 19.

**19. Other receipts from the State.**—Include any other money received from the State for the administration of the State department and board of education, including money received by a separate vocational department and board for its administration. The sources of the money should be identified with the amount of the receipts from each source. Include also money transferred from other State agencies for regular programs.

**20. Fees.**—Include money collected by the State department of education for teachers' certificates, registration with teachers' placement bureaus, examinations, and other services. This should be the net amount which is used for the operation of the board or department. If the department of education operates the school lunch program, school lunch fees *should not be* included here; they should be included under Section X, chapter six.

**21. Philanthropic.**—Include only money which is applied to State department functions, including the vocational program. For example, include money for regular staff personnel supported wholly or in part by philanthropic funds. *Do not include* funds that are apportioned to other administrative units.

b. Receipts for emergency programs.

**22. Receipts for emergency programs by name of program.** — Include receipts for the State administration of such programs as the education of veterans, and school facilities survey. The name of the program should be identified with the amount of the receipts. The source of the receipts should be indicated for each program, i.e., Federal, State, other by name.

## Expenditures of State Education Agencies

### Expenditures of the State Board of Education.

Include in items 23-31 the expenditures of the State board of education. Do not include any expenditures of the State department of education.

If the State board of education and the State board for vocational education share the same staff personnel, the salaries and other expenses of the personnel shared by the two boards should also be included in items 23-31.

#### a. Expenditures for regular programs.

23. *Expenses of board members.*—Include per diem, travel expenses and any compensation paid to board members.

24. *Compensation for occasional consultative and advisory services.*—Include the salaries, per diem and travel expenses of persons who are hired occasionally to carry out studies and surveys and, in general, act as consultants.

25. *Salaries of educational services and other professional personnel.*—Include the salaries of those personnel responsible to the board except secretarial, clerical, plant operation, and plant maintenance personnel. These are the salaries of personnel included in item 2. Do not include salaries and per diem of personnel hired on an occasional basis to carry out studies and surveys; such compensation should be included in item 24.

26. *Salaries of secretarial and clerical personnel.*—These are the salaries of personnel included in item 3.

27. *Salaries of plant operation and maintenance personnel.*—These are the salaries of personnel included in item 4.

28. *Travel for members of the staff.*—Include travel expenses for the personnel included in items 2-4.

29. *Fixed charges.*—Include such charges as rent, insurance, and other regular and recurring charges.

30. *Supplies and other expenses.*—Include expenditures for materials, supplies, and printing and duplicating for the State board of education.

#### b. Expenditures for emergency programs.

31. *Expenditures of emergency programs by name of program.*—Include the expenditures for any programs which are temporary. The name of the program should be identified with the amount of the expenditure.

### Expenditures of the State Department of Education.

#### a. Expenditures for regular programs.

32. *Salary of the chief State school officer.*

33. *Salaries of the departmental staff who administer the department and/or provide educational services to schools on a statewide basis.*—Include the salaries of personnel such as deputy, associate and assistant chief State school officers, administrative assistants and heads of the major classified divisions of the department who assist the chief State school officer in directing, coordinating, and controlling the operation of the State department of education in providing educational leadership. With the exception of the chief State school officer, these are the salaries of the personnel included in item 5.

34. *Salaries of other personnel who help to provide both direct and indirect educational services to schools on a statewide basis.*—Include the salaries of personnel such as consultants, supervisors, advisers, assistants, and specialists, who provide service on a statewide basis in such fields as curriculum development, schoolhouse planning and construction, school finance, research, auditing, statistics, public relations, personnel, school health, school lunch, teacher licensing, legal service, and editorial service. These are the salaries of the personnel included in item 6.

35. *Salaries of personnel who provide educational services to schools in specific regions or districts of the State.*—Include the salaries of regional personnel in positions such as consultants, supervisors, advisers, assistants, and specialists, who provide service in such fields as curriculum development, schoolhouse planning and construction, school finance, auditing, school health, and school lunch. These are the salaries of the personnel included in item 7.

36. *Salaries of secretarial and clerical assistants to departmental management and service personnel.*—Include the salaries of employees classified as secretaries, clerks, stenographers, and office equipment operators, who assist the departmental management and educational services personnel. These are the salaries of the personnel included in item 8.

37. *Salaries of plant operation and maintenance personnel.*—Include the salaries of building superintendents, engineers, custodial personnel, electricians, painters, and all other personnel who service and maintain the buildings and grounds of the State department of education. These are the salaries of the personnel included in item 9.

38. *Salaries of personnel for supplementary services.*—Include the salaries of administrative heads, and their aides, of such programs as State library; State museum; teacher retirement; teacher placement; licensing, except teacher licensing; archives; and history. These are the salaries of the personnel included in items 10 and 11.

39. *Travel for members of the staff.*—Include expenses for in- and out-of-state travel, such as railroad and pullman fares, mileage, and hotel expenses of State department of education personnel.

40. *Fixed charges.*—Include such charges as rent, insurance, and other regular and recurring charges.

41. *Supplies and other expenses.*—Include expenditures for materials, supplies, printing, and duplicating for the State department of education.

b. Expenditures for emergency programs.

42. *Expenditures for emergency programs by name of program.* — Include expenditures for the State administration of such programs as the education of veterans, the school facilities survey, and other temporary programs. The name of the program should be identified with the amount of the expenditure.

**Expenditures of the State Board for Vocational Education.**

*Items 43-51 apply only to certain States where there are separate staff members of the board for vocational education who are not responsible to the chief State school officer.* Include in these items expenditures of the State board for vocational education. *Do not include* any expenditures of the State department of education.

If the State board of education and the State board for vocational education share the same staff personnel, the salaries and other expenses of these personnel *should not be* included here. They should be included as State board of education expenditures in items 23-31.

a. Expenditures for regular programs.

43. *Expenses of board members.*—Include per diem, travel expenses, and any compensation paid to board members. *Do not include* any expenses previously included as expenditures of the State board of education.

44. *Compensation for occasional consultative and advisory services.* — Include the salaries, per diem and travel expenses of persons who are hired occasionally to carry out studies and surveys, and, in general, to act as consultants.

45. *Salaries of educational services and other professional personnel.* — Include the salaries of all personnel responsible to the board for vocational education except secretarial, clerical, plant operation, and plant maintenance personnel. These are the salaries of the personnel included in item 13.

46. *Salaries of secretarial and clerical personnel.*—These are the salaries of personnel included in item 14.

47. *Salaries of plant operation and maintenance personnel.*—These are the salaries of personnel included in item 15.

48. *Travel for members of the staff.*—Include travel expenses for the personnel included in items 13-15.

49. *Fixed charges.*—Include such charges as rent, insurance, and other regular and recurring charges.

50. *Supplies and other expenses.*—Include expenditures for materials, supplies, printing and duplicating for the State board for vocational education.

b. Expenditures for emergency programs.

51. *Expenditures for emergency programs by name of program* — Include the expenditures for the administration of any programs which are temporary. The name of the program should be identified with the amount of the expenditure.

### *Section III*

## **Status of Permanent School Funds**

Information included in items 52 and 53 should be broken down to show *State and local* permanent school funds separately. County permanent school funds should be included in "local."

52. *Value of permanent school funds.*—Include the value of the principal and accrued interest. *Do not include* the value of land.

53. *Number of acres of school land.*—Include the number of acres of school land which are still held from grants made by the State and Federal Governments.

### *Section IV*

## **State-Operated Programs for Vocational Rehabilitation**

### **Personnel**

54. *Number of administrative, counseling, placement, supervisory, and consultative personnel.*—Include the number of personnel, exclusive of secretarial and clerical personnel, who are paid out of vocational rehabilitation funds.

55. *Number of secretarial and clerical personnel.*—Include the number of secretarial and clerical personnel paid out of vocational rehabilitation funds.

### **Finance**

56. *Balance on hand at the beginning of the year.*

57. *Income from Federal vocational rehabilitation funds.*



58. *State appropriations for vocational rehabilitation.*

59. *Other receipts.*—Include any other money received for the vocational rehabilitation program.

60. *Total receipts.*

61. *Total expenditures.*

62. *Balance on hand at the end of the year.*

## Chapter three

### Intermediate Administrative Units

The items in this chapter should be used for those records and reports concerning *consultative, advisory, and statistical services* which intermediate units provide for local basic administrative units; and the *regulatory and inspectoral functions* that intermediate units exercise with respect to local basic administrative units.

In some instances, intermediate units may operate schools and transportation systems. Information on such activities should not be included in this chapter; it should be included in the appropriate items in chapters four through eight.

Information on supervisory unions which consist of more than one local basic administrative unit should be included in items 64-96 in this chapter. Information included in items 64-96 about the supervisory union as such should not be included in the information about any of the local basic administrative units which comprise the union. Information on supervisory unions which consist of only one local basic administrative unit should not be included here but should be included in the items in the chapters dealing with operating programs.\*

#### Section I

#### Number of Intermediate Administrative Units by Type

63. *Number of county intermediate units.*—Those intermediate units whose geographical boundaries are coterminous with the boundaries of the county.

64. *Number of supervisory or superintendency union units.*—Those intermediate units whose geographical boundaries are not necessarily coterminous with the boundaries of any one political unit.

*Section II***Personnel of Intermediate Units****Board of Education**

65. *Number of members of intermediate unit boards of education.* — Include the total number of members of boards for all types of intermediate units. Do not include boards which have been established for a specific single function and do not have general dealings with all aspects of education, such as boards set up to consider reorganization proposals or review budgets.

**Superintendent's Office**

The number of *full-time* and *part-time* personnel should be available separately for each of the items 66-77. Within the classifications of full-time and part-time, a person should be classified according to the function (i.e., superintendent, attendance officer, etc.) with which more than half of his work load is concerned.

If a system of prorating the services of part-time employees or the services of full-time employees performing different functions is followed, such prorated data may be used. However, in such instances, the full-time equivalence of the service should be included in the full-time items and nothing should be included in the part-time items.

**Administrative Personnel.**

66. *Number of superintendents.*

67. *Number of assistant or deputy superintendents and other administrative staff, excluding secretarial and clerical personnel.*

**Instructional Personnel.**

Include in items 68-72 only those consultants or supervisors of instruction, guidance personnel, and psychological personnel who are on the staff of the intermediate unit.

68. *Number of consultants or supervisors of instruction serving only elementary schools.*

69. *Number of consultants or supervisors of instruction serving only secondary schools.*

70. *Number of consultants or supervisors of instruction serving both elementary and secondary schools.* — It should be noted that this item is not a total of items 68 and 69. It is intended to show those consultants who render service in both the elementary and secondary schools.

71. *Number of guidance personnel.*

*72. Number of psychological personnel.*

**Attendance Personnel.**

Include in items 73-74 only those attendance officers and visiting teachers who are on the staff of the intermediate unit.

*73. Number of attendance officers.*

*74. Number of visiting teachers (home-school counselors).*

**Health Personnel.**

*75. Number of health personnel.*—Include only those health personnel who are on the staff of the intermediate unit.

**Secretarial and Clerical Personnel.**

*76. Number of secretarial and clerical personnel.*—Include all secretarial and clerical assistants to the board of education, the superintendent of the intermediate unit and his staff.

**Other Employed Personnel.**

*77. Number of other employed personnel.*—Include any other employed personnel on the staff of the intermediate unit not included in items 65-76. Do not include personnel who operate schools or transportation systems; they should be included in the chapters dealing with the operation of public elementary and secondary schools.

### *Section III*

## **Financing the Intermediate Unit**

Include in items 78-96 in this section the receipts and expenditures of intermediate units for the services performed by the personnel included under Section II of this chapter.

Where the county is the intermediate unit, receipts and expenditures from general county funds for the county board of education or the county superintendent's office should be included. For example, in some instances the salary of the superintendent of the intermediate unit may be paid from general county funds instead of school funds. In such instances, such amounts should be included under both receipts and expenditures.

### **Receipts for Current Operation**

*78. State.*—Money received from the State for the operation of the intermediate unit.

*79. Local or county taxation and appropriations.*—Money received from

the county or other local unit of government for the operation of the intermediate unit. *Do not include* money received from local basic administrative units in payment for services rendered the local unit; it should be included under transfers, item 82.

80. *Other receipts.*—Any other receipts of the intermediate unit for current operation of the intermediate unit.

81. *Total receipts for current operation.*—This is the total of items 78-80.

### Transfers from Other Administrative Units

82. *Transfers from other administrative units.*—Include moneys received from local basic administrative units and other intermediate units for services rendered.

### Current Expense

#### Board of Education.

83. *Compensation of board members.*—Salaries, per diem and travel expenses of the board should be included here.

84. *Compensation for occasional consultative and advisory services.*—Salaries, per diem and travel expenses of personnel engaged to carry on occasional studies.

#### Superintendent's Office.

##### a. Salaries.

85. *Salaries of superintendents, assistants or deputy superintendents, and other administrative staff, excluding secretarial and clerical personnel.*—The salaries of personnel included in items 66 and 67.

86. *Salaries of instructional personnel.*—The salaries of personnel included in items 68-72.

87. *Salaries of attendance personnel.*—The salaries of personnel included in items 73-74.

88. *Salaries of health personnel.*—The salaries of personnel included in item 75.

89. *Salaries of secretarial and clerical personnel.*—The salaries of personnel included in item 76.

90. *Salaries of other employed personnel.*—The salaries of personnel included in item 77.

b. *Other expenses.*

91. *Travel.*—Include the travel expenses for the superintendent and his staff.

92. *Fixed charges (rent, etc.).*

93. *Contributions of intermediate unit to retirement funds.* — Salary deductions of participants should not be included in this item; they should be included under the appropriate salary item.

94. *Supplies and other expenses.*

**Total Current Expense.**

95. *Total current expense.*—The sum of all expenditures included in items 83-94.

**Transfers to Other Administrative Units**

96. *Transfers to other administrative units.*—Include here payments made by one intermediate administrative unit to another intermediate unit for services rendered.

## Chapter four

# Organization for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education

### Section I

## Number of Local Basic Administrative Units by Size and Function

In some situations two or more local basic administrative units cover parts of the same geographical area. The two examples which follow illustrate this condition. In some instances all secondary schools within a given geographical area are operated by one board of education, while the elementary schools within the same area are operated by several different boards of education independent of each other. In some instances, all secondary schools within a given geographical area are operated by one board of education, while the elementary schools within the same area are operated by a different single board of education.

In some instances, districts may join to form a larger administrative unit for purposes of operating schools, but the districts which joined may retain their own legal identity. In such cases, the larger operating unit is the unit referred to in this section.

The items in this section should be available by the size of district in terms of average daily attendance in the public schools in the district. The intervals for size of district in items 97-103 should be as follows: 0-24; 25-49; 50-99; 100-199; 200-299; 300-499; 500-999; 1,000-1,499; 1,500-4,999; 5,000-9,999; 10,000-49,999; 50,000-99,999; 100,000 and over.

97. *Number of districts which do not operate any schools.* — The payment of tuition or other charges to schools in other districts should not be considered as operating a school. Do not include any districts which do not have school boards. ■

98. *Number of districts which operate only elementary schools, by size of district.*

99. *Number of districts which operate only secondary schools below grade 13, by size of district.*

100. *Number of districts which operate only community colleges or junior colleges, by size of district.*

101. *Number of districts which operate both elementary schools and secondary schools below grade 13 under the same board of education, by size of district.—Districts included in item 102 should not be included here.*

102. *Number of districts which operate elementary schools, secondary schools, and community colleges or junior colleges under the same board of education, by size of district.*

103. *Number of districts which operate secondary schools and community colleges or junior colleges under the same board of education but do not operate elementary schools, by size of district.*

104. *Number of districts which operate no schools other than a single one-teacher school.—Since the districts included here are distributed among previous items in this section, they do not add to the total number of local basic administrative units in the State.*

105. *Number of districts which offer a program of public adult education.—Since the districts included here are distributed among items 97-103, they do not add to the total number of local basic administrative units in the State.*

## *Section II*

### **Organization of Regular Full-Time Public Elementary and Secondary Day Schools and Public Community Colleges**

#### **Number of Public Schools by Types**

106. *Number of elementary schools in the State.*

107. *Number of junior high schools in the State.*

108. *Number of senior high schools in the State.*

109. *Number of junior-senior and undivided high schools in the State.*

110. *Number of regular 4-year high schools in the State.—Do not include separately organized vocational or trade high schools in this item; they should be included in item 112.*



111. *Number of incomplete regular high schools in the State.*
112. *Number of separately organized vocational or trade high schools in the State.*
113. *Number of community colleges or junior colleges in the State.*— Include those public community colleges that are operated by school administrative units and are not under the control of the board for higher education or any State-supported 4-year institution of higher education.

### **Number of One-Teacher Schools**

Since the schools in items 114–115 are also included elsewhere under the number of schools, these items do not add to the total number of schools in the State.

114. *Number of one-teacher schools with four or fewer grades.* — Include the total number of schools authorized to offer four or fewer grades in which one teacher is employed to teach all grades authorized in the school, regardless of the number of rooms in the building. Pupils do not necessarily have to be enrolled in all grades in the reported year.
115. *Number of one-teacher schools with five or more grades.* — Include the total number of schools authorized to offer five or more grades in which one teacher is employed to teach all grades authorized in the school, regardless of the number of rooms in the building. Pupils do not necessarily have to be enrolled in all grades in the reported year.

### **Average Length of Term**

116. *Average length of term in days for all regular full-time public elementary day schools in the State.*
117. *Average length of term in days for all regular full-time public secondary day schools in the State.*—This item does not include community colleges, junior colleges, or technical institutes.

### **Organization for Providing School Health Services**

In items 118–121, "school health service" means that at least health and dental examinations are provided for part or all of the public school pupils in the local basic administrative unit. The same administrative unit should not be included in more than one of these items.

*Number of local basic administrative units in which the school health service is provided:*

118. *By the school administrative unit alone.*—Include the total number

of local basic administrative units in which all the school health service is provided entirely by the local basic administrative unit or by an intermediate administrative unit.

119. *Jointly by the school administrative unit and the public health agency.*—Include the total number of local basic administrative units in which the school health service is provided jointly by the school administrative unit (either local basic or intermediate) and the public health agency.

120. *By the public health agency alone.*—Include the total number of local basic administrative units in which all the school health service is provided entirely by the public health agency.

121. *By some other method.*—Include the total number of local basic administrative units in which the school health service is provided by some method other than those described in items 118, 119, and 120.

## *Chapter five*

# **Personnel for Operating Public Elementary, Secondary, Adult, and Community College Programs for Education**

### *Section I*

#### **Census Enumeration**

122. *Total number of resident children in the State from birth to 18, by age and sex.*—Include the number of children by 1-year age intervals; that is, the number of children under age 1, the number of children age 1, the number of children age 2, the number of children age 3, etc. Age should be age at latest birthday as of September 1.

### *Section II*

#### **Personnel for Regular Full-Time Public Elementary and Secondary Day Schools**

The items in this section should be used for those records and reports concerning personnel of all regular full-time public elementary and secondary day schools and school transportation programs which are operated by *local basic administrative units, intermediate units, and the State*. Information on special schools for exceptional children which are operated by local basic administrative units as part of the public school systems should also be included, but State-operated schools for exceptional children should not be included.

For those records and reports concerning consultative, advisory, statistical, and regulatory services of State education agencies and intermediate units, the items in chapters two and three should be used.

#### **Pupil Personnel**

##### **Original Entries by Instructional Program.**

Original entries are of two types; the first, designated by the symbol E1,

includes pupils who enrolled in school for the first time in the United States for the school year for which the report is made.

The second type, designated by the symbol E2, includes pupils who were previously enrolled for the school year in a public or nonpublic school in another State and who have *not previously been enrolled* in your State.

Care should be exercised not to include pupils as original entries under symbols E1 or E2 if they have previously been enrolled in any public or nonpublic school in your State for the school year for which the report is made; such pupils should be classified as reentries.

The number of original entries is a cumulative total; the number increases during the year, it never decreases.

a. Nursery schools.

Data should be included in items 123-125 for nursery schools operated as part of the public school system whether they are separate schools or parts of elementary schools.

123. *Number of original entries for the United States in public nursery schools (E1).*

124. *Number of original entries transferred from other States in public nursery schools (E2).*

125. *Total number of original entries in public nursery schools (E1+E2).*  
—This is the sum of items 123 and 124.

b. Kindergartens.

Data should be included in items 126-128 for kindergartens whether they are separate schools or parts of elementary schools.

126. *Number of original entries for the United States in public kindergartens (E1).*

127. *Number of original entries transferred from other States in public kindergartens (E2).*

128. *Total number of original entries in public kindergartens (E1+E2).*  
—This is the sum of items 126 and 127.

c. Elementary schools.

*Do not include any nursery school or kindergarten pupils in items 129-131.*

129. *Number of original entries for the United States in public elementary schools (E1).*

130. *Number of original entries transferred from other States in public elementary schools (E2).*

131. *Total number of original entries in public elementary schools (E1+E2).*—This is the sum of items 129 and 130.

d. *Secondary schools.*

Include in items 132–134 data for all types of secondary schools, including junior high and vocational or trade high schools.

132. *Number of original entries for the United States in public secondary schools (E1).*

133. *Number of original entries transferred from other States in public secondary schools (E2).*

134. *Total number of original entries in public secondary schools (E1+E2).*—This is the sum of items 132 and 133.

**Original Entries by Grades.**

135. *Grade distribution of total original entries (E1+E2) in full-time public day schools from grade 1 through grade 12.* — Include for each grade the total number of pupils who enrolled in school for the first time in the State for the school year for which the report is made. Do not include grades 13 and 14; they should be included in the appropriate items under community college programs, Section IV in this chapter.

136. *Total number of original entries (E1+E2) for full-time public ungraded elementary day classes and full-time unclassified elementary day pupils.*—Pupils who are not classified as being in a grade should be included here if the level of instruction being offered is considered as elementary. Pupils included here should not be included in items 135 and 137.

137. *Total number of original entries (E1+E2) for full-time public unclassified secondary day pupils.*—Pupils who are not classified as being in a grade should be included here if the level of instruction being offered is considered as secondary. Pupils included here should not be included in items 135 and 136.

138. *Total number of original entries (E1+E2) in full-time public elementary and secondary day schools.*—This is the total of items 135, 136, and 137.

**Membership by Instructional Program.**

If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, pupils attending such sessions should be counted as full-time pupils.

*Aggregate days membership and average daily membership for the following:*

139. *Elementary schools.*—The information in this item should be inclusive of nursery schools and kindergartens. A half-day nursery school or kindergarten should be counted as full-time for purposes of determining aggregate days membership and average daily membership.

140. *Secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools.

#### **Attendance by Instructional Program.**

If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, pupils attending such sessions should be counted as full-time pupils.

*Aggregate days attendance and average daily attendance for the following:*

141. *Elementary schools.*—The information in this item should be inclusive of nursery schools and kindergartens. A half-day nursery school or kindergarten should be counted as full-time for purposes of determining aggregate days attendance and average daily attendance. For example, if one group of 100 pupils attended nursery school in the morning and a different group of 100 pupils attended in the afternoon, the aggregate attendance for the day would be 200.

142. *Secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools.

#### **High School Graduates.**

143. *Number of graduates, by sex, from public high schools.*

144. *Number of persons granted high school equivalency certificates.*

#### **Board Personnel**

145. *Number of members of local boards of education.*—Include all persons who are members of controlling boards of education of local basic administrative units regardless of title used. These boards are sometimes called school boards, school committees, or governing boards. Do not include members of advisory or subordinate boards.

146. *Number of members of other boards subordinate to local boards of education.*—Include members of other boards and local school trustees which are advisory, or perhaps administrative, but are subordinate to the local board of education and whose functions are limited by statutory provisions and/or by action of controlling boards of education. Include only boards created by law, which are permanent and are concerned with the operation of the schools, such as a board of trustees for an individual school which is sub-

ordinate to the board of education of the school district. Do not include boards which have other functions, such as retirement boards, or temporary committees which might be appointed for special purposes.

### Employed Personnel

All items in this chapter concerning employed personnel refer to positions occupied by employees of the school administrative unit. A position may become vacant several times during the year with the result that several different individuals may occupy the position at different times. In such an instance, only one position is involved, and it should be recorded as one. §

The terms *full-time* and *part-time*, when used with reference to employees, indicate the employed time required by the position. For example, "full-time librarian" means that the employee occupying the position is a full-time employee of the school administrative unit and devotes more than half of his full-time service to work as a librarian; or if proration is used, it means the amount of time an employee devotes to service as a librarian expressed in terms of the full-time equivalence of such service. "Part-time librarian" means that the employee occupying the position is a part-time employee of the school administrative unit and devotes more than half of his part-time service to work as a librarian. "Part-time" is never used here to indicate the portion of time which a full-time employee may devote to each of several different functions.

A person is a full-time employee of a school system when he occupies a position the duties of which require him to be on the job on school days throughout the school year, at least the number of hours that the schools in the system are in session. He is a part-time employee of a school system if he occupies a position the duties of which require less than full-time service.

Within the classifications of full-time and part-time employees, a person is classified according to the function (that is, teacher, principal, etc.) with which more than half of his work load is concerned. "Work load," as used here, refers to work performed during the regular school hours. If a person's work load is divided equally among two or more areas of activity, he should be included under the classification identified with the higher salary as determined by the salary schedule. For example, consider the case of a person devoting equal amounts of time to service as a principal, a supervisor, and a teacher. If, under the salary schedule, higher salaries are paid to principals than to supervisors or teachers, the person in this example should be included under the classification, "Principal."

If a school system prorates the services of part-time employees or the services of full-time employees performing different functions, such prorated data may be used. However, in such instances, the following points should be observed:

The full-time equivalence of the service rendered by part-time employees should be included in the items for full-time employees. Do not use the items which deal with part-time employees.

Where full-time employees perform different functions, the full-time equivalence of the service rendered in each area should be included in the items for full-time employees. Do not use the items which deal with "Personnel who do not have more than half of their work load devoted to such service."

The method used for classifying personnel data should also be used for classifying financial data, whether it be classification by major purpose or provision.

#### **Administrative Personnel.**

*147. Number of full-time superintendents of schools of local basic administrative units.*—This should be the total number of superintendents in the State who devote more than half of their time to service as superintendents. Do not include regional superintendents classed as members of the staff of the State department of education or superintendents of intermediate units as such. Regional superintendents should be included under item 7. Superintendents of intermediate units should be included under item 66. (In those States where there is a variance in the title of the chief executive officer of local basic administrative units, it should be indicated in a footnote on the collection form or any published materials.)

*148. Number of superintendents who do not have more than half of their work load devoted to such service.*—The number of superintendents included here have been included elsewhere according to their major areas of activity. Therefore, this item does not add to the total number of employed personnel in the school systems.

*149. Number of full-time assistants to superintendents of schools, including business managers.*—Include such personnel as deputy and assistant superintendents, business managers, administrative assistants, superintendents of buildings, and school census personnel, who are responsible to the superintendent or the board of education. Superintendents of buildings included here should be those who have system-wide functions. Do not include supervisors of custodial or maintenance forces of individual schools; they should be included under operational or maintenance personnel. Do not include attendance personnel, consultants, or supervisors of instruction and principals. Attendance personnel should be included under items 177-181; consultants or supervisors of instruction and principals should be included under instructional personnel. Personnel serving as supervisors of transportation and supervisors of food services should not be included here if they devote more than half of their time to these areas; they should be included under transportation or food services personnel.

#### **Instructional Personnel.**

##### *a. Principals (including unit principals).*

*(1) Full-time personnel who have more than half of their work load devoted to service as principals.*



150. *Number of principals of elementary schools.*— Personnel included here should not be included in item 152.

151. *Number of principals of secondary schools.*— Include data for all types of secondary schools, including junior high and vocational or trade high schools. Personnel included here should not be included in item 152.

152. *Number of principals of both elementary and secondary schools.*— This is not a total of items 150 and 151. It is the number of principals who serve in two capacities, as principals of elementary schools and principals of secondary schools.

(2) *Principals who do not have more than half of their work load devoted to such service.*

Items 153–155 are intended to show those principals not included in the preceding group of items on principals. Personnel included in items 153–155 have been included elsewhere according to the area in which the major portion of their work load lies. Therefore, they do not add to the total number of employed personnel in the school system.

153. *Number of principals of elementary schools who do not have more than half of their work load devoted to such service.*— Personnel included here should not be included in item 153.

154. *Number of principals of secondary schools who do not have more than half of their work load devoted to such service.*— Include data for all types of secondary schools, including junior high and vocational or trade high schools. Personnel included here should not be included in item 155.

155. *Number of principals of both elementary and secondary schools who do not have more than half of their work load devoted to such service.*— This is not a total of items 153 and 154. It is the number of principals who serve in two capacities.

b. *Consultants or supervisors of instruction.*

Both general and subject consultants or supervisors of instruction should be included in items 156–161. Consultants or supervisors of school libraries or of audio-visual education should also be included in these items. Personnel who have the title of "supervisor" but administer some activity should not be included here; that is, supervisors of transportation, supervisors of cafeterias, etc.

(1) *Full-time personnel who have more than half of their work load devoted to service as consultants or supervisors of instruction.*

156. *Number of consultants or supervisors of instruction serving only elementary schools.*— Personnel included here should not be included in item 158.

157. *Number of consultants or supervisors of instruction serving only secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools. Personnel included here should not be included in item 158.

158. *Number of consultants or supervisors of instruction serving both elementary and secondary schools.*—Include consultants or supervisors of instruction who render service in both elementary and any type of secondary school. It should be noted that this is not a total of items 156 and 157.

(2) *Consultants or supervisors of instruction who do not have more than half of their work load devoted to such service.*

Items 159-161 are intended to show the additional consultative or supervisory service which is provided in the elementary and secondary schools. Personnel included in items 159-161 have been included elsewhere according to the area in which the major portion of their work load lies. Therefore, they do not add to the total number of employed personnel in the school systems.

159. *Number of consultants or supervisors of instruction serving elementary schools who do not have more than half of their work load devoted to such service.*—Personnel included here should not be included in item 161.

160. *Number of consultants or supervisors of instruction serving secondary schools who do not have more than half of their work load devoted to such service.*—Personnel included here should not be included in item 161.

161. *Number of consultants or supervisors of instruction serving both elementary and secondary schools who do not have more than half of their work load devoted to such service.*—It should be noted that this is not a total of items 159 and 160.

#### c. Teachers

Items 162-165 should be available to show separately the number of full-time teachers and the number of part-time teachers. In determining full-time teachers where a system of pro-rata is used, include the full-time equivalence of the time devoted to teaching under the appropriate full-time items for both full-time and part-time teachers; do not use the part-time items. Where a system of pro-rata is not followed, include under the appropriate full-time items all full-time employees who have more than half of their work load devoted to teaching; include under the part-time items all personnel employed for less than full-time who have more than half of their work load devoted to teaching.

Visiting teachers should not be included in items 162-165; they should be included in items 156-158. Substitute teachers should not be included in either

items. Since these items are concerned with positions, the inclusion of substitute teachers would result in duplication.

162. *Number of teachers serving nursery schools.*

163. *Number of teachers serving kindergartens.*

164. *Number of teachers serving elementary schools, exclusive of nursery schools and kindergartens.*

165. *Number of teachers serving secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools.

d. *School librarians.*

(1) *Full-time personnel who have more than half of their work load devoted to service as school librarians.*

166. *Number of librarians serving only elementary schools.*— Personnel included here should not be included in item 168.

167. *Number of librarians serving only secondary schools.*— Personnel included here should not be included in item 168.

168. *Number of librarians serving both elementary and secondary schools.*—This is not a total of items 166 and 167 but is intended to show those librarians who serve both types of schools. Consultants, supervisors, or directors of school libraries should not be included here; they should be included in items 156-158.

(2) *School librarians who do not have more than half of their work load devoted to such service.*

Items 169-171 are intended to show those library personnel not included in the preceding group of items. Personnel included in items 169-171 have been included elsewhere according to the area of activity in which the major portion of their work load lies. Therefore, they do not add to the total number of employed personnel in the school systems. Personnel included here may be full-time or part-time employees.

169. *Number of librarians serving elementary schools who do not have more than half of their work load devoted to such service.*— Personnel included here should not be included in item 171.

170. *Number of librarians serving secondary schools who do not have more than half of their work load devoted to such service.*— Personnel included here should not be included in item 171.

171. *Number of librarians serving both elementary and secondary schools who do not have more than half of their work load devoted to such*

*service.* — This is not a total of items 169 and 170 but is intended to show those librarians who serve both types of schools.

*e. Guidance personnel.*

*(1) Full-time personnel who have more than half of their work load devoted to guidance service.*

Include in items 172–173 personnel who have been assigned specific duties and school time to carry on recognized functions of the guidance program in whole or in part, and who have more than half of their work load devoted to such service.

*172. Number of guidance personnel serving elementary schools.* — The services of personnel serving both elementary and secondary schools should be prorated between this item and item 173, or included here or under item 173 according to where the major portion of their work load lies.

*173. Number of guidance personnel serving secondary schools.* — The services of personnel serving both elementary and secondary schools should be prorated between this item and item 172, or included here or under item 172 according to where the major portion of their work load lies.

*(2) Guidance personnel who do not have more than half of their work load devoted to such service.*

Include in items 174–175 personnel who have been assigned specific duties and school time to carry on recognized functions of the guidance program in whole or in part, and who do not have more than half of their work load devoted to such service. Personnel included in these items have been included elsewhere according to the area of activity in which the major portion of their work load lies. Therefore, they do not add to the total number of employed personnel in the school systems. Personnel included here may be full- or part-time employees.

*174. Number of guidance personnel serving elementary schools who do not have more than half of their work load devoted to such service.*

*175. Number of guidance personnel serving secondary schools who do not have more than half of their work load devoted to such service.*

*f. Psychological personnel.*

*176. Number of psychological personnel serving the public schools.* — Include psychologists and psychometrists who serve the public elementary and secondary schools. Part-time personnel should be included on a full-time equivalence basis. Do not include psychiatrists or psychiatric social workers; they should be included under health personnel.

**Attendance Personnel.**

*a. Attendance officers.*

*(1) Attendance officers who have more than half of their work load devoted to such service.*

177. *Number of full-time attendance officers.* — Include those personnel who enforce compulsory attendance laws, analyze causes of nonattendance, and help to improve the attendance of individual pupils. Do not include visiting teachers; they should be included under item 180.

178. *Number of part-time employees serving as attendance officers.*

(2) *Attendance officers who do not have more than half of their work load devoted to such service.*

179. *Number of attendance officers who do not have more than half of their work load devoted to such service.*

b. *Visiting teachers (home-school counselors).*

(1) *Full-time personnel who have more than half of their work load devoted to service as visiting teachers.*

180. *Number of visiting teachers.* — Include such personnel as visiting teachers, home-school counselors, home-school visitors and school social workers, who bring together the home, school, and community in solving the problems of individuals. If there are part-time employees who have more than half of their work load devoted to this service, they should be included on a full-time equivalence basis. Exclude teachers for home instruction and teachers for instruction in hospitals, convalescent homes, and detention homes; they should be included in items 162-163 as teachers. Do not include attendance officers; they should be included under item 177 or 178.

(2) *Visiting teachers who do not have more than half of their work load devoted to such service.*

181. *Number of visiting teachers who do not have more than half of their work load devoted to such service.*

#### **Health Personnel.**

Include in items 182-191 the personnel in the field of physical and mental health who are carried on the payroll of the school administrative unit. Health personnel who are paid jointly by the school administrative unit and some other agency should be considered as carried on the payroll.

182. *Number of physicians serving the public schools on a full-time basis, including psychiatrists.*

183. *Number of physicians serving the public schools on a part-time basis, including psychiatrists.*

184. *Number of dentists serving the public schools on a full-time basis.*

185. *Number of dentists serving the public schools on a part-time basis.*

186. *Number of nurses serving the public schools on a full-time basis.*

187. Number of nurses serving the public schools on a part-time basis.
188. Number of dental hygienists serving the public schools on a full-time basis.
189. Number of dental hygienists serving the public schools on a part-time basis.
190. Number of other professional and technical health personnel serving the public schools on a full-time basis. — Psychiatric social workers and therapists should be included here.
191. Number of other professional and technical health personnel serving the public schools on a part-time basis. — Psychiatric social workers and therapists should be included here.

#### Secretarial and Clerical Personnel.

Where secretarial and clerical personnel assist both instructional and non-instructional personnel, classify them according to where more than half of their work load lies or prorate their services.

- a. Secretarial and clerical assistants to administrative and other noninstructional personnel

192. Number of full-time secretarial and clerical assistants to administrative and other noninstructional personnel.

193. Number of part-time employees serving as secretarial and clerical assistants to administrative and other noninstructional personnel.

- b. Secretarial and clerical assistants to instructional personnel.

194. Number of full-time secretarial and clerical assistants to instructional personnel. — Include secretarial and clerical assistants to principals, consultants or supervisors of instruction, teachers, guidance personnel, psychological personnel, and library personnel.

195. Number of part-time employees serving as secretarial and clerical assistants to instructional personnel.

#### Plant Operational Personnel.

196. Number of full-time plant operational personnel. — Include only those operational employees who are carried on the payroll of the administrative unit. Include such personnel as supervisors of operational staff, custodians, engineers, firemen, telephone switchboard operators, and watchmen. If custodial personnel also perform maintenance such as painting, carpentry, and plumbing, they should be included here if their major responsibility is considered to be custodial.

197. Number of part-time employees serving as plant operational personnel. — Include only those operational employees who are carried on the

payroll of the administrative unit. Include such personnel as custodians, engineers, firemen, telephone switchboard operators, and watchmen. If custodial personnel also perform maintenance such as painting, carpentry, and plumbing, they should be included here if their major responsibility is considered to be custodial.

**Plant Maintenance Personnel.**

*198. Number of full-time plant maintenance personnel.* — Include only those maintenance employees who are carried on the payroll of the administrative unit. Include such personnel as supervisors of maintenance staff, carpenters, painters, and plumbers.

*199. Number of part-time employees serving as plant maintenance personnel.* — Include only those maintenance employees who are carried on the payroll of the administrative unit. Include such personnel as carpenters, painters, and plumbers.

**Transportation Personnel.**

Include in items 200-202 the personnel who operate the publicly owned school transportation systems. Do not include contractors or employees of privately operated transportation systems.

*200. Number of full-time transportation personnel.*—Include those full-time employees who spend more than half of their employed time in supervision of the transportation system, operation, maintenance, bus driving, or combinations of these services.

*201. Number of transportation personnel who do not have more than half of their work load devoted to the transportation program.* — Personnel included here have been included elsewhere according to their major area of activity. Therefore, they do not add to the total number of employed personnel of school systems.

*202. Number of school bus drivers who spend time between trips on the school bus maintenance program.*—These personnel have been included in item 200. Therefore, they do not add to the total number of employed personnel of school systems.

**Food Services Personnel.**

Include in items 203-204 the school-lunch personnel who are paid from funds which are under the control of the administrative unit when more than half of their work load is devoted to the school-lunch program of the school system.

*203. Number of full-time food services personnel, including managers or supervisors of food services.*

*204. Number of part-time employees serving as food services personnel.*

**Recreational Personnel.**

205. *Number of full-time recreation personnel.* — Include only those personnel who are on the payroll of the administrative unit whether they work primarily with school children or with other community groups. Do not include personnel employed only for the summer recreation program; they should be included as part-time employees under item 206.

206. *Number of part-time employees serving the recreation program.* — Include only those employees who are on the payroll of the administrative unit whether they work primarily with school children or with other community groups. Where personnel are employed during the regular school year in some other capacity and are hired to do recreational work during the summer, they should be included under their regular school position and included here as part-time recreational employees.

**Other Employed Personnel.**

207. *Number of other full-time and part-time employed personnel.* — Include any other full- or part-time personnel, not included in other items, who are carried on the payroll of the administrative unit, such as personnel employed in a public library operated by the local basic administrative unit, operational and maintenance personnel of public recreation or other community centers which are operated by the local basic administrative unit.

**Section III****Personnel for Summer Elementary and Secondary Day Schools**

Items 208-211 in this section should be for the summer school which ends during the 12-month period that is being reported.

**Pupil Personnel**

208. *Number of different pupils enrolled in elementary summer schools.*

209. *Number of different pupils enrolled in secondary summer schools.*

**Teacher Personnel**

210. *Number of teachers instructing elementary summer schools.* — If teachers employed for the regular elementary and secondary school year also teach in the summer session, they should be included in both places.

211. *Number of teachers instructing secondary summer schools.* — If teachers employed for the regular elementary and secondary school year also teach in the summer session, they should be included in both places.



### Section IV

## Personnel for Public Adult and Community College Programs of Education

Include in items 212-227 in this section only those adult education and community college programs, operated by the school administrative unit, which are not under the jurisdiction of a board for higher education or 4-year institution of higher education. *Do not include vocational rehabilitation programs.*

The term, "college credit program," as used here, refers to those programs carried on by community colleges, junior colleges, technical institutes, and similarly designated institutions which are transferable to the State university, or other 4-year State-supported institutions of higher education, for full college credit. "Noncollege credit program" refers to those programs which are not transferable to the State university or other 4-year State-supported institutions of higher education for full college credit.

### Public Adult Education Programs (Excluding Community Colleges)

Include in items 212-217 those organized public educational programs, other than the regular full-time and summer elementary and secondary day school, community college and college programs, which provide opportunity for adults and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes should be included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods should not be included.

#### Student Personnel.

212. *Total number of different students enrolled during the year in adult education noncredit courses, excluding community colleges.* — Noncredit courses are those courses for which no high school or college credit is granted and which are not part of a curriculum pattern. Include the total number of different students enrolled for at least one course, regardless of length. Include those courses provided through the elementary and secondary schools or other organized public adult education programs, but not including those provided by colleges and universities, community colleges, or similarly designated institutions. Continuation classes, adult elementary school enrollments, and supervised correspondence courses would also be included here. *Do not include courses in terminal programs; they should be included in item 220. Do not include activities which are primarily social, recreational, or for*

the purpose of producing goods. For example, if a group meets for the purpose of engaging in dancing without any organized program of dance instruction, it should be excluded on the basis that the activity is primarily social or recreational. If a sewing group meets to use the machines in the school without an organized program of instruction, it should be excluded on the basis that the activity is primarily for the purpose of producing goods. This item is not necessarily a total of item 213.

213. *Course enrollments in adult education noncredit courses by length of course in hours, excluding community colleges.* — "Length of course" means the total number of hours the class is scheduled to meet. For example, if a course is scheduled to meet 2 hours a week for 10 weeks, the length of course would be 20 hours. This item is a distribution of the persons included in item 212, but this distribution does not necessarily add up to the total in item 212. The same person may be included in this item more than once; that is, a person may be enrolled in three different courses and, therefore, included three times. The intervals for classifying "length of course" should be: 10 hours and under, 11-30 hours, 31-60 hours, 61 hours and over.

214. *Total number of different students enrolled during the year in high school credit courses in evening or adult high schools.* — Include students enrolled in courses for which high school credit is granted, regardless of what other courses they may be taking.

215. *Total number of different students enrolled during the year in adult education programs, excluding community colleges.* — Include the total number of different students enrolled in noncredit courses and adult high school credit courses. This is not necessarily a total of items 212 and 214 since some students may be enrolled in both noncredit courses and high school credit courses. However, it is the number of *different* students included in the total of items 212 and 214.

#### **Employed Personnel.**

Include in items 216-217 only the personnel on the payroll of the school administrative unit. If personnel employed for the regular full-time elementary and secondary day schools are also employed for the adult education program, they should be included in these items as well as in the appropriate items dealing with the regular elementary and secondary day schools. *Do not include* in items 216-217 employed personnel for those programs which are operated by community colleges; they should be included in items 224-227.

216. *Number of instructional personnel for public adult education programs.* — Include both full-time and part-time personnel.

217. *Number of noninstructional personnel for public adult education programs.* — Include both full-time and part-time personnel.

**Public Community College Programs**

Include in items 218-227 community colleges, junior colleges, technical institutes, and similarly designated institutions which offer 1 but less than 4 years of work beyond grade 12, do not grant the baccalaureate degree, and are not under the jurisdiction of a board for higher education or a 4-year institution of higher education.

**Student Personnel.**

*218. Total number of different students enrolled during the year in adult education noncredit courses provided by community colleges. — Noncredit courses are those courses for which no high school or college credit is granted and which are not part of a curriculum pattern. Include the total number of different students enrolled for at least one course, regardless of length. Include only those courses provided by a community college. The sum of this item and item 212 should give the total enrollment in these public adult education noncredit courses. Do not include courses in terminal programs; they should be included in item 220. Do not include activities which are primarily social, recreational, or for the purpose of producing goods. This item is not necessarily a total of item 219.*

*219. Course enrollments in adult education noncredit courses provided by community colleges, by length of course in hours. — "Length of course" means the total number of hours the class is scheduled to meet. For example, if a course is scheduled to meet 2 hours a week for 10 weeks, the length of course would be 20 hours. This item is a distribution of the persons included in item 218, but this distribution does not necessarily add up to the total in item 218. The same person may be included in this item more than once; that is, a person may be enrolled in three different courses and, therefore, included three times. The intervals for classifying "length of course" should be: 10 hours and under, 11-30 hours, 31-60 hours, 61 hours and over.*

*220. Total number of different students enrolled in terminal programs. — Include both full-time and part-time students enrolled in noncollege credit courses which are designed to fit the student for an occupation or provide him with a general education and which are a part of a curriculum pattern. Include students enrolled in these courses, regardless of what other courses they may be taking.*

*221. Total number of different full-time students enrolled in college credit programs during the year. — Include those students who are enrolled for 12 or more college credits, regardless of what other courses they may be taking.*

*222. Total number of different part-time students enrolled in college credit programs during the year. — Include those students enrolled for at*

least 1 college credit but less than 12 college credits, regardless of what other courses they may be taking.

*223. Total number of different students enrolled in community college programs during the year.*—This item is not necessarily a total of items 218, 220, 221, and 222 since some students may be taking courses in both credit and noncredit programs. However, it is the number of *different* students included in the total of items 218, 220, 221, and 222.

**Employed Personnel.**

Include in items 224–227 only personnel on the payroll of the school administrative unit. If personnel employed for the regular full-time elementary and secondary day schools are also employed for the community college program, they should be included in these items as well as in the appropriate items dealing with the regular elementary and secondary day schools.

a. Instructional personnel.

*224. Number of full-time instructional personnel.*

*225. Number of part-time instructional personnel.*

b. Noninstructional personnel.

*226. Number of full-time noninstructional personnel.*

*227. Number of part-time noninstructional personnel.*

## Chapter Six

# Finances for Operating<sup>2</sup> Public Elementary, Secondary, Adult, and Community College Programs of Education

The items in this chapter should be used for those records and reports concerning the financing of all full-time public elementary and secondary day schools, school transportation programs and public summer elementary and secondary day schools which are operated by local administrative units, intermediate units, and the State; and those public adult education and community college programs which are not under the jurisdiction of a board for higher education or 4-year institution of higher education.

Information on the financing of special schools for exceptional children which are operated by local administrative units as part of the public school system should also be included. State-operated schools for exceptional children *should not be included.*

For those records and reports concerning the financing of consultative, advisory, statistical, and regulatory services of State education agencies and intermediate units, the items in chapters two and three should be used.

### Section I

## Receipts for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education

Include moneys for the school program carried on under the control of the school administrative unit whether specifically designated as school funds or as general State, county, city, or other local funds. For example, in some instances where the county is the local basic administrative unit, the salary of the county superintendent may be paid from county general funds rather than from county school funds. In such cases, the amounts expended should be included in this section as receipts and also in the expenditure section. Exclude revolving funds and also funds for school purposes handled by individual schools or by other agencies; for example, the PTA, students' clubs, teachers' clubs, public health agencies (except as indicated in item 302).

## Revenue Receipts

Funds received for additions to endowments and other principal of permanent school funds should not be included in items 228-250; they would be included in the total amount included in item 52.

### Federal Sources.

Include as Federal revenue receipts, money distributed from the Federal treasury either directly to local school units or through the State and county to the local unit.

228. *Receipts from Federal vocational education funds.*—Money paid by the Federal Government through the State to administrative units for vocational education. *Do not include* money for vocational teacher training and vocational rehabilitation.

229. *Receipts from Federal school-lunch funds.*—Money paid by the Federal Government for the school-lunch program. Include money whether the program consists of serving a full meal or not.

230. *Receipts from Veterans Administration for the education of veterans.*—*Do not include* tuition received from veterans; this should be included in item 247.

231. *Other revenue receipts from Federal funds.*—Any other money paid by the Federal Government through the State, or otherwise, to administrative units such as money for educating Indians in local public schools, money derived from Federal forest reserve and Federal oil royalties, and current expense and capital outlay assistance for federally affected areas.

232. *Total revenue receipts from Federal sources.*—This is the sum of the receipts included in items 228-231.

### State Sources.

Include in items 233-237 revenue receipts from the State treasury. Money collected by the State as an agent of another unit and returned in like amount should be recorded as revenue from the unit from which collected. Federal funds received through the State as a distributing agency should *not be* included in items 233-237; they are included in items 228-232.

233. *State taxation and appropriations.*—Include money derived from specific State taxes earmarked for school purposes. This includes money from such taxes as income, personal property, real estate, utility, and sales, where the whole or a specific part of such taxes has been earmarked for school purposes. Include also money received out of funds set aside periodically by State legislative action for public school purposes, including money for specific purposes.

234. *Receipts from State permanent funds and endowments.* — Include income from State permanent school funds and endowments, including income from rentals and leases of State lands which have been set aside for the partial support of public schools. Where permanent school funds are now nonexistent, but are acknowledged debt, money appropriated to guarantee interest which normally would have been earned by such funds, if existent, should also be included. Do not include rents from property owned by the State and held for future use or disposal rather than as a permanent investment to produce revenue; this income should be included in item 235.

235. *Other cash revenue receipts from State sources.* — Include any other money received from State sources for support of public schools.

236. *Noncash revenue receipts from State sources.* — Include the cost of material goods such as textbooks, buses, and other equipment and supplies which were purchased by the State during the year for distribution to local school districts.

237. *Total revenue receipts from State sources.* — This is the sum of the receipts included in items 233–236.

#### County Sources.

Include in items 238–242 revenue receipts from the county. Money collected by the county as an agent of another unit and returned in like amount should be recorded as revenue from the unit from which collected. Federal and State funds received through the county as a distributing agency should not be included in items 238–242; they are included in items 228–232 and 233–237 respectively.

238. *County taxation and appropriations.* — Include money derived from county taxes which are specifically earmarked for school purposes. Include also money received out of funds set aside periodically by the appropriating body for school purposes, including money for specific purposes.

239. *Receipts from county permanent funds and endowments.* — Include income from county permanent school funds and endowments, including income from rentals and leases of county lands which have been set aside for the partial support of public schools. Where permanent school funds are now nonexistent but are acknowledged debt, money appropriated to guarantee interest which normally would have been earned by such funds, if existent, should also be included. Do not include rents from property owned by the county and held for future use or disposal rather than as a permanent investment to produce revenue; this income should be included in item 240.

240. *Other cash revenue receipts from county sources.* — Include any other money received from county sources for support of public schools, such as

receipts from the sale of junk, fines, interest on bank deposits, and temporary rents.

241. *Noncash revenue receipts from county sources.* — Include the cost of material goods such as textbooks, buses, and other equipment and supplies which were purchased by the county during the year for distribution to local school districts. This item would not apply where the county is the local basic administrative unit.

242. *Total revenue receipts from county sources.* — This is the sum of the receipts included in items 238-241.

**Local Sources, except County.**

Include in items 243-246 revenue receipts from any other taxing subdivisions of the State except the county.

243. *Local taxes and appropriations.* — Include money derived from local taxes which are specifically earmarked for school purposes. Include also money received out of funds set aside periodically by the appropriating body (for example, school district meeting, city council, town meeting) for school purposes, including money for specific purposes.

244. *Receipts from local permanent funds and endowments.* — Include income from local permanent school funds and endowments, including income from rentals and leases of local lands which have been set aside for the partial support of public schools. Where permanent school funds are now nonexistent but are acknowledged debt, money appropriated to guarantee interest which normally would have been earned by such funds, if existent, should also be included. Do not include rents from property owned by the local school unit and held for future use or disposal rather than as a permanent investment to produce revenue; this income should be included in item 245.

245. *Other revenue receipts from local government sources.* — Include receipts from the sale of junk, fines, interest on bank deposits, temporary rents, and any other revenue receipts from local governments not included elsewhere.

246. *Total revenue receipts from other local sources.* — This is the sum of the receipts included in items 243-245.

**Other Revenue Sources.**

247. *Tuition and transportation fees received from patrons.*

248. *Gifts.* — Include money received from philanthropic foundations and other gifts from private individuals or organizations. Do not include funds received for additions to endowments and other principal of permanent school funds; they are included in the total amount included in item 52.



249. *Total revenue receipts from other sources.*—This is the sum of the receipts included in items 247–248.

#### **Total Revenue Receipts.**

250. *Total revenue receipts.*—This is the sum of the receipts included in all of the items under revenue receipts, items 232, 237, 242, 246, and 249.

#### **Nonrevenue Receipts**

##### **State.**

Include in items 251–254 only nonrevenue receipts for State-operated schools.

251. *Sale of State bonds.*—The proceeds from the sale of State bonds which are not lent or granted to local administrative units. If the proceeds from the sale of State bonds are lent to county or local administrative units, they should be included as loans under county or local nonrevenue receipts; if they are granted to county or local administrative units, they should be included in item 235.

252. *Sale of State school property and insurance adjustments.* — Proceeds from the sale of State real property and valuable equipment used for schools and any money received in the form of insurance adjustments on State school property should be included. Proceeds from the sale of junk *should not* be included here; these receipts should be included in item 235.

253. *Other State nonrevenue receipts.*—Include any other nonrevenue receipts of the State for the operation of public schools not included in items 251 and 252. Refunds for overpayments should be abated against the appropriate expenditure item; however, if they have to be reported, they should be included here. *Do not include* any money borrowed and paid back during the same year.

254. *Total State nonrevenue receipts.*—This is the sum of the nonrevenue receipts included in items 251–253.

##### **County.**

Include in items 255–259 only nonrevenue receipts for county-operated schools.

255. *Sale of county bonds and other long-term loans of the county.*—Include the proceeds from the sale of county bonds and other long-term loans of the county which are not lent or granted to local basic administrative units. If the proceeds from the sale of county bonds are lent to local basic administrative units, they should be included as loans under local nonrevenue receipts;

if they are granted to local basic administrative units, they should be included in item 240.

256. *County short-term loans.*—Include proceeds from short-term loans of the county obtained in anticipation of taxes and not paid back during the year that the money was borrowed.

257. *Sale of county school property and insurance adjustments.*—Include the proceeds from the sale of county real property and valuable equipment used for schools and any money received in the form of insurance adjustments on county school property. Proceeds from the sale of junk would not be included here; these receipts should be included in item 240.

258. *Other county nonrevenue receipts.*—Include any other county non-revenue receipts not included in items 255-257. Refunds for overpayments should be abated against the appropriate expenditure item. However, if they have to be reported, they should be included here. Do not include any money borrowed and paid back during the same year.

259. *Total county nonrevenue receipts.*—This is the sum of the nonrevenue receipts included in items 255-258.

**Local, except County.**

Include in items 260-264 nonrevenue receipts of local basic administrative units, except county; nonrevenue receipts for county-operated schools are included in items 255-259.

260. *Sale of local bonds and other long-term loans.*—Include the proceeds from the sale of local bonds and any other long-term loans of local basic administrative units.

261. *Local short-term loans.*—Include the proceeds from short-term loans of the local basic administrative unit obtained in anticipation of taxes and not paid back during the year that the money was borrowed.

262. *Sale of local school property and insurance adjustments.*—Include the proceeds from the sale of local real property and valuable equipment used for schools and any money received in the form of insurance adjustments on local school property. Proceeds from the sale of junk would not be included here; these receipts should be included in item 245.

263. *Other local nonrevenue receipts.*—Include any other local nonrevenue receipts not included in items 260-262. Refunds for overpayments should be abated against the appropriate expenditure item. However, if they have to be reported, they should be included here. Do not include any money borrowed and paid back during the same year.

264. *Total local nonrevenue receipts.*—This is the sum of the nonrevenue receipts included in items 260-263.

**Total Nonrevenue Receipts.**

265. *Total nonrevenue receipts.*—This is the sum of items 254, 259, and 264.

**Section II****Balances from the Previous Year**

266. *Total balance from the previous year for current operation.*—The balance of funds received from all sources for current expenses in previous years and available for current expenses at the beginning of the year.

267. *Total balance from the previous year for reserves for capital outlay.*<sup>A</sup>—The balance of funds received from all sources in previous years which were earmarked for reserve funds for building purposes and which were available at the beginning of the year, including balances in capital reserve funds. Do not include balances in sinking funds; these should be included in item 266.

268. *Total balance from previous year for serial bond interest and redemption.*—The balance of funds received from all sources in previous years which were earmarked for serial bond interest and redemption and which were available at the beginning of the year.

269. *Total balance of all funds received from all sources from the previous year.*—This is the sum of the balances included in items 266-268.

**Section III****Total Amount Available from all Sources**

270. *Total amount available from all sources during the year.*—The sum of: The total revenue receipts from all sources, the total nonrevenue receipts from all sources, and the balances included under Section II above, items 250, 265, and 269.

**Section IV****Transfers from Other Administrative Units**

271. *Transfers from other administrative units in the State.*—Include money received by one administrative unit from another administrative unit in the State for tuition, transportation, and any other charges for services which the schools of the receiving unit render to pupils from the paying unit.

Where the county governmental unit collects tuition money from a nonoperating district and pays it to the operating district, such tuition should be treated the same as tuition transfers between school administrative units. Do not include tuition and transportation payments from patrons or from administrative units in another State; these should be included in items 247 and 272 respectively.

272. *Transfers from administrative units in another State.* -Include money received from administrative units in another State for tuition, transportation, and any other charges for services which the schools of the receiving unit render to pupils from the paying unit.

### Section V

## **Expenditures for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education**

Expenditures for some phases of the school program are sometimes made from funds of municipal or county governments. For example, in some instances where the county is the local basic administrative unit, the salary of the county superintendent may be paid from county general funds rather than from county school funds. Where such expenditures are made, they should be included in the items in this section. Money for such purposes should also be included as receipts. In certain instances, health service for the public schools may be provided by some public agency other than the school administrative unit. In these cases, the total expenditure made by the agency for health service to public schools should be included in item 502; such expenditures should not be included in any other items, either under this section or under receipts.

In reporting salaries of personnel who perform more than one function, either of two methods may be used. The first is proration. If a school system uses this method, the prorated data should be used. The second method consists of classifying according to major portion of time. If a school system does not prorate, this second method should be used. Under the second method, salaries should be included in a given classification for the personnel who have more than half of their work load devoted to that area of work. To illustrate this method, salaries of principals would be the salaries of those personnel who have more than half of their work load devoted to service as principals, salaries of teachers would be the salaries of those personnel who have more than half of their work load devoted to service as teachers, etc. Having determined the general classification (principal, supervisor, teacher, etc.), the salary should be included in the specific item according to the definition of that item.

If a person's work load is divided equally among two or more areas of activity, the salary should be included under the classification identified with the higher salary as determined by the salary schedule. For example, consider the case of a person devoting equal amounts of time to service as a principal, a supervisor, and a teacher. If, under the salary schedule, higher salaries are paid to principals than to supervisors or teachers, the salary of this individual should be included under principals' salaries. *In any event, the method used for reporting under personnel items should also be used for reporting salaries so that salaries are included under the same classifications as were personnel.* When reporting salaries, include amounts deducted from salaries such as those for social security, retirement, bonds, etc.

If accounts are kept on the accrual basis, include total charges incurred whether paid or unpaid. If accounts are kept on the cash basis, include only actual disbursements. Encumbrances are not considered as expenditures.

### **Current Expense**

Where an abnormal expenditure distorts a current expense item for a particular year, such expenditure should be explained by the reporting unit in a footnote. For example, a large judgment may be awarded against the school district or a court case may result in large attorneys' fees.

#### **Current Expense for Full-time Public Elementary and Secondary Day Schools.**

##### **a. Administration (general control).**

Administration expenditures include those for the central office staff for administrative functions and all general control which is system-wide and not confined to one school, subject or narrow phase of school services. Such expenditures as those for the administration of a high school by the principal or the teaching of music throughout the system by a teacher are expenditures for instruction. Expenditures for the administration of single phases of other school services such as after-school clubs or transportation are expenditures for other school services.

**273. Compensation of board of education members.**—Include per diem and compensation other than expenses. Travel and other expenses of the board of education should be included in item 276.

**274. Salaries of administrative personnel including business administrators.**—Include the salaries of the superintendent of schools, deputy and assistant superintendents, administrative assistants, directors, and other general educational and business administrative officers who perform professional administrative work as distinguished from clerical. Include also the salaries of school census personnel and other school district officers such as moderator, clerk, treasurer, and auditor. *Do not include salaries of attendance personnel; they should be included in item 298.*

275. *Salaries of secretarial and clerical assistants.* — Include the salaries or wages paid to secretaries, clerks, stenographers, office assistants, etc., who assist the administrative personnel.

276. *Supplies and other expenses.* — Include such expenditures as those for: Supplies and materials used in administration; including freight and cartage; the election of board members; setting the annual school tax rate; administration by the superintendent and his staff, the personnel division, administrative research for general policymaking and school census; general legal advice and such policymaking services as are rendered by the board of education and professional consultants; public information services; collecting taxes (if district is the collecting agency) and any other business functions of the administrative unit. Expenditures for bond elections for building purposes *should not be included* here but should be included under capital outlay expenditures. Expenditures for the enforcement of compulsory attendance laws *should not be included* here; they should be included under items 298 and 299.

277. *Total administration expenditures.* — This is the sum of the items included under administration, items 273–276.

b. *Instruction.*

Include under instruction, expenditures for the groups of activities dealing directly with the teaching of children or improving the quality of teaching. These are the activities of the consultant or supervisor of instruction, principal, teacher, and other instructional staff.

(1) *Salaries of principals.*

Where teachers or other instructional staff members are assigned administrative duties usually performed by the principal or his staff and given extra pay for these duties, the salaries for these extra services should be included as salaries of principals. Salaries of chief executive officers of boards of education who are called "principals" *should not* be included in items 278–280; they should be included as superintendents' salaries under item 274.

278. *Salaries of principals of elementary schools.* — These are the salaries of personnel included in item 150.

279. *Salaries of principals of secondary schools.* — Include data for all types of secondary schools, including junior high and vocational or trade high schools. These are the salaries of personnel included in item 151.

280. *Salaries of principals of both elementary and secondary schools.* — This item is not a total of items 278 and 279. It is for the salaries of those principals who serve in two capacities, as principals of elementary schools and principals of secondary schools. These are the salaries of personnel included in item 152. If salaries of principals of both elementary and secondary schools

have been prorated between items 278 and 279, they should not be included here.

(2) *Salaries of consultants or supervisors of instruction.*

Salaries of supervisors of school libraries and supervisors of audio-visual education should also be included in items 281-283.

281. *Salaries of consultants or supervisors of instruction serving only elementary schools.*—These are the salaries of personnel included in item 156.

282. *Salaries of consultants or supervisors of instruction serving only secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools. These are the salaries of personnel included in item 157.

283. *Salaries of consultants or supervisors of instruction serving both elementary and secondary schools.*—Include the salaries of consultants whose work as consultants is concerned with both elementary and secondary grades. These are the salaries of personnel included in item 158. If salaries of consultants or supervisors of instruction serving both elementary and secondary schools have been prorated between items 281 and 282, they should not be included here.

(3) *Salaries of teachers.*

Also include in items 284-285 the salaries of teachers of special classes and the salaries of teachers of exceptional children. Salaries of teachers serving both elementary and secondary schools should be prorated between items 284 and 285, or included according to where the personnel spend the major portion of their time.

284. *Salaries of teachers serving elementary schools.*—This item is inclusive of nursery schools and kindergartens. These are the salaries of personnel included in items 162-164.

285. *Salaries of teachers serving secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools. These are the salaries of personnel included in item 165.

(4) *Salaries of school librarians.*

286. *Salaries of school librarians serving only elementary schools.*—These are the salaries of personnel included in item 166.

287. *Salaries of school librarians serving only secondary schools.*—These are the salaries of personnel included in item 167.

288. *Salaries of school librarians serving both elementary and secondary schools.*—These are the salaries of personnel included in item 168.

(3) *Salaries of guidance personnel.*

Salaries of guidance personnel serving both elementary and secondary schools should be prorated between items 289 and 290, or included according to where the personnel spend the major portion of their time.

289. *Salaries of guidance personnel serving elementary schools.*—These are the salaries of personnel included in item 172.

290. *Salaries of guidance personnel serving secondary schools.*—These are the salaries of personnel included in item 173.

(6) *Salaries of psychological personnel.*

291. *Salaries of psychological personnel serving the public schools.*—Include the salaries of psychologists and psychometrists who serve either or both elementary or secondary schools. These are the salaries of personnel included in item 176.

(7) *Salaries of secretarial and clerical assistants.*

292. *Salaries of secretarial and clerical assistants to instructional personnel.*—Include salaries of such assistants to principals, consultants or supervisors of instruction, teachers, library personnel, guidance and psychological personnel.

(8) *Other instructional expenses.*

293. *Textbooks.*—Include the total amount expended during the year for textbooks furnished free to all pupils in a school or in certain grades, including expenditures by the State or county for textbooks purchased for distribution to local basic administrative units. *Do not include* expenditures for textbooks furnished free to indigent pupils only; these expenditures should be included under item 335.

294. *School library books.*—Include expenditures for all regular or incidental purchases of books and periodicals for the school library. *Do not include* the original purchase of books for a new library or any large additions which should be reported as capital outlay expenditures. *Do not include* expenditures for the purchase of books for the public library; these should be included in item 329.

295. *Teaching supplies.*—Include expenditures for workbooks, paper, ink, pencils, chalk, and other supplies used by pupils or by the instructional staff in the teaching program.

296. *Other supplies and expenses.*—Include expenditures for travel by the instructional staff, diplomas and other graduation expenses, assembly speakers, etc., and materials and expenses, other than salaries, connected with school libraries but not including school library books or periodicals. Expenditures



by the board of education for library services to schools in lieu of maintaining a school library should be included here, but expenditures for operating a general public library should be included under community services, items 328 and 329.

(9) *Total instructional expenses.*

297. *Total instructional expenses.*—This is the total of items 278–296.

c. *Other school services.*

(1) *Attendance services.*

298. *Salaries of attendance officers and visiting teachers.*—These are the salaries of the personnel included in items 177, 178, and 180 plus the salaries of any secretarial and clerical assistants to them.

299. *Supplies and expenses.*—Include any expenditures for attendance services other than salaries.

(2) *Health services.*

(a) *Provided by the school administrative unit.*

Include in items 300–301 only expenditures by the school administrative unit for public school pupils for medical, dental, psychiatric and nurse services in the nature of inspection, treatment, weighing, etc., which are not direct instruction. Expenditures for the administration of these services should also be included here.

Expenditures for physical education or health instruction, including physical examinations, tests and weighing, which are considered a part of the instructional program should be included under instruction.

300. *Salaries.*—Include the salaries of personnel who provide medical, dental, psychiatric and nurse service which is not direct instruction. Where such personnel also teach, prorate or include salaries under instruction if more than half of their work load consists of teaching, otherwise include salaries here. (These are the salaries of the personnel included in items 182–191 plus the salaries of any secretarial and clerical assistants to them.)

301. *Supplies and expenses.*—Include any expenditures for health services other than salaries. Do not include expenditures for physical education or health instruction.

(b) *Provided by other public agencies.*

302. *Expenditures by public agencies other than the school administrative unit for health services to public schools.*—Include the total expenditure figure for such service. The amount included here should not be included in any other item in this handbook, total or other.

(3) *Transportation services for public school pupils.*

(a) *By publicly owned vehicles.*

Expenditures for administration of transportation should also be included in items 303-305. If separate accounts are not maintained for transportation of public school and nonpublic school pupils, prorate expenditures. Do not include capital outlay here, as such expenditures should be included under item 356.

303. *Salaries.*—Include the salaries of bus drivers, supervisors of transportation, mechanics and any other full-time or part-time transportation personnel. If teachers also drive buses and are paid extra salaries for it, include the extra salaries for bus driving here.

304. *Supplies, maintenance, and garage operation and maintenance.*—Include expenditures for the operation and maintenance of garages here when garages are operated by the public school system.

305. *Transportation insurance.*—Include premiums for transportation liability and accident insurance and insurance on district-owned garages and equipment.

(b) *Other transportation expenses for public school pupils.*

306. *Contracted services.*—Include the expenditures for contracted school transportation whether the contract is written or verbal. Include money paid to parents under contract to transport their own children. Do not include school money paid as transfers to other administrative units in the State or another State for transportation services; such money should be included under items 374 and 375 respectively.

307. *Public carriers.*—Include expenditures for fares furnished to pupils for public buses and streetcars.

308. *Payments in lieu of transportation.*—Include all school money paid to parents or guardians to maintain children near school (given as room and board), to buy bicycles, boats, skates, sleds, skis, etc.

(4) *Food services.*

309. *Food services.*—Include money expended for the school-lunch program from State and Federal Government and from local district appropriations. This should be the net expenditure from public school general funds.

(5) *Miscellaneous school services.*

310. *Miscellaneous school services.*—Include net payments from public school general funds for extracurricular activities and any other services for public school pupils not included elsewhere. Do not include expenditures for indigent pupils only; they should be included under item 335.

(4) *Total expenses for other school services.*

**311. Total expenses for other school services.** — Total of items 298-301 and 303-310. Do not include item 302.

**d. Operation of plant.**

Expenditures for the operation of the school plant are the housekeeping expenditures which are involved in keeping the physical plant open and in use. Expenditures for the operation of an administration building and for the operation of the plant for other school services should also be included in items 312-317. Expenditures for the operation of transportation garages should not be included here; they should be included in item 304. Expenditures for the operation of the plant for summer elementary and secondary schools, community services, adult education programs, and community college programs should not be included in these items; they should be prorated to those classifications. Do not include expenditures for repairs and replacements; they should be included in items 318-320.

**312. Salaries.** — Include the salaries of full-time and part-time custodians, custodians' helpers, engineers, firemen, watchmen, telephone switchboard operators, etc. Where such personnel also perform duties of a different nature, include salaries under the classification with which more than half of their work load is concerned. These are the salaries of personnel included in items 196-197.

**313. Fuel or heat.** — Include expenditures for coal, gas and gasoline, if used for heating, fuel oil and wood, including freight, drayage, and labor involved in securing them.

**314. Utilities, except fuel.** — All expenditures for telephones, telegraph, water, light and power should be included here, including those for such classes as shop, and home economics.

**315. Supplies.** — Include expenditures for brooms, mops, sweeping compounds, soap, dusters, electrical fuses, electric light bulbs, paper cups, towels, toilet and other custodial supplies.

**316. Other expenses.** — Include such expenditures as those for the caring of lawns and shrubbery, flags for outside buildings, laundry, and any other housekeeping expenses involved in keeping the physical plant open and in use and not included in items 312-315. Also include charges for express, drayage, and freight where they cannot be charged to the activity for which they were incurred. Do not include expenditures for repairs and replacements, regrading of sites, reseeding of lawns, replacement of shrubs, repair of walks and fences, resurfacing of floors, painting, etc.; such expenditures should be included under maintenance.

**317. Total expenditures for the operation of the plant.**—This is the sum of all expenditures included in items 312-316.

*e. Maintenance of plant (plant repairs and repairs and replacement of equipment).*

Expenditures for the maintenance of the school plant are those for keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements with property of equal value and efficiency. If additional values and increased efficiency result from replacements, these additional values should be charged to capital outlay. Expenditures for the maintenance of an administration building and for the maintenance of the plant for other school services should also be included in items 318-320. Expenditures for the maintenance of transportation garages should not be included here; they should be included in item 304. Expenditures for the maintenance of the plant for summer elementary and secondary schools, community services, adult education programs, and community college programs should not be included in these items; they should be prorated to those classifications.

In city systems where the city government and not the school board handles the repairs, these expenditures should be included under contractual service, item 319.

**318. Salaries.**—Include the salaries of carpenters, painters, plumbers, and other maintenance personnel carried on the school payroll. Where maintenance personnel also perform other duties of a different nature, include their salaries under the classification with which more than half of their work load is concerned. These are the salaries of personnel included in items 198-199.

**319. Supplies, expenses and contractual service.**—Include the total expenditures for repairs, supplies, replacements of equipment and other expenses, except salaries, connected with plant maintenance performed by personnel carried on the school payroll. Include here also the total cost of plant maintenance work done on a contract basis or by local artisans who are not on the school payroll. Do not include capital outlay expenditures or expenditures for the maintenance of transportation equipment; these expenditures should be included elsewhere.

**320. Total plant maintenance expenditures.**—This is the sum of all maintenance expenditures included in items 318-319.

*f. Fixed charges.*

Items 321-326 should contain fixed charges for the regular full-time elementary and secondary day schools. Fixed charges for summer elementary and secondary schools, community services, adult education programs, and community college programs should not be included here; they should be prorated to those classifications.

321. *School board contributions to retirement funds.* — Include payments made by the administrative unit from current funds to retirement funds, social security, or as direct pensions when no retirement fund exists. If there are payments to civil service retirement funds for nonteaching school employees, include them here. Do not include amounts deducted from salaries as these are included as part of salaries.

322. *Insurance and judgments.* — Include expenditures, applicable to the reported year, for all insurance premiums for: Property, employees, bond fidelity and liability insurance, except premiums for all insurance covering the transportation of pupils which should be included under item 305. Include payments for judgments against the board of education, payments of premiums for workmen's compensation and contributions to a State fund for injured employees. Payments of compensation to sick or injured employees or to their substitutes, which are over and above the regular salary of the incapacitated employee are in the nature of self-insurance and should be included here. Payments to personnel on sabbatical leave should also be included here.

323. *Rent.* — Include rent paid for the use of private property for school purposes. Do not include installment payments on property which will ultimately become the property of the school; such installment payments should be included under capital outlay.

324. *Other fixed charges allocated to pupil costs.* — Include any other current expense of a generally recurrent nature which is allocated to pupil costs and which cannot be classified in other current expense categories, such as dues for district membership in organizations.

325. *Fixed charges not allocated to pupil costs.* — Refunds of taxes, refunds of tuition, refunds of transportation charges, etc., should be treated as abatements on income for reporting purposes, but if they have to be accounted for separately, they should be included here.

326. *Total fixed charges.* — Include the sum of all expenditures included in items 321-325.

g. Total current expense for full-time public elementary and secondary day schools.

327. *Total current expense for full-time public elementary and secondary day schools.* — Include the sum of all expenditures included in items 277, 297, 311, 317, 320, and 326.

#### **Current Expense for Community Services.**

Include in items 328-336 only those community services which are the financial responsibility of the school administrative unit and are administered under its control.

a. Public libraries operated by local basic administrative units.

Where the local public library is operated by the local basic administrative unit, all expenditures from public school funds for the public library should be included under items 328-329.

328. *Salaries.*—Include the salaries of both full-time and part-time librarians and other personnel employed in the public library.

329. *Supplies and other expenses.*—Include expenditures for books, supplies, and other expenses for the operation of the public library.

b. Expenditures for nonpublic schools where authorized by State law.

Include under items 330-334 all expenditures from public school funds which are for pupils in nonpublic schools.

330. *Textbooks.*—Include any expenditures for textbooks furnished free to pupils in nonpublic schools or in certain grades of nonpublic schools. Do not include expenditures for textbooks furnished free to only indigent pupils; these expenditures should be included under item 335.

331. *School supplies.*—Include any expenditures for school supplies furnished free to pupils in nonpublic schools or in certain grades of nonpublic schools. Do not include expenditures for school supplies furnished free to only indigent pupils; these expenditures should be included under item 335.

332. *Transportation.*—If separate accounts are not maintained for the transportation of public school and nonpublic school pupils, prorate expenditures for the services rendered.

333. *Health.*—Include any expenditures by the school administrative unit for providing health services to nonpublic school pupils.

334. *Other expenditures for services provided to nonpublic schools.*—Include expenditures by the school administrative unit, not included in items 330-333, for any other services provided nonpublic school pupils and identify the expenditure with the type of service rendered. Do not include tuition payments to nonpublic schools; they are included in item 376.

c. Other community services.

335. *Other community services.*—Include expenditures for operating public recreation facilities, community centers, community forums, and community social and recreational activities. Where public school facilities are used for such activities, the prorated expenses for operation and maintenance in using the facilities for these activities should also be included here. Include expenditures for the custodial and detention care of children in residential or day schools financed by the local board of education. The expenditures for

regular school services for these children should be included in the other items in the same manner as expenditures for the regular full-time elementary and secondary day schools only if attendance is credited to the school district. Also include expenditures for providing textbooks, shoes, rubbers, glasses, etc., to indigent pupils in public or nonpublic schools if the provision of such articles is restricted to indigent pupils.

d. Total current expense for community services.

336. *Total current expense for community services.*— Total of items 328-335.

**Current Expense for Public Summer Elementary and Secondary Day Schools.**

*Do not include* in items 337-339 funds expended by agencies other than the local basic administrative unit, the intermediate unit, and the State.

337. *Salaries.*—Include the salaries of teachers and other employed personnel of summer schools operated by the administrative unit. Where teachers or other personnel are employed in the regular elementary and secondary school year and are paid extra for summer school, include that extra salary here.

338. *Supplies and expenses.*— Include all current expense for summer schools other than salaries.

339. *Total current expense for summer schools.*—Total of items 337-338.

**Current Expense for Public Adult and Community College Programs of Education.**

Include in items 340-349 only those adult education and community college programs, operated by the school administrative unit, which are not under the jurisdiction of a board for higher education or 4-year institution of higher education. *Do not include* vocational rehabilitation programs.

a. Public adult education programs (excluding community colleges).

Include in items 340-344 the current expense for public part-time day, continuation, and adult classes, day and evening adult schools, and any other organized public educational programs which provide opportunity for adults and out-of-school youth to further their education regardless of their previous educational attainment. *Do not include* regular full-time and summer elementary and secondary day school, community college, and college programs.

Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes should be included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods should not be included; expenditures for such purposes should be included under community services, item 335.

340. *Salaries of instructional personnel.*—These are the salaries of personnel included in item 215.

341. *Salaries of noninstructional personnel.*—These are the salaries of personnel included in item 217.

342. *Instructional supplies and other instructional expenses.*

343. *Noninstructional supplies and other noninstructional expenses.*—Include expenditures for administration, operation and maintenance of plant, and fixed charges for the adult education program. Where the adult education program uses the public school facilities, the prorated expense for the use of the facilities should be included here.

344. *Total current expense for adult education programs.*—This is the total of items 340–343.

b. *Public community college programs.*

Include in items 345–349 the current expense for community colleges, junior colleges, technical institutes, and similarly designated institutions which offer 1 but less than 4 years of work beyond grade 12, do not grant the baccalaureate degree, and are not under the jurisdiction of a board for higher education or a 4-year institution of higher education.

345. *Salaries of instructional personnel.*—These are the salaries of personnel included in items 224 and 225.

346. *Salaries of noninstructional personnel.*—These are the salaries of personnel included in items 226 and 227.

347. *Instructional supplies and other instructional expenses.*

348. *Noninstructional supplies and other noninstructional expenses.*—Include expenditures for administration, operation and maintenance of plant, and fixed charges for the community college program. Where the community college program uses the elementary and secondary school facilities, the prorated expense for the use of the facilities should be included here.

349. *Total current expense for community college programs.*—This is the total of items 345–348.

**Total Current Expense for All Schools.**

350. *Total current expense for all schools.*—This is the total of items 327, 336, 339, 344, and 349.

**Capital Outlay**

Include in items 351–357 all capital outlay expenditures of the school



administrative unit whether from revenue or nonrevenue receipts, or from current or special funds. Rental or installment payments which ultimately result in the acquisition of property should also be included under capital outlay. Where public schoolhousing authorities exist, the expenditures of the authority should *not* be included here, but the installment payments for the facilities which the school administrative unit makes should be included. Do *not* include interest payments for any transactions under capital outlay; such payments should be included under debt service.

#### **Land and Buildings.**

351. *Sites.*—Include expenditures for all land purchased for school sites and additions to school sites; improvements to sites, playgrounds, athletic fields, etc.; and all costs of acquiring title to such grounds. Special assessments against school districts for street curbs, gutters, drains, etc., should also be included here.

352. *Buildings and additions to buildings.*—Include all expenditures for new buildings including: Payments for new buildings, advertisements for contracts, payments on contracts for construction; installation of plumbing, lighting, heating, ventilation, electric wiring, built-in lockers, etc.; architectural service, legal service, travel expense; painting and other interior and exterior decorating; and any other costs connected with planning and constructing new buildings. Also include all such expenditures involved in constructing extensions of plant such as adding a story or wing to a building or adding an instruction room and expenditures for the purchase of existing buildings.

353. *Remodeling or improvement of buildings.*—Include all expenditures for changes, not repairs, which make possible new or improved services such as changing the type of heating system, original installation of electric lights, remodeling an elementary building for use as a junior high school, remodeling a regular instruction room to a home economics or other special room, etc.

#### **Equipment.**

354. *Library books.*—Include the initial cost of school library books for a new school library and expenditures for large or special supplementary additions. Ordinary current additions should be included under instruction. Do *not* include expenditures for books for public libraries operated by the administrative unit; such expenditures should be included under community services, item 329.

355. *Furniture and equipment.*—Include expenditures for initial or additional 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, home economics, manual training, etc.; playground equipment and custodial equipment such as scrubbing machines. Include expenditures for all equipment made prior to the opening of a new school building even though an item may be of small value and short life if it is likely to be perpetually maintained. Do not include replacements of equipment; they should be included under maintenance, item 319. However, if additional values and increased efficiency result through replacements, these additional values should be included here.

**356. Publicly owned vehicles and other transportation equipment.** — Include expenditures for initial or additional transportation equipment. If additional values and increased efficiency result through replacements of transportation equipment, these additional values should be included here. Include also expenditures for buses purchased by the State or county and used for local district transportation.

#### **Total Capital Outlay.**

**357. Total capital outlay.** — The sum of all expenditures included in items 351-356.

#### **Debt Service**

**358. Payments from current funds to retire serial bonds.** — Include expenditures made to retire serial bonds from money received during the current year in revenue receipts which could be used to pay current obligations.

**359. Payments from sinking funds to retire bonds.** — Include only payments from sinking funds. If accounts have been established for handling the payment of interest and/or the retirement of serial bonds from annual revenue, payments from such funds should not be reported as being from sinking funds. They should be included as payments from current funds as such accounts are in reality interest and bond accounts and not sinking funds.

**360. Payments from the issue of new bonds to retire old bonds.**

**361. Payments into sinking funds from current funds.**

**362. Payments from current funds for the redemption of short-term loans.** — Do not include money borrowed and paid back during the same fiscal year or interest on short-term loans.

**363. Payments of warrants or bills payable of the preceding fiscal year.** — If not allocated and reported in the previous year, such payments as these should be allocated to the appropriate purpose of the expenditures. However, where allocations are impossible, these payments should be included here.

364. *Payments from current funds for interest on short-term and current loans.*—Payments of interest on money borrowed and paid back during the same fiscal year should be included here as well as payments of interest on other short-term loans.

365. *Payments from current funds for interest on serial bonds.*

366. *Payments from sinking funds for interest on bonds.*

367. *Payments from current funds for other debt service.* — Include any other payments from current funds for other debt service not classified above. Do not include money borrowed and paid back during the same fiscal year.

368. *Total payments from current funds for debt service.*—This is the sum of all payments from current funds for debt service, including payments from interest and bond accounts but, *excluding* payments from sinking funds. This is the total of items 358, 361, 362, 363, 364, 365, and 367.

369. *Total payments from other funds for debt service.*— This is the sum of all payments from special and sinking funds for debt service, items 359, 360, and 366. Do not include payments from interest and bond accounts.

## Section VI

### Balances Carried to the Next Year

Include in items 370–373 all money on hand from revenue receipts, non-revenue receipts, advancements, and capital reserve funds. Do not include sinking funds; these should be included in item 386.

370. *Total balance on hand for current operation.*

371. *Total balance on hand for reserve for capital outlay, including capital reserve funds.*—Do not include balances in sinking funds; these should be included in item 386.

372. *Total balance on hand for serial bond interest and redemption.*

373. *Total current balances on hand at the end of the year.* — Total of items 370–372.

## Section VII

### Transfers to Other Administrative Units

374. *Transfers to other administrative units in the State.*—Include money paid by one administrative unit to another administrative unit in the State

for tuition, transportation, and any other charges for services which the schools of the receiving unit render to pupils from the paying unit. Where the county governmental unit collects tuition money from a nonoperating district and pays it to the operating district, such tuition should be treated the same as tuition transfers between school administrative units.

375. *Transfers to administrative units in another State.* — Include money paid by an administrative unit in the State to an administrative unit in another State for tuition, transportation, and any other charges for services which the schools of the receiving unit render to pupils from the paying unit.

376. *Tuition to nonpublic schools.* — Include tuition payments from public school funds to nonpublic schools for residents of the paying administrative unit.

### Section VIII

## Status of Bonds and Other Indebtedness of Administrative Units

377. *Amount of bonds outstanding at the beginning of the year.*

378. *Amount of bonds issued during the year for new capital outlay.*

379. *Amount of bonds issued during the year for funding current or floating indebtedness.* — Include the amount of notes or bonds issued for paying off indebtedness not previously funded.

380. *Amount of bonds issued during the year for refunding bonds.* — Include the amount of bonds issued to pay off bonds outstanding.

381. *Total amount of bonds outstanding at the beginning of the year plus all bonds issued during the year.* — Total of items 377–380.

382. *Total bonds retired during the year.*

383. *Bonds outstanding at the end of the year.* — Item 381 minus item 382.

384. *Nonbonded indebtedness at the close of the year.* — Include the amount of all nonbonded acknowledged debt.

385. *Total indebtedness at the close of the year.* — This is the sum of items 383 and 384.

386. *Total amount in school sinking funds at the close of the year for term bonds.*

**Section IX****Sources of Funds for Plant Capital Outlay**

387. *Total current revenue funds encumbered or spent for school plant capital outlay during the year.*
388. *Total State aid for school plant capital outlay purposes during the year.*—This amount has also been included in item 387.
389. *Total Federal aid for school plant capital outlay purposes during the year.*—This amount has also been included in item 387.

**Section X****Status of Food Services Funds**

390. *Total balance at the beginning of the year.*
391. *Receipts from public school funds.* — Federal school-lunch money should be included here together with receipts from other public funds. *Do not include* amounts received from public school general funds as loans and paid back in the same year.
392. *Receipts from the sale of school lunches.*
393. *Other receipts.*—Include all other receipts for the school-lunch program.
394. *Total receipts and balances for the year.*—Total of items 390–393.
395. *Salaries of food services personnel.* — Include the total expenditure from food services funds for salaries during the year.
396. *Other expenditures from food services funds.*— Include the total expenditures from food services funds other than salaries. *Do not include* payments back to the public school general fund of money received during the same year.
397. *Total expenditures for the year.*—Total of items 395–396.
398. *Total balance at the end of the year.*—Item 394 minus item 397.
399. *Value of surplus commodities received from the Federal Government.*

## *Chapter seven*

# **Property for Operating Public Elementary, Secondary, Adult, and Community College Programs of Education**

The items in this chapter should be used for those records and reports concerning the physical property for all full-time public elementary and secondary day schools and transportation programs which are operated by local basic administrative units, intermediate units, and the State; and the physical property of those public community colleges which do not grant the baccalaureate degree and are not under the jurisdiction of a board for higher education or 4-year institution of higher education.

### *Section I*

## **Characteristics of Public School Plants**

### **Number of Publicly Owned School Plants**

Items 400-403 should be available for the following classifications: 1) Elementary school plants, 2) secondary school plants, 3) combined elementary and secondary school plants, 4) community college plants, and 5) total.

*400. Number of school plants in use at the beginning of the year.*

*401. Number of school plants abandoned for instructional purposes during the year.*—This refers to complete school plants abandoned; it does not include parts of school plants abandoned.

*402. Number of school plants added (completed) during the year.*— This refers to complete school plants added; it does not include the addition of a room or a building to an existing school plant.

*403. Number of school plants in use at the end of the year.*— This is item 400 minus item 401 plus item 402.

### **Number of Instruction Rooms in Publicly Owned School Plants**

Items 404-407 should be available for the following classifications: 1) Elementary school plants, 2) secondary school plants, 3) combined elementary and secondary school plants, 4) community college plants, and 5) total.

404. *Number of instruction rooms available in school plants in use at the beginning of the year.*

405. *Number of instruction rooms abandoned for instructional purposes during the year.*

406. *Number of instruction rooms added during the year.*

407. *Number of instruction rooms available in school plants in use at the end of the year.*—This is item 404 minus item 405 plus item 406.

### **Number of Nonpublicly Owned Instruction Rooms in use by the Public Schools**

408. *Number of nonpublicly owned instruction rooms in use by the public schools at the end of the year.*

### **Capital Outlay Cost of Publicly Owned School Plants Completed and Made Available for use During the Year**

Items 409-414 differ from the capital outlay expenditures for the year in that they should reflect the total costs of new school plants, additions to school plants and remodeled school plants which were completed and made available for use during the reported year, regardless of when the money was expended. Include essential professional fees and administrative costs chargeable to such capital outlay expenditures. These items should be available for the following classifications: 1) Elementary school plants, 2) secondary school plants, 3) combined elementary and secondary school plants, 4) community college plants, and 5) total.

409. *Cost of new sites and additions to sites.*—Include the cost of additions to existing sites, improvements to sites other than structures, and sites of new school plants completed and made available for use during the year.

410. *Cost of new buildings.*—Include total costs for general construction and such integral parts of the building as heating, plumbing, and electrical installations.

411. *Cost of additions to buildings.*—Include total costs for general construction and such integral parts of the building as heating, plumbing, and electrical installations.

412. *Cost of remodeling buildings.*—Include total costs for general con-

struction and such integral parts of the building as heating, plumbing, and electrical installations.

413. *Cost of equipment and furniture.*—Include only the cost of equipment and furniture for new buildings, additions to buildings, and remodeled buildings which were completed and made available for use during the year.

414. *Total capital outlay cost of school plants.*— This is the total of items 409–413.

## Section II

### Transportation Property

Vehicles used to transport nonpublic school pupils should be included in items 415–422 in this section as well as those for public school pupils when such service is furnished by the public school system.

#### Publicly Owned Vehicles

415. *Number of publicly owned buses used in pupil transportation.*—Include buses owned by local basic administrative units, intermediate units, and the State.

416. *Number of publicly owned small vehicles used in pupil transportation.*—Include small vehicles owned by local basic administrative units, intermediate units, and the State.

417. *Number of publicly owned service vehicles used in pupil transportation program.*—Include service vehicles owned by local basic administrative units, intermediate units, and the State.

418. *Number of school buses purchased during the year from public funds.*—Include all buses purchased during the year by local basic administrative units, intermediate units, and the State for use in local district transportation. The number of buses included here should also have been included in item 415. Therefore, the buses included here do not add to the total number of publicly owned buses.

419. *Number of small vehicles purchased during the year from public funds for use in pupil transportation, excluding service vehicles.*—Include all small vehicles purchased during the year by local basic administrative units, intermediate units, and the State for use in local district transportation. The number of small vehicles included here should also have been included in item 416. Therefore, the small vehicles included here do not add to the total number of publicly owned small vehicles.



**Privately Owned Vehicles**

420. *Number of privately owned buses used in pupil transportation.*

421. *Number of privately owned small vehicles used in pupil transportation, excluding service vehicles.*

422. *Number of school buses purchased during the year by private contractors for use in pupil transportation.*—The buses included here should also have been included in item 420. Therefore, they do not add to the total number of privately owned buses.

## *Chapter eight*

# **Other Instructional and Service Aspects of the Educational Program of Regular Full-Time Public Elementary and Secondary Day Schools**

The items in this chapter relate to all regular full-time elementary and secondary day schools operated by local basic administrative units and intermediate units, including special schools for exceptional children which are operated by local basic administrative units as part of the public school systems. Information on State-operated regular full-time elementary and secondary day schools should also be included, *except State-operated schools for exceptional children.*

### *Section I*

## **Special Provisions in the Educational Program For Exceptional Children**

Include in items 423-433 all exceptional children receiving instruction in special classes, special day schools, hospitals, convalescent homes, detention homes, and the child's own home when the instruction is provided by the local public school system. These children have been included in the items dealing with pupils in full-time public elementary and secondary day schools; therefore, they do not add to the total number of children in the public schools.

*Number of children receiving instruction, as of a specific reporting date, in special classes or special schools for the following:*

**423. Blind.**

**424. Partially seeing.**

**425. Deaf.**

**426. Hard of hearing.**

**427. Speech defective.**

428. *Crippled.*

429. *Delicate.*

430. *Epileptic.*

431. *Mentally deficient.*

432. *Truants or behavior problems.*

433. *Mentally gifted.*

434. *Number of teachers who instruct exceptional children in the schools.*—Include teachers who have more than half of their work load devoted to teaching exceptional children in special classes within schools, or in separately organized special day schools for exceptional children which are operated as part of the public school system. These teachers have been included in items 162-165; therefore, they do not add to the total number of teachers in the public schools. Teachers included here should not be included in item 435.

435. *Number of teachers who instruct exceptional children outside the schools.*—Include teachers who have more than half of their work load devoted to teaching children in their own homes, convalescent homes, detention homes, or hospitals. Include only those teachers carried on the payroll of the school administrative unit. These teachers have been included in items 162-165; therefore, they do not add to the total number of teachers in the public schools. Teachers included here should not be included in item 434.

436. *Number of full-time public special day schools serving one or more types of exceptional children.*—These schools have been included in items 106-112; therefore, they do not add to the total number of schools in the State.

## Section II

### Other School Services

#### Food Services

Items 437-438 refer to all school-lunch programs which are operated from funds that are under the control of the school administrative unit, regardless of whether Federal school-lunch aid is received.

437. *Average number of pupils served lunch per day from organized school-lunch programs.*—Include all pupils served a lunch consisting of more than just milk or other beverage regardless of who pays for it. The average number should be determined by dividing the total number of pupils served by the number of days the lunch program was in operation.

438. *Total number of school plants in which there was an organized school-lunch program operating for 6 months or more.*

### **Transportation Services**

Except where noted, "number of pupils" means average daily attendance in items 439-444.

439. *Number of pupils transported to and from public schools at public expense.* —Include pupils transported in buses or small vehicles whether transportation was carried out under contract or by publicly owned vehicles. Also include pupils who were transported by public carrier where the fare was paid from public school funds.

440. *Number of pupils transported to and from nonpublic schools at public expense.* —Include pupils transported in buses or small vehicles whether transportation was carried out under contract or by publicly owned vehicles. Also include pupils who were transported by public carrier where the fare was paid from public school funds.

441. *Number of pupils for whom subsistence was paid in lieu of transportation.*

442. *Total annual mileage of regular school bus routes to and from schools.* —Include the mileage of both publicly owned and privately owned buses and small vehicles. This item should be determined by multiplying two-way mileage of bus routes by the number of days the routes were traveled. One-way mileage of a bus route should be determined from the point the first pupil is picked up to the point where the last pupil gets off the vehicle. Do not include special excursions or transportation mileage between schools where pupils are transported from one school to another for different phases of their educational program. Do not include the mileage of public carriers unless they travel a special route for the purpose of transporting pupils only and this service is paid for from public school funds.

443. *Number of school bus accidents in which children were killed or fatally injured.*

444. *Number of pupil deaths resulting from school bus accidents.*

### **Section III**

### **Characteristics of the Teaching Staffs**

The information in this section should be available for two classifications: 1) Elementary school teachers, and 2) secondary school teachers. Substitute teachers and other instructional staff should not be included.

**Teacher Sources**

Include in items 445-448 only those teachers who meet the regular certification requirements of the State for the positions which they occupy. Do not include those teaching under an emergency certificate.

**Inexperienced Teachers.**

The term, "inexperienced teachers," refers to those teachers on the school payroll with less than one full year of employed teaching experience prior to the reported year. There should be no duplication between items 445 and 446. Where inexperienced teachers have graduated from a college or normal school in the State and also from such an institution outside the State, they should be included in item 445 or 446 depending upon the institution last attended.

445. *Number of inexperienced teachers, as of a reporting date, who had graduated from colleges or normal schools in the State.*

446. *Number of inexperienced teachers, as of a reporting date, who had graduated from colleges or normal schools outside the State.*

**Experienced Teachers.**

The term, "experienced teachers," refers to those teachers on the school payroll with one or more years of employed teaching experience prior to the reported year.

447. *Number of experienced teachers, as of a reporting date, who had transferred from other States.*—Include those experienced teachers on the school payroll, as of a reporting date, who had left a teaching position in another State to teach all or part of the reported year.

448. *Number of experienced teachers, as of a reporting date, who had returned to the profession.* — Include those experienced teachers on the school payroll, as of a reporting date, who had not been employed anywhere as professional educators during the year immediately preceding the reported year, and had not transferred from a teaching position in another State during the reported year.

**Emergency Teachers**

449. *Number of new emergency teachers as of a reporting date.* — Include all teachers on the school payroll, as of a reporting date, who do not meet the regular certification requirements for the positions which they occupy and who were not teaching under an emergency certificate in the public schools of the State as of the end of the preceding year.

450. *Total number of emergency teachers as of a reporting date.* — Include the total number of teachers on the school payroll, as of a reporting date, who do not meet the regular certification requirements for the positions which they occupy. This item is inclusive of item 449.

## Chapter nine

# Nonpublic Full-Time Elementary and Secondary Day Schools

The items of information in this chapter should be available for all nonpublic full-time elementary and secondary day schools, including both denominational and nonsectarian schools. The information in this chapter should be available in the same form as for public elementary and secondary day schools. Information on summer schools should not be included.

### Section I

### Personnel

### Pupil Personnel

#### Original Entries by Instructional Program.

The purpose of items 451-462 is to obtain a precise figure for the total number of original entries of pupils in nonpublic schools in a State. It is essential to count all pupils but it is equally important not to count pupils twice. Precise figures may be secured by totaling the number of original entries. In order to conserve space in the record-keeping forms and to make it easier to identify original entries, they have both given the symbols E1 and E2.

Original entries are of two types; the first includes pupils who enrolled for the first time in the United States for the school year for which the report is made, and is designated by the symbol E1.

The second type includes pupils who were previously enrolled for the school year in a public or nonpublic school in another State and who have not previously been enrolled in your State, and is designated by the symbol E2.

Care should be exercised not to include pupils as original entries under symbols E1 or E2 if they have previously been enrolled in any public or nonpublic school in your State for the school year for which the report is made; such pupils should be classified as reentries.

The number of original entries is a cumulative total; the number increases during the year, it never decreases.

## a. Nursery schools.

Include in items 451-453 only pupils in those nursery schools that are an integral part of a regularly established elementary day school or school system.

451. *Number of original entries for the United States in nonpublic nursery schools (E1).*—Include nursery school pupils who enrolled for the first time in the United States for the school year for which the report is made.

452. *Number of original entries transferred from other States in nonpublic nursery schools (E2).*—Include nursery school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

453. *Total number of original entries in nonpublic nursery schools (E1+E2).*—This is the sum of items 451 and 452.

## b. Kindergartens.

Include in items 454-456 only pupils in those kindergartens that are an integral part of a regularly established elementary day school or school system.

454. *Number of original entries for the United States in nonpublic kindergartens (E1).*—Include kindergarten pupils who enrolled for the first time in the United States for the school year for which the report is made.

455. *Number of original entries transferred from other States in nonpublic kindergartens (E2).*—Include kindergarten pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

456. *Total number of original entries in nonpublic kindergartens (E1+E2).*—This is the sum of items 454 and 455.

## c. Elementary schools.

Do not include any nursery school or kindergarten pupils in items 457-459. In those instances where grades 1-9 are organized and administered as one unit with no division on the basis of elementary and junior high school, grades 1-8 should be included under elementary schools and grade 9 included under secondary schools.

457. *Number of original entries for the United States in full-time nonpublic elementary day schools (E1).*—Include elementary school pupils who enrolled for the first time in the United States for the school year for which the report is made.

458. *Number of original entries transferred from other States in full-*

*time nonpublic elementary day schools (E2).* — Include elementary school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

459. *Total number of original entries in full-time nonpublic elementary day schools (E1 + E2).* — This is the sum of items 457 and 458.

d. *Secondary schools.*

Include in items 460-464 data for all types of secondary schools, including junior high and vocational or trade high schools. In those instances where grades 1-9 are organized and administered as one unit with no division on the basis of elementary school and junior high school, grades 1-8 should be included under elementary schools and grade 9 included under secondary schools.

460. *Number of original entries for the United States in full-time nonpublic secondary day schools (E1).* — Include secondary school pupils who enrolled for the first time in the United States for the school year for which the report is made.

461. *Number of original entries transferred from other States in full-time nonpublic secondary day schools (E2).* — Include secondary school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

462. *Total number of original entries in full-time nonpublic secondary day schools (E1 + E2).* — This is the sum of items 460 and 461.

*Original Entries by Grades.*

463. *Grade distribution of total original entries (E1 + E2) in full-time nonpublic day schools, from grade 1 through grade 12.* — Include for each grade the total number of pupils who enrolled for the first time in your State for the school year for which the report is made.

464. *Total number of original entries (E1 + E2) for full-time nonpublic ungraded elementary day classes and full-time unclassified elementary day pupils.* — Include the total number of elementary school pupils, not classified as being in a grade, who enrolled for the first time in your State for the school year for which the report is made. Pupils included here should not be included in items 463 and 465. Do not include any nursery school or kindergarten pupils.

465. *Total number of original entries (E1 + E2) for full-time nonpublic unclassified secondary day pupils.* — Include the total number of secondary



school pupils, not classified as being in a grade, who enrolled for the first time in your State for the school year for which the report is made. Pupils included here should not be included in items 463 and 464.

466. *Total number of original entries (E1+E2) in full-time nonpublic elementary and secondary day schools.*—This is the sum of items 463–465.

#### **Attendances by Instructional Program.**

Aggregate days attendance is the sum of the days present (actually attended) of all pupils when school was actually in session during the year.

Average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Average daily attendance for groups of schools having varying lengths of term is the sum of the average daily attendances obtained for the individual schools.

A day in session is one on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, inclement weather, and other such reasons should not be considered as days in session.

It is a day of attendance when a pupil is present for the full school day under the guidance and direction of a teacher while school is in session. When a pupil is present for only part of the day, it should be considered as a partial day of attendance. For example, suppose the length of the school day is 5 hours and a pupil is present for only 3 hours. This should be reported as  $3/5$  or 0.6 of a day of attendance. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance.

*Aggregate days attendance and average daily attendance for the following:*

467. *Elementary schools.*—Attendance for nursery schools and kindergartens should be included in this item only if they are an integral part of a regularly established elementary day school or school system. A half-day nursery school or kindergarten should be counted as full-time for purposes of determining aggregate days attendance and average daily attendance. For example, if one group of 100 pupils attended kindergarten in the morning and a different group of 100 pupils attended in the afternoon, the aggregate attendance for the day would be 200.

468. *Secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools.

**High School Graduates.**

469. *Number of graduates for the school year from nonpublic high schools, by sex.*

**Employed Personnel**

It should be noted that items 470-479 refer to positions and not to individual persons. For example, a teacher may leave during the school year and another teacher hired to fill the vacancy. In such an instance, only one position is involved and it should be recorded as one.

There are two general types of employed personnel, full-time and part-time. A full-time employee is one who occupies a position which requires him to be on the job on school days, throughout the school year, at least the number of hours the school is in session. A part-time employee is one who occupies a position which requires less than full-time service. Within each general type, the duties of the position may require the employee to perform several different functions. For example, a full-time employee may teach some of the time, work in the school cafeteria, and perform maintenance work.

There are two ways in which such an employee could be classified and reported in the items listed below: 1) By prorating the employee's time to the different functions; or 2) by reporting the employee under the function to which he devotes the major portion of his time.

The first method is known as prorating or reporting a position on a full-time equivalence basis. To illustrate this method, suppose the person in the above example teaches 3 hours a day, works in the cafeteria 1 hour a day, and does general maintenance work around the school for 1 hour a day. The school is in session 5 hours each day. Three-fifths or 0.6 of a position would be included under instructional personnel and two-fifths or 0.4 of a position reported under noninstructional personnel, since cafeteria and maintenance work are not instructional services.

The second method is known as reporting according to major portion of time. Using the same example as above, reporting by major portion of time would work in this manner. The school day is 5 hours long, and more than half of it is spent in teaching. Therefore, the position would be reported as one full-time teacher. Nothing would be reported under noninstructional personnel. If a system of prorating is not followed, this second method should be used.

Under the second method, how should a person who devotes equal amounts of time to different functions be reported? Suppose in the example given, that the person taught  $2\frac{1}{2}$  hours a day and spent the other  $2\frac{1}{2}$  hours in cafeteria and maintenance work. The position would be reported according to the type of work that commanded the higher salary under the school's salary policy. If

a teacher received the higher salary, this position would be reported as one full-time teacher.

The services of part-time employees should be reported in the same manner as the services of full-time employees. However, care should be taken that the appropriate items are used for part-time employees. If proration is followed, the full-time equivalence of the service should be included under the full-time items (Items 470, 472, 474, 476, or 478), and nothing should be included in the part-time items. If classification by major portion of time is used, the part-time employee should be included under the part-time items (Items 471, 473, 475, 477, or 479), according to where the major portion of time is spent, and nothing should be included in the full-time items.

#### **Instructional Personnel.**

Include in items 470-477 personnel who render direct and personal services which are in the nature of teaching, or the improvement of the teaching-learning situation. These are: Teachers, principals, consultants or supervisors of instruction, guidance personnel, librarians, and psychological personnel.

Include in items 470-473 only teachers in nursery schools and kindergartens that are an integral part of a regularly established elementary day school or school system.

*470. Number of full-time nursery school teachers.*

*471. Number of part-time nursery school teachers.*

*472. Number of full-time kindergarten teachers.*

*473. Number of part-time kindergarten teachers.*

*474. Number of full-time elementary school teachers and other instructional personnel. — Do not include nursery schools or kindergartens in this item.*

*475. Number of part-time elementary school teachers and other instructional personnel. — Do not include nursery schools or kindergartens in this item.*

*476. Number of full-time secondary school teachers and other instructional personnel. — Include data for all types of secondary schools, including junior high and vocational or trade high schools.*

*477. Number of part-time secondary school teachers and other instructional personnel. — Include data for all types of secondary schools, including junior high and vocational or trade high schools.*

#### **Noninstructional Personnel.**

Include in items 478-479 only personnel on the payroll of the nonpublic school, such as engineers, firemen, janitors, carpenters, secretaries, and clerks.

Do not include persons hired on an occasional contract basis to perform maintenance work.

478. *Number of full-time noninstructional personnel.*

479. *Number of part-time noninstructional personnel.*

## Section II

### Number of Schools by Types

480. *Number of elementary schools.*—Include those schools classified as elementary by State and local practice and composed of any span of grades not above grade 8. Where grades 1 through 9 are organized and administered as one unit with no division on the basis of elementary school and junior high school, grades 1 through 8 should be considered as an elementary school and grade 9 considered as a secondary school for these statistics.

481. *Number of secondary schools.*—Include those schools which cover any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools and vocational or trade high schools.

## Section III

### Average Length of Term

482. *Average length of term in days for full-time nonpublic elementary day schools.*—This is a derived figure, obtained by dividing the aggregate days attendance for the State by the average daily attendance for the State.

483. *Average length of term in days for full-time nonpublic secondary day schools.*—This is a derived figure, obtained by dividing the aggregate days attendance for the State by the average daily attendance for the State.

## *Chapter ten*

# **Other Full-Time Day Schools and Institutions, Excluding Colleges and Universities**

The purpose of the items in this chapter is to obtain information about children and youth who are in schools and other institutions, excluding colleges and universities, that have not been covered by the items concerning the public and nonpublic full-time day schools. There should be no duplication between the items in this chapter and those relating to the public and nonpublic full-time day schools.

### *Section I*

## **Full-Time Laboratory, Model, and Practice Day Schools**

The items of information in this section should be available for all full-time laboratory, model, and practice day schools which are *not* operated as part of the local public school system and *do not* report to the local public school board. *Do not use* the items in this section for laboratory, model, and practice schools which are operated as part of the local public school system and report to the local public school board; information on these schools should be included with the regular full-time public elementary and secondary day schools. The information in this section should be available in the same form as for the regular full-time public elementary and secondary day schools. Information on summer schools should not be included.

### **Pupil Personnel**

#### **Original Entries by Instructional Program.**

Original entries are of two types: the first includes pupils who enrolled in school for the first time in the United States for the school year for which the report is made, and is designated by the symbol E1.

The second type includes pupils who were previously enrolled for the school

year in a public or nonpublic school in another State and who have *not previously been enrolled* in your State, and is designated by the symbol E2.

Care should be exercised not to include pupils as original entries under symbols E1 or E2 if they have previously been enrolled in any public or nonpublic school in your State for the school year for which the report is made; such pupils should be classified as reentries.

The number of original entries is a cumulative total; the number increases during the year, it never decreases.

a. Nursery schools.

Include in items 484-486 only pupils in those nursery schools that are an integral part of a regularly established elementary day school.

484. *Number of original entries for the United States in laboratory, model, and practice nursery schools (E1).* — Include nursery school pupils who enrolled for the first time *in the United States* for the school year for which the report is made.

485. *Number of original entries transferred from other States in laboratory, model, and practice nursery schools (E2).* — Include nursery school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school *in another State* and who have *not previously been enrolled* for the school year in any full-time public or nonpublic day school *in your State*.

486. *Total number of original entries in laboratory, model, and practice nursery schools (E1+E2).* — This is the sum of items 484 and 485.

b. Kindergartens.

Include in items 487-489 only pupils in those kindergartens that are an integral part of a regularly established elementary day school.

487. *Number of original entries for the United States in laboratory, model, and practice kindergartens (E1).* — Include kindergarten pupils who enrolled for the first time *in the United States* for the school year for which the report is made.

488. *Number of original entries transferred from other States in laboratory, model, and practice kindergartens (E2).* — Include kindergarten pupils who were previously enrolled for the school year in a full-time public or nonpublic day school *in another State* and who have *not previously been enrolled* for the school year in any full-time public or nonpublic day school *in your State*.

489. *Total number of original entries in laboratory, model, and practice kindergartens (E1+E2).* — This is the sum of items 487 and 488.

## c. Elementary schools.

Do not include any nursery school or kindergarten pupils in items 490-492.

490. *Number of original entries for the United States in full-time laboratory, model, and practice elementary schools (E1).* — Include elementary school pupils who enrolled for the first time in the United States for the school year for which the report is made.

491. *Number of original entries transferred from other States in full-time laboratory, model, and practice elementary schools (E2).* — Include elementary school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

492. *Total number of original entries in full-time laboratory, model, and practice elementary schools (E1+E2).* — This is the sum of items 490 and 491.

## d. Secondary schools.

Include in items 493-495 data for all types of secondary schools, including junior high and vocational or trade high schools.

493. *Number of original entries for the United States in full-time laboratory, model, and practice secondary schools (E1).* — Include secondary school pupils who enrolled for the first time in the United States for the school year for which the report is made.

494. *Number of original entries transferred from other States in full-time laboratory, model, and practice secondary schools (E2).* — Include secondary school pupils who were previously enrolled for the school year in a full-time public or nonpublic day school in another State and who have not previously been enrolled for the school year in any full-time public or nonpublic day school in your State.

495. *Total number of original entries in full-time laboratory, model, and practice secondary schools (E1+E2).* — This is the sum of items 493 and 494.

**Original Entries by Grades.**

496. *Grade distribution of total original entries (E1+E2) in full-time laboratory, model, and practice day schools, from grade 1 through grade 12.* — Include for each grade the total number of pupils who enrolled for the first time in your State for the school year for which the report is made.

497. *Total number of original entries (E1+E2) for full-time ungraded elementary day classes and full-time unclassified elementary day pupils*

*in laboratory, model, and practice schools.*—Include the total number of elementary school pupils, not classified as being in a grade, who enrolled for the first time in your State for the school year for which the report is made. Pupils included here should not be included in items 496 and 498. Do not include any nursery school or kindergarten pupils.

498. *Total number of original entries (E1 + E2) for full-time unclassified secondary day pupils in laboratory, model, and practice schools.*—Include the total number of secondary school pupils, not classified as being in a grade, who enrolled for the first time in your State for the school year for which the report is made. Pupils included here should not be included in items 496 and 497.

499. *Total number of original entries (E1 + E2) in full-time laboratory, model, and practice day schools.*—This is the sum of items 496-498.

#### *Attendance by Instructional Program.*

Aggregate days attendance is the sum of the days present (actually attended) of all pupils when school was actually in session during the year.

Average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Average daily attendance for groups of schools having varying lengths of term is the sum of the average daily attendances obtained for the individual schools.

A day in session is one on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, inclement weather and other such reasons should not be considered as days in session.

It is a day of attendance when a pupil is present for the full school day under the guidance and direction of a teacher while school is in session. When a pupil is present for only part of the day, it should be considered as a partial day of attendance. For example, suppose the length of the school day is 5 hours and a pupil is present for only 3 hours. This should be reported as 3/5 or 0.6 of a day of attendance. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance.

*Aggregate days attendance and average daily attendance for the following:*

500. *Elementary schools.*—Attendance for nursery schools and kindergartens should be included in this item only if they are an integral part of a regularly established elementary day school. A half-day nursery school or kindergarten



should be counted as full-time for purposes of determining aggregate days attendance and average daily attendance. For example, if one group of 100 pupils attended kindergarten in the morning and a different group of 100 pupils attended in the afternoon, the aggregate attendance for the day would be 200.

501. *Secondary schools.*—Include data for all types of secondary schools, including junior high and vocational or trade high schools.

*High School Graduates.*

502. *Number of graduates for the school year from laboratory, model, and practice high schools, by sex.*

### **Number of Schools by Types**

503. *Number of elementary schools.*—Include those schools classified as elementary by State and local practice and composed of any span of grades not above grade eight.

504. *Number of secondary schools.*— Include those schools which cover any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

### **Average Length of Term**

505. *Average length of term in days for full-time laboratory, model, and practice elementary day schools.*— This is a derived figure, obtained by dividing the aggregate days attendance for the State by the average daily attendance for the State.

506. *Average length of term in days for full-time laboratory, model, and practice secondary day schools.*— This is a derived figure, obtained by dividing the aggregate days attendance for the State by the average daily attendance for the State.

## **Section II**

### **Number of Children and Youth in Other Institutions, Excluding Colleges and Universities**

This section should reflect the total number of children and youth in public and nonpublic institutions who are not accounted for in any of the previous items relating to the public, nonpublic or laboratory, model, and practice schools, excluding colleges and universities.

307. *Number of children and youth 21 years of age and under in other public and nonpublic institutions, excluding colleges and universities.*— Include the total number of children and youth 21 years of age and under in such institutions as State-operated schools for exceptional children, Federally operated elementary and secondary schools, orphanages, detention homes, and prisons.

## Chapter eleven

### Minimum List of Items of Information Which Should be Available in the Fall

Whereas the items contained in the previous chapters have been concerned with a school year which has just been completed, the items in this chapter are intended to provide a brief summary of the condition of education for the school year in progress at the time of the report. These items are concerned with all regular full-time public elementary and secondary day schools.

All of the items in this chapter are as of a reporting date and should be available in the State department of education by October 15 of each year.

508. *Total number of pupils on the current rolls of elementary schools.*

509. *Total number of pupils on the current rolls of secondary schools.*

510. *Total number of teachers in elementary schools. — Do not include other instructional staff.*

511. *Total number of teachers in secondary schools. — Do not include other instructional staff.*

512. *Total number of full-time teachers in the elementary schools who are teaching under substandard credentials (or estimate). — Include those teachers who do not meet the regular certification requirements of the State for the positions which they hold.*

513. *Total number of full-time teachers in the secondary schools who are teaching under substandard credentials (or estimate). — Include those teachers who do not meet the regular certification requirements of the State for the positions which they hold.*

514. *Total number of pupils on the current rolls of elementary schools in excess of the normal capacity of accessible publicly owned school plants in use. — Where nonpublicly owned quarters or makeshift or improvised facilities are used, all pupils housed in such facilities should be included as in excess as well as the children who are in excess of the normal capacity in permanent publicly owned school plants.*

515. *Total number of pupils on the current rolls of secondary schools in excess of the normal capacity of accessible publicly owned school plants in use. — Where nonpublicly owned quarters or makeshift or improvised facilities are used, all pupils housed in such facilities should be included as in excess as well as the children who are in excess of the normal capacity in permanent publicly owned school plants.*

516. *Total number of instruction rooms scheduled for completion during the current fiscal year.*

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