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FOREWORD

Sixteen years ago a Committee on Uniform Records and Reports of the Department of Superintendence of the National Education Association rendered a final report at the St. Louis meeting. This report was reprinted and generally circulated by the United States Bureau of Education as Bulletin, 1912: No. 3, under the title, *Report of the Committee on Uniform Records and Reports*.

At the Cincinnati meeting of the Department of Superintendence in 1925, the Committee named on a preceding page was appointed to revise the 1912 report. The Committee found it desirable to enlarge the scope of the original study. Consequently, this report contains sections on several topics not included in the 1912 report.

The procedures described and the forms produced in this bulletin are intended to be suggestive and illustrative rather than prescriptive. Final prescriptions as to just what records should be kept and what reports should be made cannot be made at this time. Definite prescription and more complete uniformity must wait upon further research and experience. In order to make alternative procedures and other sources of information readily available, the report includes an extensive, selected and annotated bibliography and a directory of all agencies distributing report forms which could be discovered.

It is hoped that the smaller school systems will find the report helpful and that the greater refinement of procedure desirable in the larger communities can be effected in harmony with its suggestions.

The Committee wishes to acknowledge the fine cooperation it has received from many superintendents of schools and other school officers in the preparation of its report. The list of those who have so helped is too long to be included in the report. Specific contributions to the report made by various members of the Committee and by those who cooperated are appropriately credited in each case. The Committee is indebted to Frank M. Phillips, Chief of the Division of Statistics of the United States Bureau of Education, and to John K. Norton of the Research Division of the National Education Association for the general editing and preparation of the manuscript for printing. The cost of printing the report was borne jointly by the National Education Association and its Department of Superintendence.

R. O. STOOPS, *Chairman,*
Committee on Uniform Records and Reports.

Introduction

The subsequent sections of this report deal with various divisions of the problem of recording and reporting school data. It has not been possible to cover all phases of this topic. The report as originally planned was to contain a section dealing with the reports of the various officers of the superintendent's staff, a section on principals' reports, a section dealing with teachers' reports to school officers, and one on reports of the superintendent and board to the public. Due to space limitations it was necessary to omit material on these topics except as it is made available by the classified bibliography which includes references on each of these topics.

The degree of uniformity or standardization which can be suggested in recording data and in making reports varies according to the matter concerned. Considerable agreement has been reached, for example, as to the nine major headings under which school expenditures should be distributed. There is much less agreement as to what data should be permanently recorded concerning children. Practice in the reporting of information, as distinguished from its recording, varies still more widely and little uniformity has been attained.

Therefore, the committee has sought to avoid being unduly dogmatic. Education is a rapidly developing science. As yet, few of its procedures deserve the stamp of finality. School systems vary widely as to form of organization, training of administrative and teaching personnel, and as to the educational problems to be dealt with. In such a situation, final pronouncements must be made with caution as to just what data should be recorded by a school system and as to just what reports should be made. Premature decisions on these matters would hinder rather than advance school efficiency.

At the same time, the committee recognizes the desirability of promoting uniformity and comparability as it concerns the recording and reporting of school information. Material which should minister to these desirable ends has not been omitted. A considerable number of forms representative of good practice has been included in the report.¹ Rather than

uncritically adopting any particular set of record forms, whether found in this Bulletin or developed by other agencies, a school system should evaluate in the light of best theory and its own peculiar needs several alternative sets of forms. This Bulletin renders such procedure practical, since it gives on page 323 a list of agencies which distribute school record forms and in the footnotes and bibliography beginning on page 325 offers a selected and annotated bibliography on various phases of school recording and reporting. The use of this procedure should guarantee a school system a system of record forms which will not only meet the demands of the state and federal government for data reported on comparable bases, but will supply the information needed for effective local administration and instruction. The material in this report should be looked upon by local school systems as the starting point in the development or revision of a system of records and reports.

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

1. They should make for uniformity and comparability, both as it concerns data from different sources within the school system and as it concerns data collected in other school systems. There must be agreement as to the meaning of items on which information is collected, and as to procedure used in recording data. Record forms should always provide for the collection of certain minimal facts, such as those required by the state and federal governments and such additional information as is desired locally for the whole school system.
2. The amount of data recorded should be no more than is needed and will be used. School procedure to be efficient must be based upon exact information. Professionally trained teachers, principals and executive officers readily recognize the importance of adequate records. Such records facilitate wise administrative control, make possible the measurement of the efficiency of school procedure and its improve-

¹ Neither the Committee nor the National Education Association officially approves or recommends the use of any particular form included in this Bulletin or issued by any particular agency. The use of the name of the Association as sponsoring any particular system of record forms is unauthorized and disapproved.

ment, make possible the prediction of future needs, and generally furnish the factual basis upon which school practice should be based. On the other hand, duplication of effort in record keeping should be eliminated whenever possible, so that the clerical burden on teachers, principals and their clerical assistants will be reduced to a minimum. No item of information should be collected which is not used. No item should be recorded more than once unless such double recording is essential. The recording of information is not an end in itself. Unless the information recorded functions in pertinent research and better school practice, its collection is wasted effort.

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

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



Financial Records of a School System¹

Prepared jointly by N. L. Engelhardt, Professor of Education, Teachers College, Columbia University, Fred Engelhardt, Professor of Education, University of Minnesota, and H. L. Mills, President of the National Association of Public School Business Officials and Business Manager of the Houston, Texas, Public Schools.

In 1912, the Committee on Uniform Records and Reports of the Department of Superintendence of the National Education Association set forth the desirable schedule for reporting fiscal statistics.² In presenting this report, the committee indicated the necessity of having fiscal statistics differentiated not only with regard to the purpose for which money is spent, but also with regard to the special types of schools to be found in a given city. The form of report recommended by the committee provided for a differentiation that would enable anyone to make adequate comparisons of the different cities of the United States and at the same time called for a system of accounts which would make it possible to discover the cost of particular types of schools within the system itself.³

During the sixteen-year period since the issuance of this original report, significant progress has been made in the United States in achieving the purposes set up by the original committee. Many states have devoted much time and thought to the preparation of financial accounting systems which would make valid financial comparison possible within the boundaries of the state on the basis of the forms of report recommended by the Department of Superintendence, the United States Bureau of Education, and the National Association of Public School Business Officials. Among the states which have made significant contributions are New York, New Jersey, Indiana, Wisconsin, Pennsylvania, and Idaho. The educational profession is indebted to the school men of these states and other states who have given serious

consideration to the financial accounting problem and have contributed to standardization in this field. Valuable financial accounting handbooks, published by the state departments of the above-named states, are cited in the bibliography.⁴ These handbooks will materially assist committees in other states which are desirous of making their contributions toward greater uniformity in financial accounting.

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

It is obviously impossible to reproduce all of the good features of the financial accounting systems which have been developed in the various states. The general outline of the report covers in a sufficiently comprehensive manner all of the basic financial records in a school organization. The system of classification follows the recommendations of the United States Bureau of Education and National Association of Public School Business Officials. Variations from the general out-

¹ References cited in the bibliography, particularly on page 327 and following, should be considered in connection with this section.

² *Final Report of the Committee on Uniform Records and Reports*, National Education Association, February, 1912. Also published as *Report of the Committee on Uniform Records and Reports*. U. S. Bureau of Education, Bulletin, 1912, No. 3. Washington, D. C.

³ Page 36, U. S. Bureau of Education, Bulletin, 1912, No. 3, Washington, D. C.

⁴ See Bibliography on Finance Records, p. 327 ff.

line recommended by the committee will be possible in any organization. It is recommended, however, that the general principles involved in the classification of accounts be accepted wherever committees revise their state system.¹

Essential Financial Records

I. Minute Book

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

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

II. Annual Budget Statement

The budget is a statement of estimated expenditures and should serve as a basis for accounting control. A full budgetary statement should be an integral part of the accounting system. It should be in a form which makes ready reference possible, and may well be placed at the beginning of all records. A convenient form for a general statement of the budget is shown in Form I.

III. Purchasing and Requisitioning

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

B. Bid form.—Bids are requested to secure standard goods at the best prices and to provide a fair competition in the open market. The bid form sent to the vendor should contain the more important facts:²

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

C. Requisition.—The requisition, illustrated by Form III, authorizes the supply manager to issue materials to a school unit.

D. Vendor index.—A card index of all vendors, giving address and the nature of the purchases, has been found to be an essential record in efficient purchasing. Suggested forms are shown on pages 665, 666, and 667 in *Public School Business Administration*.¹ The cards should contain the following important facts:

1. Name of firm.
2. Order number.

¹ In the subsequent paragraphs of this report certain specific forms are either cited or reproduced for the purpose of illustration. The committee does not recommend the particular forms cited to the exclusion of others which accept the general principles of accounting suggested. On page 323 will be found a list of agencies which distribute forms of various types. Before adopting a set of forms school systems should examine those distributed by various agencies.

* A bid form is shown on page 671 in: Engelhardt, N. L. and Engelhardt, Fred. *Public School Business Administration*. Bureau of Publications, Teachers College, Columbia University, 1927.

FORM I

[illegible]

3. Material.
4. Price.
5. Catalog number.

IV. Initial Records

A. Voucher check.—The inside of this folded document serves as a voucher. When folded, one side is a check and the other blank space is for endorsements. They may be prepared in duplicate and the carbon at-

tached to the invoice and order and used in lieu of the voucher jacket. An illustration is shown on page 567 of *Public School Business Administration*.

B. Journal voucher.—The journal voucher provides a means for authorizing, adjusting, and initiating certain financial proceedings and accounting transactions which are not expenditures. It is used as an authorization for opening the books, as a means for accounting for

FORM II

PURCHASE ORDER		BOARD OF EDUCATION		DISTRICT NO 35 - COOK COUNTY	
				Glencoe, Ill. _____ 19____	
M. _____					
Address _____					
Please enter our order for the following:					
Ship via _____ Ship when _____					
Special Instructions _____					
QUANTITY	DESCRIPTION	PRICE	AMOUNT		
	To be retained by vendor				
If shipment cannot be made as requested notify us at once. Board of Education					
by _____ Supt.					

FORM III

REQUISITION				Requisition No. _____			
To the Superintendent of Schools:				School _____			
The following supplies are required for the use of this school.				19____			
Delivery is desired, before _____				Principal _____			
Approved _____				Date _____			
Quantity Desired	DESCRIPTION of ARTICLES (Be exact)	PURPOSE or USE	Quantity Delivered	Code Chargeable	Cost	NOTES	
The last four columns to be filled out in superintendent's office							

petty cash and stores, for providing a recapitulation statement for the allocation of salaries to various accounts, for indicating budgetary apportionments or adjustments, and similar transactions. It saves clerical labor and makes accounting control possible. Journal vouchers should be numbered and filed.

C. Voucher jacket.—A convenient form for initiating accounting procedures is provided by a voucher jacket on which the superintendent or his assistant indicates the disposition of the expenditure. As the name suggests, the voucher jacket is an enclosure to which may be attached the invoice and purchase order involved in the transaction. One side of the jacket is arranged for indicating the accounts to which the various items are to be charged. Spaces are provided for each of the accounts listed in the distribution ledger, thus facilitat-

ing the recording of items. The reverse side contains information necessary for filing and reference. The vouchers should be numbered consecutively irrespective of the order in which they are paid. (Form IV.)

D. Voucher register.—The first record of an expenditure is made in the voucher register. Form V is arranged so that the expenditures for the major character classifications can be conveniently entered. The current expenditures are separated from the capital outlay and debt service items. In this system, provision is also made for the revolving fund account and for stores. An addition of these columns provides a ready means for proper accounting control of these two items. Expenditures for items not intended for immediate use, but for temporary retention in stock, should be carefully coded and extended to the column

FORM IV

DISTRIBUTION OF EXPENDITURES VOUCHER JACKET								
<i>(Attach Purchase order, invoice, and cancelled warrant, before filing.)</i>								
CODE	ACCOUNT NAME	AMOUNT	CODE	ACCOUNT NAME	AMOUNT	CODE	ACCOUNT NAME	AMOUNT
1	Stores (total)		300	Auxil. Agen. (total)		700	Fixed Charges (total)	
						Total Current Expense		
50	Revol. Fund (total)		400	Coord. Activ. (total)		800	Debt Service (total)	
100	General Control (total)		500	Operation (total)		900	Capital Outlay (total)	
200	Instruction (total)					<i>Reverse Side of Voucher Jacket</i> VOUCHER JACKET ----- SCHOOL DISTRICT Order No. ----- Voucher No. ----- Date ----- Favor of ----- Address ----- Amount Paid ----- Discount Earned ----- Authority -----		
			600	Maintenance (total)				

FORM V

VOUCHER REGISTER															
TO WHOM ISSUED	Voucher		Total Vouchers Payable	Stores	Revol. Fund	Capital Outlay	Debt Service	Amount	CURRENT EXPENDITURES						
	Date	Number							General	Instruction	Coord. Activ.	Operation	Maintenance	Fixed Charge	
Cash, Treasurer															
Budget Appropriations															

attendance of teachers and other employees serves as the requisition or authorization of salary payments. (A suggested form is shown on page 627—*Public School Business Administration*.) It should contain the following important facts:

C. Other major classifications.—The other major classifications are cared for in a similar fashion. In each case, expenditures are distributed according to clearly defined functions. The space at the head of each column for budget appropriations provides a means for exercising control over these expenditures.

FORM VII

[illegible]

FORM VIII

[illegible]

FORM IX

[illegible]

FORM X

[illegible]

VII. General Ledger

The accounts of the general ledger are summary records determined by the other accounts and special needs. The accounts to be

FORM XI

[illegible]

FORM XII

[illegible]

FORM XIII

[illegible]

FORM XIV

[illegible]

4. Number on hand.
5. Condition.
6. Date of purchase.
7. Purchase price.
8. From whom purchased.

C. Insurance ledger.—The accounting system should summarize facts regarding insurance policies and premiums in order that the district may be adequately protected against fire loss without losses due to over- or under-insurance. The form provided for this purpose provides for adequate records of the value of property, the rate, term, date of issue, date of expiration, and the amount of the insurance policies carried by the district. (Form XVI.)

IX. Treasurer's Registers

The treasurer of the district should report the exact financial condition of the district each month. He should, therefore, have a complete summary of receipts and disbursements available at all times. The treasurer's receipt register and the check register are designed for this purpose. A complete list of delinquents, exonerations, and tax liens must be made a permanent part of the accounting records. The treasurer should be required

1. Date of inventory.
2. School or room.
3. Article.

[illegible][illegible]

to present to the board a monthly statement of all receipts, payments, bank balances, and outstanding warrants. (Forms XVII and XVIII.)

X. Revolving Fund Accounts

Petty cash, school lunches, athletics, textbooks, entertainments, school papers, and instructional material for special departments usually constitute the revolving funds or advancement accounts of a school system. These accounts should be kept in a subsidiary ledger sheet (Form XIX) and checked monthly with the accounts provided for in the last column of the cash receipt book. After checking, they should be posted in the general ledger.

XI. Stores Accounting

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

FORM XVII

TREASURER'S RECEIPT REGISTER												
Date	FROM WHOM AND FOR WHAT	Check Number	Code	Total Amount (Unit Cash)	FUND DISTRIBUTION (CREDIT)			Cost of Collection	DELINQUENT TAX ACCOUNT			
					Amount	Balance	Amount		Balance	Amount	Balance	

FORM XVIII

CHECK REGISTER													
Date of Check	Check Number	TO WHOM OR FOR WHAT	Check Number	Code	Amount of Check (Credit Cash)	FUND DISTRIBUTION (DEBIT)			Dis-posed	INVENTORY RECORD			
						Amount	Balance	Amount		Balance	Amount	Balance	

FORM XIX

REVOLVING FUNDS - SUBSIDIARY LEDGER																	
Item	Voucher No.	Code	Petty Cash		Textbooks												
			Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			

fore entry, each item should be coded to insure proper posting. The form shown provides columns for each type and sources of revenue, thereby making a detailed analysis of all income possible. (Form XXI.)

XIII. Indebtedness

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

A. Outstanding indebtedness form.—The board of public instruction should be informed from time to time regarding the status of bonds and loans. The Bond Register or Outstanding Indebtedness Register should provide a complete summary of such conditions. Form XXII is intended to provide a convenient means for presenting all data regarding loans, interest rate, date of maturity, and balance to be paid.

A. Monthly statement, assets, and liabilities.—A monthly financial report should be prepared and submitted to the board. In addition to showing cash receipts and expenditures, it should show the financial status of the budget. It may be supplemented by such analysis and detail as desired by the board. Form XXIII shows the general arrangement as to form and content.

The Cash Receipt Book is used to enter chronologically all cash as it is received. Be-

[illegible][illegible]

The balance sheet or statement of assets and liabilities is the generally accepted report which shows true financial conditions at the close of the fiscal year. Form XXIII illustrates a convenient form to follow. Where trust funds exist, the financial statements showing

the status of these funds should be completely separated from the general school accounts. The balance sheet will be accompanied by other financial statements, such as those showing current operations, receipts, expenditures, property, stores, specialized activities, costs, etc.

FORM XXII

OUTSTANDING INDEBTEDNESS																	
BONDS										LOANS OR WARRANTS							
Description	Date of Issue	Amount	Rate	Maturity Date	Payments made			Holder of Note or Warrant	Maturity Date	Date of Issue	Term	Amount	Date of Maturity	Payments made			
					Date	Principal	Interest							Date	Principal	Interest	

FORM XXIII

CONSOLIDATED BALANCE SHEET			
As at Month _____		Day _____ 19__	
Assets	Amount	Liabilities	Amount
General Fund			
Cash		Accounts payable	
Taxes due but not collected		Short-term loans*	
State appropriation due but not paid		Amounts due other funds	
Accounts receivable		Excess of general fund assets	
Stores			
Prepaid fixed charges			
Total			
Building Fund			
Cash		Accounts payable	
Transfers due from other funds		Contracts outstanding	
Stores		Excess of building fund assets	
Bonds authorized but not sold			
Total			
Bonded Indebtedness			
Cash in sinking funds		Bonds outstanding	
Transfers due from other funds		Serial issues	
Investments		Sinking fund issues	
Interest accrued not due			
Excess of liabilities**			
Total			

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

Form XXIII is suitable for both annual and monthly reports. They may be made annually, monthly or both in any school system.

B. Annual statement, assets and liabilities for special and trust funds.—A balance sheet must be prepared for each fund. A suggested form is shown on page 475—*Public School Business Administration*. It should contain the following information:

Assets:

- a. Current assets
- b. Investments
- c. Inventories

C. Annual Statement, sinking fund investments.—A suggested form is shown on page 483—*Public School Business Administration*. It should contain the following information:

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

D. Annual statement, school plant increases and decreases in permanent property.—Property values have an important place in the financial statements of a public school system and are significant to both the management and the public. A suggested form is shown on page 484—*Public School Business Administration*. The following important facts should be included.

1. Name of all permanent property
2. Cost (initial)
3. Purchases and additions
4. Leases or sales

5. Present estimated value
6. Depreciation
7. Increase or decrease over previous year

E. Annual statement, total expenditures.—A suggested form is shown on page 497—*Public School Business Administration*. It should contain the following information:

1. Current expense
2. Debt service
3. Capital outlays
4. Each of the above should be given for each department of the school

XV. Internal Accounting

Where the school authorities assume the direct responsibility for financing the extra-curriculum activities, the accounting control through the revolving funds is recommended. In large school systems where these activities are handled independently in the schools, a separate accounting plan will be necessary. Suggested forms are shown on page 801 and 802 in *Public School Business Administration*. The following are the most approved features:

1. One bank account is kept for all funds of all activities
2. The clerk in the central office pays all obligations
3. Requisitions must be properly approved
4. Payment made through a voucher warrant form is desirable
5. The activities accounting ledger form should contain the following important facts:
 - a. Activity; b. Class; c. Year; d. School; e. Receipts; f. Disbursements; g. Depository record

Pupil Records—Permanent and Cumulative

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

Objectives to be Obtained Through Pupil Records¹

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

- a. The office can locate a child quickly.
- b. The office at all times has a "bird's-eye" view of a child's school history.
- c. The office always has data on file concerning the work of each pupil who has ever attended and questions concerning pupils can be readily and accurately answered.
- d. The duplicate collection of a large number of facts about a given child year after year is eliminated.
- e. Accuracy is increased by taking necessary precautions to insure accuracy. These precautions cannot be taken so readily when all data have to be re-secured each six months or each year.
- f. Greater accuracy also is assured in the making of reports, since recorded facts can be utilized in the place of guesses.

g. The necessary data for age-grade and other studies are provided. Based upon the results of such studies, numerous administrative changes may be made.

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

- a. The teacher can learn to know her pupils more quickly.
- b. Teachers are provided with facts about their pupils, rather than gossip.
- c. Because of (a) and (b) above, the teacher is better able to quickly adjust her class work to the known preparation, mental and physical ability, and interest of pupils.
- d. The number and variety of facts about each pupil which are available to the teacher are greatly increased.
- e. The teacher can better understand why a particular child does poorly or misbehaves.
- f. It becomes possible for a teacher who has learned significant facts explaining the conduct of certain children to forward such information to succeeding teachers.
- g. A teacher is enabled to spend more time studying her children and needs to spend less time in *collecting* facts, since much information has been collected already by all the teachers under whom her pupils previously have worked.

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

- a. Data concerning the extent of irregularity of attendance is made available.
- b. For use in all attendance cases, the records provide the complete story of daily attendance for the year and a summarized statement of attendance by semesters for the child's entire school life.
- c. The knowledge that attendance records are carefully kept, in and of itself, tends to create an atmosphere favorable to better attendance.
- d. Accurate records make possible justifiable comparisons between various districts as to their school attendance.

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

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

- a. Age-grade studies.
- b. The progress of pupils.
- c. The amount and causes of failure.
- d. Comparisons of various types of school organizations.
- e. Nationality of pupils.
- f. Holding power of different school units.
- g. Relationship studies, such as: (1) Attendance and scholarship; (2) Attendance and nationality; (3) Attendance and mentality; (4) Attendance and physical ability; (5) Scholarship and mentality; (6) Physical ability and mentality; (7) Nationality and mentality; (8) Scholarship and nationality.

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

- a. Through health records:
 - (1) Officers of the school health department can see what treatment follows inspection and examination.
 - (2) Children can be protected against participation in activities which would be injurious to them.
 - (3) Proper classification of pupils into various special classes is made effective.
- b. Through vocational guidance and psychological clinic records:
 - (1) Information obtained by teachers with reference to vocational interests and aptitudes of the children can be forwarded from teacher to teacher.
 - (2) The vocational guidance history of pupils becomes a means of guidance in and of itself.

Standards for Pupil Records

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

1. All major pupil records should be *cumulative*. This means that a record of a child once commenced shall be continued throughout the child's school history and permanently retained. Additions and changes should be made upon the record from time to time as new information is secured and as old data change. It should follow the child from grade to grade and from school to school.

2. Records should be *uniform* in all school districts with respect to all data which are to be used for comparative purposes. These items should be defined identically and should be recorded in similar

places on similar forms and should be recorded by equivalent administrative units. Records should be uniform as to the various periods (day, month, or year). The methods of collection and bases of calculations should also be uniform.

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

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

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

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

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

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

9. In current practice there is a separation between some of the elementary and secondary pupil records. Although it seems impracticable at the present time to recommend a complete merging of elementary and secondary records to the extent of making them in all cases one and the same, a development along this line is considered probable for the following reasons:

- (a) Conditions which formerly justified separating elementary and secondary school records exist to a much less extent today, since an increasing proportion of elementary school pupils ultimately become junior and senior high school pupils; (b) it would be much more difficult today to set a record system separating elementary and secondary school records because of the great variety of school organizations which makes it impossible to determine where the elementary school period terminates and the period of secondary school education begins; (c) some of the record cards recently developed in a few of the larger cities already provide for data to be collected throughout a *twelve-year* period.

Records Recommended

1. *The teacher's daily register book.*

This should be a record of attendance. Form XXIV is illustrative. Although the record of monthly scholarship marks in all subjects may find a place on the form, it is recom-

¹ This form is similar to one which will later appear in the following publication: Heck, Arch O. *Administration of Pupil Personnel*. Ginn and Company, Boston, 1928. Forms XXV, XXVI, XXV, and XXXVI of this section will also appear in the publication just cited. The committee does not recommend the particular forms cited to the exclusion of others which accept the general principles of pupil accounting suggested in this section. On page 323 will be found a list of agencies which distribute forms of various types. For comparative purposes those developing record forms for child accounting will wish to consult the forms suggested in the following recently issued publication: McAllister, Abel J. and Otis, Arthur S., *Child Accounting Practice*, World Book Company, Yonkers-on-Hudson New York, 1927.

mended that the register be an attendance record primarily. Other data oftentimes included in the register should find a place on the pupil's cumulative record.

The book method of recording daily attendance simplifies both the work of recording attendance and of reporting it.¹ The names of all children appear on one page or at most upon two pages. Children absent or tardy can be recorded very quickly in the column for the day in question. The report of attendance for the group is easily secured for each month by summarizing each page.

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

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

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

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

Code for "Source" of Pupil

- a. Original enrolment.
b. Original enrolment in same class previously.
c. Original enrolment with a teacher in same building.
d. Original enrolment in a public school in same district.

- e. Original enrolment in a private or parochial school in same district.
f. Original enrolment in a public school outside district but in state.
g. Original enrolment in a private or parochial school outside district but in state.
h. Original enrolment in a public school outside state but in United States.
i. Original enrolment in a private or parochial school outside state but in United States.

In the school register a column should be ruled in front of the space for listing the names of the pupils. In this space the teacher should record the proper code letters for each child. If the system is on the annual promotion basis, a given teacher will have on the average 50 such entries. Most of these children in the average district will be coded the first day of school with "a" because they are enrolling for the first time during the year. All children going to other schools after once enrolling, reentering school after having stopped, will be given other code letters. Such children will usually be required upon entering the new school, to report to the principal's office first. The principal will be responsible for determining where the child *first* enrolled in school that year and reporting such fact by the code to the teacher.

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

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

¹ For a somewhat different point of view see: McAllister and Otis, *Child Accounting Practice*, p. 18 ff.

fundamental records and report in the same way as do the public schools.

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

According to this definition, *Membership* is a fluctuating quantity, whereas *Total enrollment* is a never decreasing quantity.

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

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

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

2. Pupil's General Cumulative Record.

A general cumulative record card for pupils was recommended by the committee on Uniform Records and Reports in 1912.¹ The

form recommended in the 1912 report was called the "Admission, Discharge, and Promotion Card."² Forms similar to the one recommended in 1912 have been widely used and have proved their value. They are meeting the demand of modern education for a cumulative record presenting a more complete picture to the teacher of children's abilities, interests and special aptitudes.

Development of cumulative record card. Forms XXV and XXVI represent a further development of the cumulative record card idea.³ A card similar to this is recommended by the committee to replace the cumulative record card (admission, discharge, promotion card) of the 1912 Committee report. This card should follow the child from teacher to teacher throughout his school life.⁴ It is recommended that it be retained by the teacher in closest contact with pupils. In the elementary school this would be the regular classroom teacher.⁵ In the platoon school it would probably be the home room or roll teacher. It will thus be most accessible to the individual most needing it and it will be available at times when needed. Likewise, its accessibility will tend to increase the frequency of its use. Instead of referring to the record only for the worst problem cases, the teacher will tend to use it in dealing with all children of her group. Such a tendency, the committee believes, is desirable. Effective teaching cannot be based upon ignorance of the group to be taught. The more knowledge the teacher has concerning the abilities, the interests, the aptitudes, the physical handicaps, and social conditions of the children of her group, the better able she will be to guide their educational destinies.

¹ *Report of Committee on Uniform Records and Reports.* U. S. Bureau of Education Bulletin 1912, No. 3, Washington, D. C., page 33.

² In addition to this card recommended in 1912, and intended to follow the child from teacher to teacher, some school systems have found it desirable to develop a principal's office record card. This is permanently filed in the principal's office, even though the child leaves the school. The card is similar to the cumulative record which follows the child and provides for the permanent recording in the principal's office of all, or the most significant data of the cumulative record card.

³ Various alterations in the card given here might be made without destroying its value. Complete agreement in recording data is of less importance than uniformity as to items to be recorded and agreement as to their definitions. For example, the coding of the place of birth in Form XXV could be omitted and this item could be provided for by merely leaving enough space to write in the country of birth. This procedure would save space on the card and save the time necessary to consult the code in determining where the pupil was born. On the other hand the use of the coding scheme probably makes for greater definiteness and accuracy. It is particularly desirable in the larger cities where mechanical tabulating devices are used in the handling of large masses of data.

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

⁴ Many school systems will wish to develop a principal's office record card, to provide for the permanent retention in each school of all or most of the data found on the cumulative record card.

⁵ This recommendation presupposes the adequate training of the classroom teacher so that she may intelligently interpret the data of the cumulative record card. In some situations the cumulative record card might best be filed in the school counselor's office, when such a position exists in a school, or in the principal's office.

weight as the cumulative record should be used as a "case study record sheet" for all special or problem children. The story of the case would be recorded and the sheet, card, or book filed with the cumulative records.

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

FORM XXV¹

² See footnote, page 247, and section headed "Concerning Form XXV," on page 261.

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

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

A "B" score is determined from grade norms. If a pupil has a gross score which equals the average score made by 6B children at the age of 6 years, the "B" score is 6.5. A.A. is the abbreviation for subject age. The "A" score is determined from the grade norms. If a child has a gross score which equals the average score made by children 10 years and 6 mos old, the child's subject age is 10 yrs. and 6 mos. or 10.5 mos. A.R. is the abbreviation for accomplishment ratio. If is secured by dividing the subject age by the mental age. M.A. is the abbreviation for mental age. C.A. is the abbreviation for chronological age. I.Q. is the abbreviation for intelligence quotient. Intelligence quotient is secured by dividing the mental age by the chronological age.

Such a survey makes it possible to localize problems which the teacher will be called upon to solve if she is to serve these children best. Just what these problems are cannot be known without data concerning the children.

The Michigan Cumulative Record. Forms XXVII and XXVIII illustrate the obverse and reverse respectively of a record form devised by A. B. Moehlman of the University of Michigan and prescribed by the Michigan State Department of Education for use in public schools in the state.

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

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

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

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

ing the child's entire elementary school life.

Pupil Record Book. A book 5" x 8" with from 15 to 25 pages has been suggested by a member of the committee. It is proposed that such a book should follow the child from teacher to teacher from the time of his entry into school through all the schools he subsequently attends. A duplicate record book should be kept in the principal's office. Information obtained during the year and recorded in both the principal's and teacher's copies of the book should be transcribed once a year from one book to the other in order that both may be a complete record up to the date of the transcription.

American Council Cumulative Educational Record Form. This form has been developed by Ben D. Wood of Columbia University but is now being revised. A manual of directions is being prepared for use in connection with the card by the Subcommittee on Uniform Records of the American Council on Education.

It is a folder, 12 x 9½ inches, and will thus fit any standard letter filing system. Since it is a folder it facilitates the collection of currently secured information which can always be used in connection with the whole previous record and will thus be at the right place when the time arrives for evaluating and transferring information to the permanent record.

The general features of the card, Form XXIX,¹ are that all the static information is placed together and that all the items that regularly change or that may change can be entered on a line projection from left to right. This makes it possible to follow any one line of history such, for example, as the I. Q. measurements, mathematics, development, vocational experience record, etc., throughout the whole school life of the child, and also enables one to judge the significance of any one item of information at any one time in relation to all contemporary and past information. In the first case, we would follow any line in the profile or any line on the card from left to right; in the second case we would scrutinize all the entries in a single vertical column extending down the whole face of the open folder and over to the other page.

¹ For further information concerning the development and use of this form address Ben D. Wood, Columbia University, New York City. In order to save space certain items provided for on this form have not been included in the reproduction given here, namely: spaces for photograph; for recording tests and scores; and for recording personality ratings.

FORM XXVII

ELEMENTARY SCHOOL										COUNTRY OF BIRTH		ADDRESS		COUNTY																																																																																																																																																																																																																																																																																														
LAST NAME		FIRST NAME				INITIAL		CHILD		CITY OR VILLAGE, STREET AND NO.																																																																																																																																																																																																																																																																																																		
PLACE OF BIRTH		COLOR	DATE OF BIRTH	MONTH	DAY	YEAR	CODE X	SEX	FATHER	MOTHER																																																																																																																																																																																																																																																																																																		
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X CODE FOR BIRTH RECORD: CHURCH RECORD.....CH, OFFICIAL RECORD.....OF, PASSPORT.....PP, FATHER'S STATEMENT.....FS, MOTHER'S STATEMENT.....MS.
 MARKS: A=EXCELLENT, B=GOOD, C=AVERAGE, D=POOR, E=FAILURE, F=ABSENT FROM EXAMINATION, G=INCOMPLETE.
 XX CODE FOR REASONS FOR LEAVING: TRANSFERRED.....TR, EMPLOYMENT PERMIT.....EP, PERMANENT ILLNESS.....PI, INSTITUTION.....INST, MARRIED.....M, DEAD.....D, OVER LEGAL AGE.....OA, UNDER LEGAL AGE.....UA.

FORM CA 9—PAGE 1—INDIVIDUAL CUMULATIVE RECORD

NAME		SEX											
GRADE OR YEAR	KODN.	1	2	3	4	5	6	7	8	9	10	11	12
DATE OF PHYSICAL EXAMINATION													
	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T	D K-T
SKIN													
ANEMIA													
THYROID													
TONSILS													
MOUTH BREATHING													
TEETH													
PALATE													
CERVICAL GLANDS													
ORTHOPEDIC													
PHIMOSIS													
VISION													
HEARING													
VACCINATION (DATE, RESULT)													
MENTALITY													
AGE													
NORMAL WEIGHT (LBS.)													
HEIGHT (INCHES)													
% UNDER WEIGHT													

COMMUNICABLE DISEASES (WAVE BATER)

TOXIN—ANTITOXIN DOSES (WAVE BATER) 107 20 20
 CODE: 0.....NO DEFECT, 1.....VERY BLIGHT DEFECT, 2.....DEFECT TO FOLLOW UP, 3.....PUS, 4.....DEFECT, 5.....CORRECTED OR SUCCESSFUL VACCINATION, 6.....TREATING OR UNSUCCESSFUL VACCINATION.

FORM 9—PAGE 5—HEALTH RECORD

NOTE.—PRINCIPALS ARE REQUESTED TO FOLLOW UP EVERY CASE WHERE HANDICAPPING DEFECTS ARE NOTED BY THE EXAMINER. WHEN SUCH DEFECTS HAVE BEEN CORRECTED, PROPER ENTRY SHOULD BE MADE UNDER THE HEADING R.T.

I. IDEALS AND CHARACTER		III. SELF DIRECTION: INITIATIVE	
II. SELF APPRAISAL: JUDGMENT		IV. COOPERATIVE EFFORT: SOCIAL ATTITUDE	

FORM 9—PAGE 5—RECORD OF VITAL EMOTIONAL CHARACTERISTICS

THE SPACES UNDER EACH HEADING ARE FOR THE ENTIRE SCHOOL LIFE OF A CHILD. TEACHERS ARE REQUESTED TO USE SPACE SPARINGLY AND TO RECORD ONLY WORTHWHILE OBSERVATIONS.

FORM XXVIII

JUNIOR AND SENIOR HIGH SCHOOL		SEMIESTER ENDING		UNITS OF CREDIT	
NAME		GRADE			
SEMESTER ENDING		SOCIAL STUDIES (CIVICS, HISTORY, ECONOMICS, SOCIOLOGY)			
GRADE					
HALF DAYS PRESENT					
WEALTH					
FOREIGN LANGUAGE					
ENGLISH		VOCATIONAL			
MATHEMATICS					
NATURAL SCIENCES		FINE ARTS			
		TOTALS			

FORM 9—PAGE 2—INTERMEDIATE AND HIGH SCHOOL RECORD

NOTE—TO SECURE UNIFORMITY IT WAS DEEMED ADVISABLE TO USE THE UNITS OF CREDIT AS THE STANDARD. THE DEFINITIONS OF A UNIT OF CREDIT SHALL BE THAT ADOPTED BY THE NORTH CENTRAL ASSOCIATION OF COLLEGES AND SECONDARY SCHOOLS. (PROCEEDINGS OF 1923, PART I, P. 28.)

[illegible]

FORM 9—PAGE 4—ACHIEVEMENT AND MENTAL TESTS RECORD

NOTE—IN USING GRADE LEVELS THAT INVOLVE TWO FACTORS THEY MAY BE WRITTEN 80/70. IN THESE CASES THE NUMBER ABOVE THE LINE SHALL REPRESENT RATE

VOCATIONAL INFORMATION	NOTES

FORM 9—PAGE 6—VOCATIONAL TENDENCIES

THE SPACE UNDER THESE HEADINGS ARE FOR THE ENTIRE SCHOOL LIFE OF A CHILD. MAKE ONLY BRIEF WORTHWHILE OBSERVATIONS. THE SPACE UNDER NOTES IS TO PROVIDE FOR ANY POINTS NOT PROVIDED FOR ELSEWHERE IN THE RECORD, I. E., TROUBLE CASE, ETC.

FORM XXIX

Smith		John		Morton, Jr.													
LAST NAME		FIRST NAME		MIDDLE NAME		RELIGION		Prof		(Boy) GIRL		DATE OF BIRTH		March 16, 1914			
YEAR		1922		1923		1924		1925		1926		1927		1928			
MENTAL AGE		13		11		12		13		14		15		16			
CHRON. AGE		10		11		12		13		14		15		16			
INTELLIGENCE QUOTIENTS		130		132		125		123		123		133		120		130 128	
SCHOOL GRADE ACHIEVED		7		8		9		10		10		10		11		12	
SCHOOL GRADE ATTENDED		6		7		8		9		9		10		10		11	
EDUCATIONAL QUOTIENTS		10		10		10		10		11		11		12		12	
ACHIEVEMENT TEST AND SCHOOL MARKS HEIGHT AND WEIGHT I. Q.'S STANDARDIZED TEST SUBJECTIVE MARKS																	
SCHOOLS (PRIVATE OR P.S.)		Park J.B.H.S.															
CITY		P.															
NO DAYS ATTENDED																	
ABSENT																	
CAUSE OF ABSENCE																	
DISCIPLINE																	
UNUSUAL ACCOMPLISHMENTS																	
EXPERIENCES MENTAL		Read Shakespeare complete - Essay on Shakespeare in politics															
EXPERIENCES EMOTIONAL		Read complete Hugo, Balzac, Malraux, Racine in French in summer															
EXPERIENCES PHYSICAL		Translated 3 French comedies into English learned Spanish															
		Wrote book on Geography in French literature															
YEAR		1922		1923		1924		1925		1926		1927		1928			
CHRON. A.		10		11		12		13		14		15		16			
EXTRA		ATHLETIC		H B, H		F, H		B, H		T, H		B, H		H, H		H, H	
CURRICULAR		YES PER WEEK															
EXPERIENCES		NON-ATHLETIC		Dy		Dy		Dy, Deb		Dy, Deb, J		J, J		J, J		J, J	
		HRS PER WEEK															
CLUBS		FRATERNITIES															
OFFICES		TYPE		Bookstore messenger		Bookstore clerk		Law office boy		Newspaper office boy		Newspaper reporter					
VOCATIONAL		DURATION		3 mos Summer		3 mos Summer		3 mos Summer		3 mos Summer		3 mos Summer		3 mos Summer			
EXPERIENCES		PAY PER WEEK		\$6.00		\$10.00 - 15.00		\$20.00		\$20.00		\$25.00					
		SUCCESS		++		+++		+++									
ED. PLANS		L. A.		L. A.		L. A.		L. A.		L. A.		L. A.					
ED. RECOMMENDATIONS		L. A.		L. A.		L. A.		L. A.		L. A.		L. A.					
VOC & PROF. REFERENCES		Writer		Writer		Law		Journalism		Writer							
INTERESTS REPORTED		Eng. Lit.		Eng. Lit.		Fr. Fr. Lit.		Hist.		Sp. Lit.							
MEASURED																	
SPECIAL DEFECTS		Astigm. C															
HEALTH		-		-		+		+		+		+					
MENTAL HYGIENE																	
SOCIAL ADJUSTMENTS AND HOME CONDITIONS		Very shy				Very shy		Avoids company		Avoids company							

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

3. Pupil Health Record.

In case a separate Pupil Health Record is desired in addition to the health record incorporated into the Pupil's General Cumulative Record (Forms XXV and XXVI). Forms XXX and XXXI are recommended by J. F. Williams of Teachers College, Columbia University.

If the teacher makes the examinations, the Detroit Card represented in Form XXX can

be used. The reverse side of this card is not shown here. It provides for the usual identification—date, name, place and date of birth, parents, residence, school, grade, room, days present, and reasons for leaving.

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

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

Physical Record. Figures XXXII and XXXIII represent the obverse and reverse sides of a "physical record" card 5 x 8 inches developed by Strayer and Engelhardt.¹ It has been widely used.

¹ Strayer and Engelhardt, *School Record Series*. C. F. Williams and Son, Inc., Albany, N. Y.

FORM XXX

RECORD OF PHYSICAL EXAMINATION												Sex	Remarks								
Name	Grade																				
Date Phys. Exam. of Doctors	Te	D	K	T	Te	D	K	T	Te	D	K	T	Te	D	K	T	Te	D	K	T	
SKIN																					
ANEMIA																					
THYROID																					
TONSILS																					
MOUTH BREATHING																					
TEETH																					
PALATE																					
CERVICAL GLANDS																					
HEART EX. REC.																					
LUNG EX. REC.																					
ORTHOPEDIC																					
VISION																					
HEARING																					
MENTALITY																					
AGE																					
NORMAL WT. (LBS.)																					
WEIGHT (LBS.)																					
HEIGHT (INCHES)																					
% UNDER WEIGHT																					
Com. Dis. Date																					
Toxin-Antitoxin 3rd dose, Date																					
Code:	0—no defect	00—abnormal condition corrected	1—very slight defect	X—defect to follow up	E—eyes	K—corrected	T—treating	Te—teacher's markings	D—doctor's markings												

FORM XXXII

[illegible]

FORM XXXIII

[illegible]

on social and other environmental conditions. In addition to these records, the Occupational Research and Counseling Division of the Cincinnati, Ohio, Public Schools, for example, have developed three different forms: (a)

Teacher's Estimate—A form for each student is filled in by his teacher. The teacher checks outstanding character traits, gives estimate of family's financial status and child's attitude toward school; (b) Student Information Rec-

FORM XXXIV

PSYCHOLOGICAL LABORATORY CINCINNATI PUBLIC SCHOOLS

Source of Case _____		Examiner _____		Date of test _____	
Name _____		Place of Birth _____		Years in U. S. _____	
Address _____		School _____		Grade _____	
Age _____ Years _____ Months _____		Date of Birth _____		White _____ Colored _____	
Reason for Examination _____					
Recommendation: _____					

EDUCATIONAL TESTS				SUPPLEMENTARY TESTS				Per Rank	
Oral Reading _____				Opposites () _____					
				Trabue () _____					
Silent Reading _____				Mutilated text _____					
				Aussage _____					
Arithmetic _____				Form Boards _____					
				Percentile Average					
				Group Intelligence Tests (given at present date)					
				Test _____		Score _____	M. A. _____	I. Q. _____	P. R. _____
Spelling _____				Test _____		Score _____	M. A. _____	I. Q. _____	P. R. _____
				Test _____		Score _____	M. A. _____	I. Q. _____	P. R. _____
Stanford Achievement Test (Age Equivalents)				Herring Scale (A, AB, or ABC) Score _____		M. A. _____	I. Q. _____		
Reading (1) (2) (3) Total _____				Porteus Mazes _____					
Arithmetic (4) (5) Total _____				Stenquist _____					
(6) (7) (8) (9) Composite _____									
STANFORD REVISION									
Year	Draw line through tests failed						Mental Grade		
3	1	2	3	4	5	6	AI		
4	1	2	3	4	5	6	AI		
5	1	2	3	4	5	6	AI		
6	1	2	3	4	5	6	AI		
7	1	2	3	4	5	6	AI ¹ AI ²		
8	1	2	3	4	5	6	AI ¹ AI ²		
9	1	2	3	4	5	6	AI ¹ AI ²		
10	1	2	3	4	5	6	AI ¹ AI ² AI ³		
12	1	2	3	4	5	6	7 8		
14	1	2	3	4	5	6	AI		
16	1	2	3	4	5	6	AI ¹ AI ²		
18	1	2	3	4	5	6			
Mental Age _____ Years _____ Months _____									
Intelligence Quotient _____									

PREVIOUS TESTS						
Test Used	Date	Chron. Age	M. A.	I. Q.	P. R.	

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

Directors of psychological clinics for public schools will probably be unwilling to limit

FORM XXXV

[260]

6. *The Principal's Office Record.*

The principal's office record form is essential to the administration of a school building. This form is a pupil record. It is commonly 4 x 6 inches. Such forms have frequently been published. Forms XXXV and XXXVI are illustrative. The card may be set up so as to be used in either the upright file cases or in the visible index file. The visible index costs more for the initial installation. Equipment, how-

ever can be purchased of such a character that it will last for years. Thus, the cards only need to be replaced. The speed with which information can be recorded on the card and secured from it are the major arguments for its use. This pupil record is always retained in the principal's office. If a child attends six different school buildings during a given year, he will have had six of the record cards made and permanently filed for him in as many principals' offices.

FORM XXXVI

[illegible]

Concerning Form XXV

An alternative coding for the countries to that given in Form XXV, page 250, is suggested by the Committee in case data are to be tabulated by mechanical means. This code is as follows:

- | | |
|--------------------|--------------|
| 65 Albania | 67 Estonia |
| 63 Arabia | 33 Finland |
| 61 Armenia | 41 France |
| 16 Australia | 20 Germany |
| 22 Austria | 46 Greece |
| 42 Belgium | 21 Holland |
| 51 Bohemia | 60 Hungary |
| 54 Bulgaria | 68 India |
| 14 Canada | 13 Ireland |
| 80 China | 40 Italy |
| 51 Czecho-Slovakia | 81 Japan |
| 32 Denmark | 56 Latvia |
| 10 England | 55 Lithuania |

- | | |
|--------------------|------------------|
| 86 Malay Peninsula | 53 Serbia |
| 82 Mexico | 43 Spain |
| 53 Montenegro | 30 Sweden |
| 21 Netherlands | 23 Switzerland |
| 31 Norway | 62 Syria |
| 66 Persia | 64 Turkey |
| 50 Poland | 52 Ukraine |
| 44 Portugal | 01 United States |
| 45 Rumania | 12 Wales |
| 52 Russia | 83 West Indies |
| 11 Scotland | 53 Yugo-Slavia |
| | 70 Unknown |

This coding scheme groups related nationalities as follows: English speaking 0 to 19, Germanic 20 to 29, etc. The uniform use of this coding scheme would make possible summaries of data by the Bureau of Education with a minimum of tabulating effort.

Census and Attendance Records

FREDERICK E. EMMONS

585 Fifth Ave., New York City

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

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

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

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

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

Present Weakness of School Census. From detailed and extensive studies of the present administration of the school census the following weaknesses were discovered:

1. Incomplete and inaccurate information regarding total school population.
2. The information is temporary and collected spasmodically. There is no definitely organized continuing census.
3. The actual school population is not adequately or regularly checked with the school enrolment.
4. There is lack of full cooperation between the school authorities and the non-public schools, making the so-called continuing census in most cities merely a continuing registration of public school enrolment.
5. The school rather than the home is made the basis of information for the so-called census.
6. The state school census laws are not mandatory in some states, so no census is now taken in most of the cities in those states.
7. The school census is used as a basis for a state appropriation for school funds rather than for the full enforcement of the compulsory school laws and child labor laws.

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

² There is no universally accepted method of defining age for statistical purposes. Two methods have been frequently used. According to the first method a pupil is recorded as eight years old from the time he reaches his eighth birthday until he reaches his ninth birthday, and when ages are being recorded by half years a pupil is eight years old from the time he reaches his eighth birthday until he is eight years and six months old, and is eight and one-half years old from the time he is eight years and six months old until he reaches his ninth birthday. According to the second method a pupil is eight years old from the time he is seven years and six months old until he is eight years and six months old, and when ages are being recorded by half years a pupil is eight years old from the time he is seven years and nine months old until he becomes eight years and three months old, and is eight and one-half years old from the time he is eight years and three months old until he becomes eight years and nine months old.

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

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

8. Many school authorities see no necessity for more accurate, continuing information regarding the school population for which they are legally responsible.

9. Often there is failure on the part of school and community agencies to cooperate with the administrative officers in maintaining accurate school population statistics;

(a) Because they do not understand and appreciate the significance of a continuing census.

(b) Because the careless or inefficient administration of the schools does not inspire confidence and cooperation.

Method of Continuing Census. A satisfactory child registration must have as its chief objectives:

1. A constant and accurate file of every house occupied or unoccupied within the jurisdiction of the school authorities, with the names and ages of all occupants of school census ages.

2. Easily accessible information regarding name, age, address, name of parent, school attendance or the reason for non-attendance of every child beginning at birth or at time of becoming a resident of the district.

3. To render available for the school authorities all the information necessary for the development of a modern school system on the basis of actual needs required by state laws and desirable for cooperation with other social agencies.

To carry out such a program the following records and forms are recommended: enumeration sheet, permanent record card, followup cards—enrolment card, change of address and school census correction card, daily left report, physician's certificate and certificate of home instruction.¹

Regularity of Attendance. The effectiveness of any school attendance law or policy depends upon the promptness, accuracy and insistent followup with which the teacher reports:

1. Cases of known or suspected truancy.
2. Unexcused absence.
3. Absences where there is suspicion of poverty or need of help of any kind.
4. Careful determination of the exact cause of all absences, legal or illegal, and complete record of remedial measures taken.
5. All cases of transfers so as to prevent loss

of time or school standing by the student and loss of time of the attendance officer and to insure prompt corrections in the school census data.

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

1. That every child of compulsory school age should attend school every day unless legally excused.

2. That the absence of every child for which the school has no legal excuse should be investigated at once.

3. That no child once enrolled in the schools, public or non-public, should be dropped from the school enrolment without full knowledge of the attendance department.

4. That the record of the legal and illegal absences of all pupils of all schools, public and non-public, should be available.

5. That there shall be, at all times, constant, accurate and complete accounting of all attendance service offered by all agencies of the school authorities, or outside agencies.

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

1. Teacher's Register or Classroom Record.
2. Individual Record of Attendance.
3. Periodic Reports of Non-Attendance.
4. Cumulative Absence Record for Attendance Department.
5. Report of Incompleted Investigations.
6. Notice of Transfers.
7. Memorandum of Transferred Record.
8. Attendance Office Record of Non-Attendance Cases Assigned to Attendance Officer.
9. Periodic Reports of Attendance Officer.
10. Periodic Reports of Entries, Withdrawals and Attendance.

A Few of the Forms Illustrated. In addition to the forms listed above, other records, dealing with attendance service and the courts, child employment and continuation schools will be necessary if an adequately functioning attendance service is desired.²

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

¹ The following are also frequently essential: map of city; house card; directions for enumerators; lists of previously enrolled—not entered; weekly summary enrolment, transfers, change of address, lefts; attendance officer's report of change of address, notice to enumerators; home information blank; special census inquiry; memorandum blank; notice label; street report and report of enumerator. For example of these forms, see *City School Attendance Service*, Frederick Earle Emmons, and other books listed in bibliography, page 337.

² A full discussion of these and other forms will be found in the books by Emmons and Oppenheimer and others cited in the bibliography, page 337.

Enumeration Sheet. With properly trained, rather than the ordinary makeshift enumerators, accurate information will be obtained from the Enumeration Sheet, Form XXXVII. The data thus collected form the source material for the House Cards, Permanent Census Cards, Followup Cards, and Special Inquiry Cards. Visible record devices may be used for many of these records. It may be found desirable to add another column to this enumeration sheet for the name or number of the school attended or for information regarding the home conditions.

Permanent Census Card. This card provides for the separate filing of the information entered upon the Enumeration Sheet. It should provide for future changes of address, school attended, and a record of employment. It should be a permanent, continuing registration of the individual. Upon the thoroughness and promptness of the upkeep

of these cards depends the value of the census as a factor in safeguarding the enrolment in school of every child of compulsory school age. (Form XXXVIII.)

Daily Report of Attendance Officer. Upon the attendance office to a great extent depends the attendance information required by the school administration authorities. The amount and character of the work accomplished by the attendance officer is the test of his efficiency. There may be some objection to the amount of information required by Forms XXXIX and XL, but this report furnishes the basis of the principal's report and the superintendent's outlook upon his attendance problem.

Monthly Attendance Report of Principal to Superintendent. The superintendent of schools should have a record of school attendance service not only in terms of that offered by the attendance department, but that

FORM XXXVII

Aug 5, 1919		Enumerating Sheet for Recording School Census Data										District <u>Lancaster Sch</u>							
Code Numbers to be used in columns indicated by										Enumerator <u>James E. Maher</u>		For year <u>1919</u>							
Authority for Date of Birth Birth Certificate, etc. Religious Records Parents' Statements Child's Statement		Birthplace of Child or Father 1. United States 5. Italy 9. Poland 13. Hungary-Slovakia 2. Ireland 6. England 10. Scotland 14. Unknown 3. Germany 7. Canada 11. France 15. 4. Russia 8. Hungary 12. Denmark										Kind of School 1. Public 2. Private 3. Religious 4. Home 5. Other		How Employed 1. In school, trade, house, or other work 2. In office, factory, or other work 3. In domestic service 4. In agriculture 5. In commerce 6. In industry 7. In transportation 8. In service 9. In other work 10. Unemployed		Not Enrolled in School and Not Employed 1. Sick 2. Traveling 3. In military or naval service 4. In prison 5. In hospital 6. In other institution 7. In other place 8. In other place 9. In other place 10. In other place		Defective 1. Blind 2. Deaf 3. Dumb 4. Crazy 5. Other	
No.	Name of Child	Date of Birth	Sex	Age	Birthplace	Kind of School	How Employed	Not Enrolled in School and Not Employed	Defective	Remarks									
	First Name	Mo	Day	Year	Mo	Day	Year	Mo	Day	Year									
1	John	11	20	1919	✓	1	3	John	Mary	11 Lancaster	1								
2	Mary	2	1	1919	✓	1	2	do	do	do	1								
3	Sarah	10	8	1919	✓	1	3	do	do	do	2								
4	Harley	11	0	1919	✓	1	8	Harley	Theresa	13 Lancaster	1								
5	George	13	2	1919	✓	1	8	do	do	do	1								
6	Mary	8	11	1919	✓	1	8	do	do	do	0								
7	William	6	1	1919	✓	1	1	Wm	Helen	15 Lancaster	1								
8	James	7	2	1919	✓	1	6	George	Edward	19 Lancaster	0								
9	Harley	11	4	1919	✓	1	1	Edward	Elizabeth	23 Lancaster	0								
NOTES: 1. 17 Lancaster 2. 21 Lancaster																			

FORM XXXVIII

[illegible]

FORM XXXIX

[illegible]

FORM XL

[illegible]

offered by the schools. For this purpose the Monthly Attendance Report of the principal to the superintendent should show the distribution of all absences and the disposition of the cases as given on Form XLI.

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

Accuracy in Child Accounting. McAllister & Otis apply a principle of financial account-

ing to child accounting which is worth studying, namely, balancing the child account.¹ The total discharges in each account must equal the total entries in the account. This is true for any one pupil, teacher-grade, room or school for the whole school year. This gives a much needed check on the accuracy of child accounting.

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

¹ See "Child Accounting Practice" by McAllister & Otis, listed in bibliography.

FORM XLI

MONTHLY ATTENDANCE REPORT OF PRINCIPAL
SCHOOL

CITY OF
MONTH ENDING

DISTRIBUTION OF ABSENCE

DAYS	A-DROPPED FROM ROLL							TOTAL	B-LAWFUL							TOTAL	C-UNLAWFUL							TOTAL	D-SPECIAL ACTION							TOTAL
ABS	A1	A2	A3	A4	A5	A6	A7	A8	B1	B2	B3	B4	B5	B6	B7		C1	C2	C3	C4					D1	D2	D3	D4	D5	D6		TAL
1-2																																
3-4																																
5-6																																
7-8																																
9-10																																
11-12																																
TOTAL																																
INVESTIGATED BY SCHOOL																																
INVESTIGATED BY AT. DEPT.																																
TOTAL																																
PERCENT																																

Interpretation of Code

1. Number of cases pending at beginning of month

2. Number of new cases reported to Attendance department

3. Total cases of investigation

4. Number of cases pending at close of month

5. On suspense register at beginning of month

6. Placed on suspense register during month

7. Removed from suspense register during month

8. On suspense register at end of month

A. Drop Reason

B. Lawful

C. Unlawful

D. Special Action

A 1 Transferred
A 2 Incapacitated
A 3 Not found
A 4 Legally employed
A 5 Left city
A 6 Dead
A 7 Other reasons
A 8 Under compulsory age

B 1 Illness of child
B 2 Parent
B 3 Death in family
B 4 Poverty
B 5 Quarantine
B 6 Court
B 7 Other reasons

C 1 Truancy
C 2 Parents
C 3 Illegally employed
C 4 Other unlawful reasons

D 1 Notice to parent
D 2 Interview
D 3 Examination
D 4 Mental examination
D 5 Social Agency
D 6 Court

Reports of Teachers to Parents

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Uniformity has not been attained and probably never will be reached in the reports made by teachers to parents. Local school systems will always vary somewhat as to their general educational aims. Teachers will differ as to capacity, training and personality. The physical, mental and emotional makeup and needs of children will always vary. To the degree that teachers' reports to parents reflect the educational objectives of their school system and of the particular teacher in guiding the educational development of the individual child, they will vary between school systems and within a particular school system. This does not mean, however, that it will be impossible to arrive at reasonable agreement as to the general principles which should govern the reporting by teachers to parents.

This section of the committee's report:

1. States objectives which should be attained by teachers' reports to parents.

2. Lists the deficiencies of the traditional report to parents.

3. States the principles which should guide the school in reporting to parents.

4. Presents illustrations of forms in harmony with the principles suggested.

Some teachers will not fully accept the principles and procedures presented in this section. Such complete acceptance is not recommended by the committee. At this stage of development, uniformity is less important than careful study of how existing practices in reporting to parents may be improved. This chapter is presented by the committee as an illustration of the type of thinking which should be back of every school system's plan for reporting to parents. Additional material presenting varying viewpoints is cited in the bibliography.¹ Study of the references cited and of the outlines presented below will furnish an excellent background for attacking the problem of improving the effectiveness of a local school system's plan

of reporting to parents. From the work of hundreds of school systems will come a better agreement as to the ideal principles and procedure which should govern such reporting.

Objectives Which Should Be Attained by Teachers' Reports to Parents

A. *Improvements in the educational results produced by the school.*

1. Through a clearer understanding by parents
 - a. Of the chief objectives sought by the teacher and the school.
 - b. Of the most important items of subject-matter and experience used by the school to attain these objectives.
 - c. Of the significant changes taking place in the pupil's
 - (1) knowledge of subject-matter.
 - (2) skill in useful processes.
 - (3) appreciation of values and understanding of relationships.
 - (4) attitudes toward his fellows and toward school work.
 - (5) habits of applying his skill and knowledge to situations in life.
 - d. Of the particular things which they (the parents) should do to encourage, stimulate, correct, or otherwise assist the child in making desired adjustments or in gaining necessary habits.
2. Through a clearer understanding by the pupil
 - a. Of the purposes of the teacher and of the school.
 - b. Of the teacher's evaluation of his (the child's) efforts, attitudes, and activities.
 - c. Of the actual changes taking place in himself.
3. Through a more careful review and analysis by the teacher
 - a. Of her own objectives and purposes.
 - b. Of the means she is employing to attain these results.
 - c. Of the actual changes occurring in each pupil in each field of effort.
 - d. Of the specific parental acts which would contribute most to the wholesome development of each child.
4. Through closer cooperation and more intelligently directed action among teachers, parents, and pupils. *The teacher should become the state's expert diagnostician and writer of educational prescriptions.*

¹ See annotated bibliography on page 338, headed: *Teachers' Reports to Parents.*

B. Improvements in the professional skill and knowledge of the teacher.

1. Through being required to study each pupil as an individual, and in sufficient detail to be able to speak intelligently and in plain English about the pupil's peculiar characteristics and about the specific things each parent should do for his child.
2. Through having parents actually do the definite things they were asked by the teacher to do and observing the results in the child.
3. Through the greater respect developed for her professional work from the recognition
 - a. That her reports are clearly understood by the parents who receive them.
 - b. That she herself had in mind when the report was written a clear-cut idea which is adequately conveyed to the parent by the report.

C. Improvements in the confidence of parents and of the general public in the schools and their work.

1. Through more precise information about the purposes, materials, methods, and results of school work.
2. Through a more certain willingness of teachers to assume the responsibilities of making definite reports and intelligible suggestions to parents. (The parents know that the child is learning many things at home, but many teachers tend to ignore this until asked by the parents for definite suggestions on how to guide this extra-school learning.)

Deficiencies of the Traditional "Scholarship Mark" (Percentage or Letter Grade) As a Report to Parents

A. There is no agreement among teachers as to the exact facts these scholarship marks are intended to indicate to the parent regarding his child. The following are a few of the most popular meanings assigned to these marks by intelligent teachers:—

1. The child's present status compared with perfection:
 - a. In the amount of knowledge possessed.
 - b. In the degree of skill or mastery of a subject.
 - c. In attitude (1) toward the subject.
(2) toward the teacher or school.
 - d. In efforts (1) to master the subject.
(2) to please the teacher.
2. Present status compared with his own previous status
 - a. In amount of knowledge of the subject.
 - b. In degree of skill or mastery.
 - c. In attitudes.
 - d. In efforts.
3. Child's present status compared with all other pupils

- a. In the same class or recitation group.
- b. In the same room.
- c. In the same grade of that particular school.
- d. In the same grade
 - (1) of the city.
 - (2) of the county.
 - (3) of the state.
 - (4) of the nation.
- e. Of the same age.
 - (1) As to native intellectual capacity.
 - (2) As to native aptitude for the special subject.
 - (3) As to amount of knowledge of the subject.
 - (4) As to degree of skill or mastery in the subject.
 - (5) As to quality of expression regarding the subject.
 - (6) As to attitudes toward the work or the teacher.
 - (7) As to amount of effort put into his work.
 - (8) As to growth or change in any of these traits.
 - (9) As to readiness for doing work in the next grade.

B. Many teachers do not analyze the ideas they wish to convey by a mark.

Any particular grade assigned is probably based upon a number of indefinite impressions gained through innumerable sources, of most of which the teacher is unconscious at the time she gives the grade..

C. The objective evidence employed in assigning scholarship marks varies with the teacher who assigns the marks. In the case of a single mark it may include any or all of the following:

1. Final examinations.
 - a. Orally administered.
 - b. In written form.
 - (1) New, short-answer type.
 - (2) Old essay type, requiring subjective judgments.
 - (a) Questions requiring memory for exact facts.
 - (b) Questions requiring original thinking.
 - (c) Items requiring special types of skill.
 - (d) Items requiring special appreciations.
 - (e) Varying proportions of the above and other types of examinations.
2. Weekly or monthly examinations (Varying as in 1).
3. Special quizzes and exercises.
4. Daily responses and activities of the pupil.
5. Moral, social, or personal characteristics.
6. Mixtures of the above, in varying and indefinite proportions.

D. *Practically no teacher holds consistently to one definite basis or to a single combination of bases in assigning scholarship marks.*

1. In spite of the assumptions made by parents and pupils regarding the identity of meanings in identical marks, teachers realize the necessity of employing reports that will meet the needs of the particular situation at hand.

(In one child's mark a teacher may intend to represent the amount of knowledge of the subject possessed by this pupil in comparison with the amounts possessed by other pupils in his class, while in another child's mark or in the same child's mark at another time she may try to indicate that there has been some improvement since the last report in the child's attitude toward the subject.)

2. It is essential that reports to parents, if they are to be of maximum effectiveness, shall be based upon the specific needs of the individual child concerned.
 - a. Individual differences in the mental and emotional reactions of different pupils (or parents) to the same suggestions vary enormously.
 - b. The specific needs of the individual pupils in a class vary greatly when they are carefully analyzed.
3. Objections should be raised to the lack of definiteness in the meaning of scholarship marks rather than to a lack of uniformity in the bases on which a given mark is assigned. (If "85%" in Arithmetic on a given report card were clearly understood by both parent and teacher to mean, "Drill the boy in rapid addition of three-place numbers to four-place numbers," this mark would be as useful as the sentence itself is.)

E. *When his child brings home a letter or percentage grade, the parent knows nothing definite concerning the situation that exists or concerning what he (the parent) is expected to do about it.*

If Mary Smith, who is in the 3A grade, brings home in December a grade of "C" in reading, after having received reading grades of "D" in September, "C" in October, and "B" in November, the parents are still without information on such important questions as the following:—

Is Mary doing as well as she can in reading? How much has Mary improved in her reading during the term?

In what respects has Mary improved her reading?

Should Mary's parents praise her or censure her for her C in reading?

Should Mary's mother help her more or less than at present in her reading lessons?

Should Mary spend more or less time than in the past with her Third Reader at home?

Is Mary's work in reading as good as her work in spelling, for which she received a grade of B?

What percentage of Mary's class have greater reading powers than she?

What percentage of the Third-Grade pupils in the United States read more rapidly than Mary?

Is Mary in need of wider experiences, of a larger vocabulary, of drill in rapid silent reading, of a larger number of interesting story books, or of what has she any need?

Principles That Should Guide the School in Reports to Parents

A. *The school's reports to parents should be recognized as having a separate and distinct function of their own which is so important that it should not be weakened by modifications made in the attempt to render them useful for various other different purposes.*

1. The sole function of these reports is to convey definite and helpful information about the child and his work from the teacher to the parents.
2. The classification of pupils is the attempt of the school to put into the same recitation sections those pupils who at a given time have approximately identical interests, knowledges, skills, and appreciations, and who will probably make progress in the same directions at about the same rates.
 - a. Objective measurements of abilities, skills, and appreciations, are reliable bases for making such classifications, although the more subjective ratings and estimates made by teachers with the classification purpose in mind are legitimate and desirable in making classifications.
 - (1) The fundamental purpose in classification is to get in the same group those pupils who will make better progress together than in different groups.
 - b. There is every reason for separating the ratings of pupils for classification purposes from the reports sent to parents for their information and guidance.
 - (1) Each of these activities is so important that it should not be rendered ineffective by being confused with the other.
 - (2) The teacher's task will become more certainly professional when she writes a report that will convey a helpful and personal message to the

parents, and then records for the school an exact and objective measurement that will have the reliability and validity necessary for classification purposes.

- (3) Reports to parents are universally considered desirable, provided they convey real meanings, but the homogeneous classification of pupils is not universally desired. Even those who do not believe in homogeneous classes are not opposed to accurate knowledge of the child's abilities, skills, and the like,—but such knowledge is not contained in any system of scholarship marks.
3. The cumulative records kept by the school of a pupil's educational experiences and achievements should be as objective, precise, and as complete as possible.
 - a. The records should illuminate and guide
 - (1) Administrative and supervisory officers in
 - (a) The admission and classification of pupils.
 - (b) The comparison of results being attained by different teachers and schools, by teaching methods, textbooks, and teaching materials.
 - (c) The guidance and control of pupils in selecting schools, courses, and elective subjects; in advising as to vocations and life problems; and in administering discipline.
 - (2) Teachers in
 - (a) Interpreting the child's possibilities, needs, and achievements.
 - (b) Adjusting the work to individual interests, needs, and capacities.
 - (c) Reporting to parents and advising them how to aid in the wholesome development of their child's life.
 - b. It is practically impossible and certainly unnecessary for the average parent to understand the exact statistical measurements and records that are the basis of a modern teacher's diagnostic study of a child. The teacher spends years of training and of internship in classrooms in acquiring these items of knowledge and skill. It is not possible for parents to get them from a report card.

B. The parent should be given in intelligible language only as much of the teacher's conclusions about a child as will obtain from that child and from that parent the cooperation that will be of maximum educational value to the child.

1. Reports to parents are useless to the degree that they convey no definite meaning and injurious to the degree that parents obtain from them impressions that differ from

those the teacher meant them to convey. It would be better to make no report than to report in terms that are meaningless or misleading to parents.

2. Unless the teacher wishes the parents to take some definite action or attitude toward a particular child's work, there is little reason for sending any report.
3. Neither the physician nor the teacher should tell the patient's parents all he knows about the child's condition, but it is essential that such instructions and information as he does give shall be clearly understood.
4. Although the classification of pupils, the making of records for the guidance of the school, and the reporting of facts to the parent should all be based on the most reliable information obtainable regarding each child, no one "mark" can serve these three purposes.

C. The reports of the teacher to the parents should be made in language which the parents readily and fully understand.

1. Medians, percentiles, and other statistical or pedagogical terms are not sufficiently well understood by parents to be of any practical use.
2. Percentage and letter grades do not inform parents of anything sufficiently definite and helpful to be used in important reports.
3. Wherever possible the English language should be used in the reports of American schools. Few if any abbreviations and symbols should be used, for each of these offers an additional opportunity for misunderstanding the meaning of the message.

D. Reports to parents should be no more uniform than the facts to be reported and the advice to be given.

1. The same report may be made regarding two different pupils if their interests, abilities, achievements, attitudes, and needs are identical, and if their parents have approximately the same ways of looking at the school work of their children.
2. It is impossible to convey dissimilar messages by identical forms and "marks."

E. The school should report to the parents whenever a report would seem to have any chance of being helpful in the educational development of the pupil concerned.

1. Definite periods for reporting are of value in focusing the attention of teachers on the results their work is attaining, but such periods may force teachers to render reports they can not justify.
2. If a given boy would profit by having information sent to his parents today, there is nothing to warrant waiting until the end of the month to send it.
3. If the teacher has nothing definite to say that will improve the existing situation, there is

no gain in making a routine report just because it is the end of the quarter.

4. The change from issuing regular periodic reports to issuing reports whenever they will be helpful must be made gradually. Teachers who have not caught the professional spirit and purpose of the change are likely to neglect to make any reports.

F. *The teacher should keep an accurate record of the character and contents of each report she sends to each child's parents.*

1. Unless the supervisor has a complete record of these reports available, she will be unable to help the teacher to improve the effectiveness of her reports to parents. It

is the supervisor's duty to help the teacher to write more effective reports, as well as to help her to give better instruction to the pupil directly.

2. The appropriateness and helpfulness of a teacher's reports to parents will indicate much to the alert supervisor regarding the teacher's professional attitudes, success, and skill.
3. Anticipation that the record of reports will be examined frequently by the supervisor will tend to prevent the teacher from neglecting to study her pupils and their individual needs.

FORM XLII, PUPIL'S REPORT CARD

Name..... First Semester: Class.....Grade.....
School..... Second Semester: Class.....Grade.....

*Habits needing improvement are marked minus (-)
Habits showing special excellence are marked plus (+)*

SCHOOL AND COMMUNITY CITIZENSHIP TRAITS

Trying to do his share in his group
Showing consideration and courtesy toward others
Showing appreciation of the help of others
Conforming to standards of health and cleanliness
Being thrifty in using school materials and property
Depending on himself
Finding wholesome ways of occupying his leisure time
.....

READING HABITS

Reading without lip movements
Reading without pointing
Understanding material of appropriate difficulty
Reading as rapidly as average pupil in his grade
Mastering new words for himself
Enjoying wholesome rather than cheap reading
Reading good books and magazines outside of class
.....

LANGUAGE HABITS

Speaking distinctly in a pleasant, well-pitched voice
Trying to correct his most common errors in language
Telling his own experiences in a way to interest others
Telling short stories in an effective, pleasant way
Interested in writing for the benefit of others
.....

SPELLING HABITS

Examining carefully the spelling of unfamiliar words
Retaining the correct spelling of words examined
Spelling words correctly in general written work
.....

First Semester	Second Semester

FORM XLII, PUPIL'S REPORT CARD (Continued)

HABITS IN ARITHMETIC

Learning the number facts of his grade
 Developing adequate speed in fundamental operations
 Holding himself to a high standard of accuracy
 Attempting to correct his own weaknesses
 Reasoning correctly about problems
 Measuring accurately in handwork
 Avoiding childish counting devices
 Applying his skill in arithmetic to everyday experiences
 Reading arithmetical materials with understanding

HISTORY HABITS

Using books to find out things for himself
 Learning significant history facts assigned his grade
 Giving consideration to all sides of a question
 Reading current magazines and newspapers
 Trying to understand the present by knowing the past
 Developing the power to weigh evidence
 Reading historical materials with understanding

GEOGRAPHY HABITS

Reading geographical materials with understanding
 Recognizing the influence of geography on history
 Learning to use maps
 Learning to use references and outside readings
 Learning the facts appropriate to his grade
 Understanding the interdependence of nations
 Developing sympathy for peoples who live differently

MUSIC HABITS

Recognizing and enjoying good music more than poor music
 Enjoying singing in chorus
 Learning to use musical symbols
 Singing songs individually when invited

WRITING HABITS

Writing quality up to standard for the grade
 Writing speed up to the grade standard
 Trying to write well in all written work

ART HABITS

Preferring beauty to ugliness in his surroundings
 Trying to make and preserve attractive things
 Holding himself to standards of good workmanship
 Adapting tools and materials to his needs
 Expressing his own ideas with different materials
 Improving his pictorial vocabulary

	First Semester	Second Semester	Parent's Signature
Promoted to .....	.....	.....	.....
Teacher .....	.....	.....	.....

A. Advantages in this type of report sheet.

1. Brings to the teacher's attention and to the parents' notice habits which the school thinks the child should be forming.
2. Is definite in the information it conveys to the parents.
3. There are no "marks" or "grades" of equivocal meaning to the parents.

cal meaning to the parents.

4. Furnishes the parent with a definite set of points concerning which he can discuss his child's work in school, either with the child or with the teacher.

B. Objections made to this type of report.

1. The form is too long for convenient handling.

2. It costs too much to print this in the quantities necessary if a report is to be sent whenever the child needs it.
3. The teacher has to spend too much time studying the individual children.
4. It is impossible for one such form to contain

all the important habits that good teachers will try to develop.

5. Other measures of success will have to be obtained to serve in classifying pupils and recording their successes for administrative and supervisory purposes.

FORM XLIII, TEACHER'S REPORT TO PARENTS

To the parent or guardian of....., 192.....

PLEASE NOTE CAREFULLY THE ITEMS MARKED "X" IN THE FOLLOWING LIST

(The teacher should draw with ink a perpendicular line [] through the squares before those statements which do not apply.

- ☐ A. Allow me to invite your attention to:
 - ☐ 1. The industry and effort of your child in.....
 - ☐ 2. Your child's high achievement in.....
 - ☐ 3. The improvement your child is making in.....
 - ☐ 4. The splendid attitude of your child towards.....
- ☐ B. Your child is doing well in school, but has the ability to do better, especially in.....
- ☐ C. Your child is doing poor work in.....
- ☐ D. Your child's success in school is being injured by
 - ☐ 1. Irregular attendance. How can we make attendance more regular?
 - ☐ 2. Frequent tardiness. Please help us to correct this tendency.
 - ☐ 3. Outside activities. Let us confer about this very soon.
 - ☐ 4. Weakened physical condition. A physician should be consulted.
- ☐ E. Your child should not return to school until present symptoms of ill health have disappeared. I hope the child will recover rapidly.
 - ☐ 1. Child should bring a physician's certificate when returning to school.
 - ☐ 2. Child may return to school as soon as you think it safe.
- ☐ F. I am anxious to confer with you in regard to your child's.....
 - ☐ 1. Please telephone to me.....day at.....o'clock.
 - ☐ 2. Please call on me.....day at.....o'clock.
 - ☐ 3. Please let me know when and where I may call on you.
- ☐ G. In order that more effective instruction may be provided your child until further notice will be a member of the.....class.
- ☐ H.

.....SchoolTeacher
 Telephone No..... Grade..... Room.....

(Replies may be made on the back of this report or on a separate sheet of paper)

A. Advantages of this type of report.

1. It is a direct and personal communication from the teacher to the parents about specific phases of the child's work at a given time.
2. There are no symbols or "grades" that may be misinterpreted by the pupil or by the parent.
3. This report contains several of the commonly needed messages in such form that they can be quickly prepared by the teacher, either for mailing or for the child to carry home.
4. The suggestion is clearly made that the teacher wishes the intelligent cooperation of the parents, and the direction this is to take is not left in doubt.
5. The report makes it easy for the teacher to ask for a conference with the parents.
6. Keeping a complete record of all reports sent to the parents and of the responses ob-

tained to each message requires but a few seconds of the teacher's time.

B. Objections made to this type of report.

1. The parent is given no helpful information about the child's success in those subjects in which he is doing average work.
2. Teachers should not be required to distinguish between the achievements and the abilities of their pupils.
3. The teacher may wish to say something that is not printed on the form. She may even have to use the telephone.
4. The child's "outside activities" and "physical condition" are not items with which the teacher should concern herself or about which she should communicate with the parents.
5. This report is of no value to anyone other than to the parent and is of no value to him except immediately after it is written by the teacher.

Personnel Records¹

WILLARD S. ELSBREE

Assistant Professor of Education, Teachers College, Columbia University, New York City

The importance of adequate personnel records can scarcely be overestimated. Such records furnish the basis for improvement in the selection and promotion of teachers and other forms of personnel management. The most important of these records are: (a) teacher's application blank; (b) recommendation blank; (c) permanent history card, and (d) teacher's rating card.

Teacher's Application Blank—The criterion by which this form should be judged is the degree to which it elicits a complete statement of the applicant's qualifications. In addition there should be ample opportunity for the candidate to express his preference as to type of position. Form XLIV is one blank now used in some cities which meets these conditions².

Recommendation Blank—A recommendation form should be as objective as possible. The better forms ask for ratings on specific qualities rather than for a few general statements as to the candidate's fitness for the position. Form XLV presents an example of a recommendation blank.³

Teacher's Permanent History Card—This is perhaps the most important single personnel record constituting as it does a summary of the outstanding facts about the teacher. Since this card will be frequently referred to, it is desirable that especial attention be given to its form and content. Forms XLVI and XLVII present the obverse and reverse of a card designed with a view to compactness and convenience.

This card provides for a history of the teacher up to and including withdrawal from the school system. The arrangement whereby experience is recorded on the face of the card

enables the superintendent to identify the teacher readily.

The provision for recording facts on the withdrawal of the teacher assures the school system the data essential for a scientific study of turnover. This record card should be kept in the active file as long as the teacher remains in the system and should be transferred to the "left" file upon withdrawal.

All other personnel records such as application blanks, recommendation blanks, teacher rating blank and correspondence with and concerning, the teacher might well be kept in an individual folder, preferably closed on three sides, size 9 x 12, and filed alphabetically. This is a convenient way of handling this material.

Teacher Rating Card—The value of a teacher rating scheme depends upon its objectivity. The "human scale" method of rating teacher qualities as used in Detroit is one method.⁴ By this method the principal or other person doing the rating reviews mentally his life experiences and writes in the first position in his scale the name of the person who is the best representative he can recall of what excellent means. Next he is to select and write in the last position, the name of the person who is the best representative he can recall of what very poor means. Comparing these two with each other, he is next to select and write in the third position the name of a person whose merit is about half way between the other two. In similar fashion, he is to select and write in the second position a person whose degree of merit is half way between the persons in positions one and

¹ Prepared in consultation with N. L. Engelhardt of the Committee on Uniform Records and Reports.

² This blank is from the *Strayer-Engelhardt School Record Series*, C. F. Williams and Son, Inc., Albany, N. Y. This particular form is not recommended over others which meet the criteria suggested.

³ This form is at present in use in Montclair, New Jersey, Frank G. Pickell, Superintendent of Schools.

⁴ This method of rating was used with success during the World War in the army personnel work.

three; and to select and write in the fourth position, the name of a person whose degree of merit is half way between the persons in positions three and five.

FORM XLIV

TEACHER'S APPLICATION FORM

I. Application for **Position in the** **Schools**
Name in full **Date**
Temporary Address **Home Address**
Year of Birth **Place of Birth** **Nationality**
General Health **Height** **Weight**
Married **If Married, state No. of Children** **Telephone No.**

II. EDUCATIONAL PREPARATION

School	Dates Attended	Name and Location of Institutions	Nature of Course Completed	Year of Graduation	Degree or Diploma Received
Elem. School					
High School					
U. S. Training Class					
Norm'l School					
College and University					
Special Schools					
Summer Sessions. Give no. of weeks attended.					
Special Courses					

III. EDUCATIONAL EXPERIENCE

Years	Kind of School	Location of School	Nature of Position - State also grades or subjects	No. Months Taught	Monthly Salary Rec'd	Yearly Salary Rec'd
19						
19						
19						
19						
19						
19						
19						

- IV. 1.** Have you failed of re-election? **Where**
 If so, state reasons:
- 2.** What salary did you receive in your last position? **What salary will you accept?**
- 3.** At the time of making this application are you under contract for the ensuing year?
- 4.** Are you willing to make a personal application?
- 5.** With what systems of primary reading are you familiar?
 What systems have you taught?
- 6.** What musical instrument, if any, do you play? **Do you sing?**
- 7.** In what state, if any, do you hold a Valid Teacher's License or Certificate?

V. REFERENCES:

Name	Title	Address	Answer
.....			
.....			
.....			
.....			

(If personal interview is impossible it is desirable that you send a recent photograph)

FORM XLV
RECOMMENDATION BLANK

Whiteside Public Schools

Whiteside, N. K.

Date.....

Kindly give me your estimate of.....

who has applied for the position of.....

Naturally, I am desirous of securing the very best teachers possible for our schools. It will help me greatly if you will give me the kind of report which you would like to have from me under similar circumstances. Your reply will be considered confidential.

Very truly yours,
JOHN F. JONES,
Superintendent of Schools.

Encircle the letter which represents your estimate of the candidate's fitness with respect to each enumerated point:

A—EXCELLENT
B—GOOD
C—FAIR
D—POOR OR UNSATISFACTORY

1. Character	A	B	C	D
2. General Appearance	A	B	C	D
3. Voice	A	B	C	D
4. Discipline	A	B	C	D
5. Health	A	B	C	D
6. Cooperation and Loyalty	A	B	C	D
7. Use of English	A	B	C	D
8. Enthusiasm	A	B	C	D
9. Tact	A	B	C	D
10. Professional Interest and Growth.....	A	B	C	D

Remarks:

For what work is the teacher best fitted?.....

For dealing with what social grade of children?.....

Would you select this teacher for your system?.....

Do you recommend this teacher without reservation?

Why did she, or would she, leave your system?.....

Does this teacher have any peculiarities, mannerisms, or defects that will interfere with his or her success?..... Explain

Add any special statement you wish to make.....

Name

Date

Position

An illustration of this scale would be as follows:

Vitality—physical development, reserve strength, and health

1. Excellent

2. Good

3. Fair

4. Poor

5. Very Poor
- A Miss A. B. Jones

B Miss L. M. Black

C Miss J. E. Brown

D Miss C. Smith

D- Miss H. Bush

Any given teacher then would be rated by placing her upon the scale. A teacher with physique and health similar to that possessed by Miss Black would be rated good on this

quality. The teacher rating card used in Detroit¹ is shown in Forms XLVIII and XLIX.

Any one of a number of forms for teacher rating might have been reproduced in this section. A report² of the National Education Association on teacher rating includes a rating scale of a type frequently used and cites others now in use.

No one particular rating card can claim clear superiority. No satisfactory objective measure of teaching ability has yet been devised. Until we have isolated and measured the complicated factors which are involved in

¹ For directions as to the use of the Detroit rating card see *Manual of Directions for Making Efficiency Card Ratings*, Board of Education, Detroit, Michigan, 1928.

² *Teacher Rating*. Report of Committee of One Hundred on Classroom Teachers' Problems, National Education Association, Washington, D. C. July, 1925.

FORM XLVI

TEACHER'S RECORD CARD

Name

Permanent Home Address

Sex

Date of Birth

Nationality

Single

Married

Widowed

Educational Experience

Year	Position			Name of Building	Location Town and State	Annual Contract Salary
	Kind of School	Grade (K-12)	Subjects Taught			

teaching efficiency all rating methods will be largely subjective—a matter of the personal opinion of the person who does the rating.

Uniformity in scales for teacher rating cannot be achieved until teacher rating devices have greater objectivity than they possess at present.

FORM XLVII

(REVERSE SIDE OF CARD)

Educational Preparation

School	Dates Attended	Name & Location of Institutions	Nature of Course Completed	Year Graduated	Units, Credit, Degree or Diploma Rec'd
Elementary					
High School					
Normal School					
College and University					
Special Schools					
Summer Sessions					

KIND OF CERTIFICATE	Field and Subjects	Date of		
		Issue	Expiration	Renewal

WITHDRAWAL FROM SERVICE

Date Reason for withdrawal

Estimate of work

Remarks

FORM XLVIII

Last Name	First Name	Initial	School
Full Time ☐		Platoon ☐	
Grade _____ Subject _____		Type: Non-Platoon ☐	
Amount of part time _____			
1. General merit rating _____			
2. Method: Disciplinary ☐ Socialized ☐ Purposing ☐			
3. Important characteristics:	V.P.	Poor	Medium
A. Vitality			
B. Personality			
C. General intelligence			
D. Social intelligence			
E. Professional spirit			
F. Control over method			
G. Professional leadership			
H. Executive ability			
I. Adaptability			

Name of person making the rating

Form 523-Teacher's Rating Card-3-27-20M-AC-DW

Position

School

FORM XLIX

EXPLANATION OF RATINGS

- A. Vitality. Half days absent for personal illness from opening of school in September to date _____
- B. Personality _____
- C. General intelligence _____
- D. Social intelligence _____
- E. Professional spirit _____
- F. Control over method _____
- G. Professional leadership _____
- H. Executive ability _____
- I. Adaptability _____

Superintendent and Board Reports to County or State¹

ALFRED D. SIMPSON

Director of Teacher Preparation, State Board of Education, Hartford, Connecticut.

Administrative Units

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

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

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

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

State Functions in Education

The functions of the state in education may be delimited by analysis until they are condensed into two comprehensive assignments. The first has to do with administration; and this may be sub-divided into (a) the direct administration of certain phases of the educational program, such, for example, as higher education, and (b) the administration of certain controls established or authorized by the legislature and assigned commonly to the state department.

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

A Dynamic Role for Reports

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

¹ Prepared in consultation with A. B. Meredith, member of the Committee on Uniform Records and Reports.

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

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

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

1. Basic to a system of reports are data in the form of records made both adequate and accurate at their source. The source being the local administrative unit, it becomes essential that the development of a system of reports be begun through the establishment of a local record system. In developing this record system the report features deemed essential will be the key. The development of a uniform record system and a state report must go hand in hand.

2. The reporting system, consisting of various reports from local superintendents and boards, either to the county office, as an inter-

mediary, or directly to the state office, should consistently develop out of and be in harmony with the previously determined record system.

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

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

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

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

"Every state in the union requires that school boards submit an annual financial report."¹ Most state statutes authorize the state school offices to require the essential educational returns from local school officials. Many of the states have fairly complete systems in operation for securing annual statistical returns. In a few states special investigations have been made with a view to establishing improved systems of records, particularly in the line of finance accounting.² It is apparent, however, that what has been done in the different states leaves much to be accomplished before in each state the elements referred to above will be satisfied.

A Problem for Each State

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

The program here outlined has many ramifications. It may be thought to involve the whole problem of records and reports and therefore to preempt this field. And indeed it does in the sense that it is futile to develop a series of reports to the central state office without considering basic records. True, not all records locally needed will be utilized to constitute essential data for reports to the

state. In deciding, however, what are the items of usefulness in a report to the state, the whole field must be surveyed. Furthermore, to assure the success of a reporting plan, certain uniform records must be required and safeguarded at the source of educational statistics. It is precisely because of the broad nature of the problem that it is beyond the scope of this report or the possibility of a single individual. Each state needs to make an attack upon the problem which in turn will be consummated most surely, it seems, by making it a cooperative enterprise.

In the hope that some help in the form of guides in the process may be offered, the points of suggestion found below are presented. Further help will be found by consulting references in the bibliography of school records and reports.³

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

1. In view of the fact that the development of a system of records should precede the development of a system of reports, it is suggested that the following points be adhered to in developing a state system of educational records:

(a) Application of the principle of utility in determining upon the records to be kept. The main role of records and reports is a dynamic one.

(b) Application of the principle of timeliness, involving determination as to what records shall be yearly, continuing and permanent, and what records shall be otherwise.

(c) Distinction between records in which there should be statewide uniformity and those which may be peculiar to a local school system.

(d) Distinction between records to be kept by different local units, such as the town or township, the city and the county.

(e) Differentiation in required records between classes of local units, such as rural and urban.

(f) Consideration of the qualifications of local officials upon whom the keeping of records will be dependent.

(g) Consideration of the form, publication, sale, filing and ease of reference to the records.

¹ N. L. Engelhardt and Fred Engelhardt. "The Financial Statements and Reports of a Local School Administration." *Teachers College Record*, Vol. XXVIII, No. 6, p. 623. (Citing Smith, J. E. "Financial Responsibilities of School Officials," University of Minnesota Library.)

² See bibliography page 327.

³ See page 325 ff.

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

(a) Adherence, so far as possible, to points developed under 1. above, which are in the main applicable here.

(b) Conformity, so far as possible, in arrangement and content to items included in the record system.

(c) Limitation of reports to items that prove their importance through use in supervisory service, research and publicity.

(d) Provision for such special reports as may be required from time to time for the prosecution of research and for official or public enlightenment.

(e) Avoidance of duplication in returns.

(f) Determination of due-dates as nearly as possible in harmony with the purpose to be served by the information given in the reports.

(g) Assurance of an official status, through making reports public documents and requiring affidavits of authenticity.

(h) Assurance, so far as possible, of an ease of checking and recording data included in reports.

(i) So far as is consistent with utility, continuity of reported data should be assured.

(j) Consideration of the separation of report forms to the end that the reports may be utilized administratively or otherwise after their utilization for statistical purposes.

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

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

State Reports to the Public

ALBERT B. MEREDITH

State Commissioner of Education, Hartford, Connecticut

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

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

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

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

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

cross section of the public, it will be sufficient to consider the latter as the audience for which the report is prepared.

In determining the character and content of part one of the report certain limitations should be kept in mind. The public is not familiar with the professional language of education, nor is it obligated to read the report. Consequently such a report should be in non-technical language. It should be written clearly and in a style which will interest the average citizen. As an aid to clarity and ease of reading much use should be made of comparative tables, charts and graphs. These should contain and interpret comparable data for periods of years. The meaning of all tables, charts and graphs should be explained as simply as possible in order that the lay reader may be able to see their significance and to discover trends in educational practice. In making recommendations for educational betterment a sharp distinction should be made between those matters which may be helped by legislative action and those which may be affected through professional knowledge and skill, coupled with popular understanding.

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

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

The committee repeats a previous recommendation to the effect that the forms used by State Departments of Education in gathering statistics within the state should conform so far as possible to those employed by the Federal Bureau of Education, supplementing the points covered therein with those required for local use.¹ Such a procedure would obviate the necessity of a second reporting by local officers to the Bureau of Education, and hasten the time when all statistics relating to the units of the state would be gathered through the various State Departments and forwarded to the Bureau of Education.

With regard to the statistical content of state reports the committee commends to state officers that each state report shall contain the significant statistics of the state for which it is made and that these statistics include those relating to pupil as well as to financial accounting. In amplification of this recommendation the committee mentions the following as a suggestive but by no means complete outline:

1. Detailed statistics of all public schools under local management, (a) elementary; (b) secondary (Junior high school and Senior high school); (c) normal (teacher training); (d) collegiate; (e) vocational; (f) practical arts; (g) for special pupils; (h) exten-

sional; together with comparative summaries of the foregoing.

2. Public schools under direct state management—(a) elementary; (b) secondary (Junior high school and Senior high school); (c) normal (teacher training); (d) collegiate; (e) technical or vocational; (f) professional; (g) schools for educationally exceptional children; (h) extensional; (i) special; together with comparative summaries of the foregoing.

3. Schools under private management—(a) elementary; (b) secondary; (c) collegiate; (d) vocational; (e) professional; (f) schools for educationally exceptional children; (g) special.

4. Statistics relating to the personnel and expense of maintaining the administrative staff of the State Department of Education and relating to such activities of the department as are not included in the foregoing paragraphs.

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

¹ Report of the Committee on Uniform Records and Reports, United States Bureau of Education, Bulletin 1912, No. 3, page 8.

² Ibid., page 10.

³ Some sixteen State Departments publish such bulletins, among which are: *Connecticut Schools*, Connecticut State Board of Education, Hartford, Conn.; *Hawaii Educational Review*, Department of Public Instruction of Hawaii, Honolulu, Hawaii; *Educational Press Bulletin*, Department of Public Instruction, Springfield, Illinois; *Maryland School Bulletin*, State Department of Education, Baltimore, Maryland; *Education Bulletin*, State of New Jersey Department of Public Instruction, Trenton, New Jersey; and *The University of the State of New York Bulletin to the Schools*, State Department of Education, Albany, New York.

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

1. That the state report consist of two parts.
2. That the first or narrative part of the report relate to educational conditions throughout the state, with recommendations for a constructive program of advance.
3. That there be a clear statement of the terms used and meticulous care in the collection and in the accuracy of the data used.
4. That state educational statistics conform as completely as possible to those collected by the Federal Bureau of Education.
5. That the statistical data of the periodic re-

port cover all essential activities of the local and state educational systems.

6. That statistical tables, charts and graphs be accompanied by adequate explanations and interpretation.

7. That special bulletins covering studies and research be issued at opportune times.

8. That there be regular and more frequent bulletins than the legal report issued to the public and to the professional staffs of the schools.

9. That a clear distinction be made in departmental recommendations between those matters to be effected by legislation and board action and those which depend upon a larger degree of professional insight and skill.

State Reports to the Federal Government

FRANK W. WRIGHT

Deputy State Commissioner of Education, State House, Boston, Mass.

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

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

General Statistics

- A. Number and distribution by position of administrative officers.
- B. Number and distribution by position of supervisory officers.
- C. Number and distribution by position, and sex, of full-time public day school teachers.
- D. Pupils enrolled, distributed by sex, and among the commonly recognized units of the school system.¹
- E. Aggregate attendance distributed among the commonly recognized units of the school system.

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

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

- F. Average daily attendance distributed among the commonly recognized units of the school system.
- G. Average number of days the school were actually in session—distributed among the commonly recognized units of the school system.
- H. Distribution of minors, 7 to 15 years of age inclusive:²
 1. In public day schools
 2. In continuation schools
 3. In vocational or trade schools
 4. In private schools
 5. Not enrolled in any school
- I. Number of illiterate minors 16 and 20 years of age inclusive.
- J. Evening school enrolment.
 1. Elementary—teachers and pupils.
 2. Secondary—teachers and pupils.
- K. Enrolment in public day schools, distributed as to grade and sex. This table should include special and post-graduate pupils. Provision should be made in the blank to enable systems with junior high schools to make a separate report for these schools.
- L. Information concerning private schools to include (a) teachers—distributed by sex and school units; (b) pupils—distributed by sex and school units; and (c) cost by school units.

Financial Statistics

- A. Expenditures for public schools—day and evening, distributed as provided for on page 291, in form L, items 9 to 17 inclusive, which are grouped under the heading "payments."
- B. Receipts, distributed as provided for on page 293, in form L, items 23 to 32 inclusive, which are grouped under the heading "receipts."
- C. Payment of Debts, as provided for on page 292, in form L, items 18 to 19.

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

A. Professional training of teachers, distributed as to school units and sex, and showing (a) college graduates; (b) normal school graduates; (c) secondary school graduates with professional training of one year; (d) secondary school graduates only; (e) not graduates of secondary school.

B. School buildings in use January 1.

1. One-room buildings
2. Two-room buildings
3. Three-room buildings
4. Four-room buildings
5. Buildings of five rooms or more
6. Total number of buildings

C. Estimated value of school property, distributed among the units of the system, to include:

1. Sites

2. Buildings

3. Equipment

4. Total estimated value

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

Report Forms of the United States Bureau of Education

FRANK M. PHILLIPS

Chief, Division of Statistics, United States Bureau of Education, Washington, D. C.

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

The forms of the U. S. Bureau of Education are in the process of revision. It will be noted that the forms used in collecting data from the state differ in some respects from those used in collecting from city school systems. It is anticipated by the Bureau that these two forms will later be brought into complete agreement. The forms presented in this section show the stage of development at the present time.

Form for Report of State Departments of Education

Form L, reproduced on page 290 and following, is used by the United States Bureau of Education in collecting data from state departments of education. This form has been revised to accord with the suggestions of the committee given in the section beginning on page 287.

Under item 9, Form L, payments for general control have been divided according to the various local units of control. The total should give the complete amount for this item whatever source the money may be derived. To promote accuracy the form provides for a recapitulation which will balance current income, item 32, with current expenses, item 22. The state blank has also been revised so

that it will make available on a national scale the facts relative to the newer types of school organization on the secondary level.

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

Explanation of Items of Statistics of State School Systems¹

I. General Definitions

A. Types of School Organizations.

1. *Kindergartens*—Under this item report statistics of all definitely organized kindergartens, even if they are housed in the same building with an elementary school. Count each individual child but once, whether he be enrolled in the morning session only or in the afternoon session, or in both sessions.

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

3. *Separately organized junior high schools*—Under this item report only the statistics of junior high schools in buildings by themselves or junior schools that have a separate teaching force, although housed with an elementary or senior high school. This will include statistics of grades 7-9, inclusive, when the schools are organized on the 6-3-3 plan; of grades 7-8, inclusive, when organized on the 6-2-4 plan; and for grades 7-10, inclusive, if organized on the 6-4-2 plan.

4. *Junior-senior high schools under one organization*—These are schools containing grades 7-12, inclusive, in school systems organized on the 6-3-3, 6-2-4, 6-4-2 or 6-6 plans when a common teaching force is used in both the junior and the senior school.

5. *Separately organized senior high schools*—These are senior high schools housed in separate buildings or having a separate teaching force. *There can be no senior high school unless there is a junior high school in the system.* There are

¹ This section is published by the U. S. Bureau of Education Statistical Circular No. 10, entitled, "Items of Statistics for Public School Systems with special reference to reports to the United States Bureau of Education."

FORM L

DEPARTMENT OF THE
INTERIOR
BUREAU OF EDUCATION
Washington, D. C.

STATE SCHOOL SYSTEMS

Statistics of
(State or Territory)

For the year ending

A.—GENERAL STATISTICS.

1 General control personnel, full-time administrative officers and employees	State	County	City	District	Township	Total
(a) Educational administration, superintendents and their offices.						
(b) Business administration, school boards and business offices.						
(c) Other administrative officers and employees.						
(d) Total.						

	Kinder- garten	Ele- men- tary schools	Sepa- rately organ- ized junior high schools	Junior- senior schools under one organ- ization	Sepa- rately organ- ized senior high schools	Reg- ular high schools of 4 years or less	Voca- tional schools (of second- ary grade)	Other schools (local schools for deaf, blind, feeble- minded, delin- quent, etc.)	Total
2. Instructional personnel:									
(a) Supervisors of instruction of special subjects and grades.									
(b) Principals.									
(c) Teachers:									
(1) Number of teaching positions (count each position but once):									
Men.									
Women.									
(2) Number of different individuals employed as teachers:									
Men.									
Women.									
3. Pupils enrolled (net registration, excluding duplicates):									
1. Boys.									
2. Girls.									
4. Aggregate attendance in days.									
5. Average daily attendance.									
6. Average number of days schools were actually in session (excluding holidays).									
7. Number of schools (count a high school, an elementary school, and a kindergarten housed in the same building as three schools).									
8. Value of all public property used for school purposes:									
(a) Sites and buildings.									
(b) Equipment (furniture, apparatus, libraries, etc.)									

FORM L—Continued

B.—PAYMENTS

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

9. General control, salaries and expenses of administrative officers and employees	State	County	City	District	Township	Total
(a) Educational administration, superintendents and their offices.....						
(b) Business administration, school boards and business offices.....						
(c) Other administrative officers and employees.....						
(d) Total.....						

	Kinder- garten	Ele- men- tary schools	Sepa- rately organ- ized junior high schools	Junior- senior schools under one organ- ization	Sepa- rately organ- ized senior high schools	Reg- ular high schools of 4 years or less	Voca- tional Schools (of second- ary grade)	Other schools (local schools for deaf, blind, feeble- minded, delin- quent, etc.)	Total
10. Instruction (day schools):									
(a) Salaries and expenses of supervisors of instruction (include institutes).....									
(b) Salaries and expenses of principals.....									
(c) Salaries of teachers:									
Men.....									
Women.....									
(d) Textbooks (not library books).....									
(e) Supplies; school library and other expenses of instruction.....									
11. Instruction in evening schools.....									
12. Instruction in summer schools.....									
13. Operation of school plant:									
(a) Wages of janitors, engineers, etc.....									
(b) Fuel, water, light, power, janitors' supplies, and other expenses.....									
14. Maintenance of school plant (repairs, replacement of equipment, and other upkeep charges).....									
15. Auxiliary agencies and coordinate activities:									
(a) Public libraries under board of education.....									
(b) Promotion of health.....									
(c) Transportation of pupils.....									
(d) Enforcement of compulsory attendance.....									
(e) Other auxiliary agencies.....									

FORM L—(Continued)

B.—PAYMENTS (Continued)

	Kinder- garten	Ele- men- tary school	Sepa- rately organ- ized junior high schools	Junior- senior schools under one organ- ization	Sepa- rately organ- ized senior high schools	Reg- ular high schools of 4 years or less	Voca- tional schools (of second- ary grade)	Other schools (local schools for deaf, blind, feeble- minded delin- quent etc.	Total
16. Fixed charges (pensions, rent, insurance, contributions, con- tingencies, etc.)									
Total (10-16, inclusive)									
Total current expenses (9-16, inclusive)	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
17. Capital outlays									
(a) New grounds and buildings, alteration of old buildings (not repairs)									
(b) New equipment (not replacements)									
Total outlays									
Total of payments for all purposes, excluding debt service	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	

18. Debt Service:

(a) Redemption of bonds and short-term loans by: ¹	
(1) Payments from current funds to retire bonds	\$
(2) Payments from sinking funds to retire bonds .....	.....
(3) Issue of new bonds to retire old bonds which have matured .....	.....
(b) Transfers to school sinking fund .....	.....
(c) Interest paid on indebtedness: .....	.....
(1) Payments from current funds .....	.....
(2) Payments from sinking funds .....	.....
(d) Refunds (tax, tuition from patrons only, etc.) .....	.....
19. Total payment of debt and interest, excluding items 18 (a) (2) (3) and (c) (2) .....	.....

20. Recapitulation of expenditures from current funds:

General control, item 9	\$
Instruction, items 10, 11, and 12 .....	.....
Operation, item 13 .....	.....
Maintenance, item 14 .....	.....
Auxiliary agencies, item 15 .....	.....
Fixed charges, item 16 .....	.....
Total current expenses, items 9-16, inclusive .....	.....
Capital outlays, item 17 .....	.....
Debt service, item 19 .....	.....
Total, items 9-17, inclusive, and 19 .....	.....
21. Balance carried to next year .....	.....
22. Whole amount available for use during year, same as item 32 .....	.....

FORM L—(Continued)

C.—RECEIPTS

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

Sources	State moneys	Local moneys not paid into the State treasury for general distribution		Totals
		County	Township, district, and municipal	
23. Income from permanent funds.....	\$.....	\$.....	\$.....	\$.....
24. Income from leases of school lands.....	.....	.....	.....	.....
25. Appropriations from general funds.....	.....	.....	.....	.....
26. From taxation (property, business, poll taxes, etc.) for all school purposes, including debt obligations.....	.....	.....	.....	.....
27. Federal reimbursement for vocational education in public high schools (paid through the State)....	XXXXX	XXXXX	XXXXX	.....
28. Subsidies from educational foundations.....	XXXXX	XXXXX	XXXXX	.....
29. All other revenue receipts (fines and penalties, gifts, bequests, contributions, rents, interest, tuition fees from patrons only, etc.).....	.....	.....	.....	.....
Total revenue receipts (23-29, inclusive).....	.....	.....	.....	.....
30. Nonrevenue receipts:				
(a) From loans and bond sales ¹.....	.....	.....	.....	.....
(b) From sales of property and proceeds of insurance adjustments.....	.....	.....	.....	.....
(c) Other nonrevenue receipts.....	.....	.....	.....	.....
Total nonrevenue receipts.....	.....	.....	.....	.....
31. Balance on hand from previous school year (do not include in preceding totals).....	.....	.....	.....	.....
32. Whole amount available for use during the year.....	.....	.....	.....	.....
33. Transfers from one district to another for tuition, transportation, and because of changes in district line, etc., \$..... (Do not include this item under "Receipts" or "Payments.")	.....	.....	.....	.....

D.—MISCELLANEOUS STATISTICS

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

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

FORM L—(Continued)

D.—MISCELLANEOUS STATISTICS—(Continued)

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

Include Pupils in Elementary Grades of Junior High Schools Under Elementary

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

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

44. PRIVATE AND PAROCHIAL SCHOOLS

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

SUPPLEMENTARY REPORT FOR RURAL SCHOOLS¹

Statistics of.....

(State or Territory)

For the year ending.....

E.—GENERAL STATISTICS (PUBLIC SCHOOLS)

Public day schools	State department	County superintendents' offices	Township superintendents' offices	Total
45. General control: administrative officers and employees devoting half or more of their time to rural school activities.....				

¹ Data for rural schools should be included in the general statistics of State School Systems upon the blank to which this is a supplement, and should be reported separately upon this blank. "Rural schools" in the meaning of this inquiry are schools in the open country or in villages of not more than 2,500 inhabitants. If it is not practicable to make the report of rural schools upon this basis, make it upon the basis upon which rural school statistics are compiled in your State. In many States schools under the direction of county superintendents or county school commissioners and reported by them would comply with the definition of "rural." All consolidated schools should be regarded as rural. Describe clearly the basis of the statistics reported.

FORM L—(Continued)

E.—GENERAL STATISTICS—(PUBLIC SCHOOLS)

	Rural Elementary Schools			Rural Secondary Schools					Total
	One-teacher schools	Consolidated schools ²	Two-or-more teacher rural schools	Junior high schools ³	Junior-senior high schools	Senior high schools	Regular 4-year high school	Regular h. s. less than 4 years	
46. Instructional personnel:									
A. Supervisory staff: ⁴									
(a) Supervision of general instruction (several subjects or grades) ⁵									
(b) Supervisors of special subjects, music, art, etc. ⁶									
(c) Supervisory principals.....									
B. Teachers:									
(a) Number of teaching positions (count each position but once): ⁷									
1. Filled by men.....									
2. Filled by women.....									
(b) Number of different individuals employed as teachers:									
1. Men.....									
2. Women.....									
47. Pupils enrolled (net registration, excluding duplicates):									
1. Boys.....									
2. Girls.....									
48. Aggregate attendance in days.....									
49. Average daily attendance.....									
50. Average number of days schools were actually in session (excluding holidays).....									
51. Number of schools (count a high school, an elementary school, and a kindergarten housed in the same building as three schools).....									
52. Value of all public property used for school purposes.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
(a) Sites and buildings.....									
(b) Equipment (furniture, apparatus, libraries, etc.).....									

² Consolidated schools are defined as rural schools which have been formed by the union or combination of two or more districts or schools formerly existing separately, either with or without transportation.

³ Report any form of junior high school in this column, except those listed as junior-senior high schools.

⁴ List here all supervisors devoting half or more of their time to rural school supervision (see explanations).

⁵ How many of these are supervisors devoting half or more of their time to rural schools in: State departments....; county superintendents' offices....; township superintendents' offices....; village schools....; consolidated schools....; local district schools....; total....?

⁶ How many of these are supervisors of special subjects devoting half or more of their time to rural schools through: State departments....; county superintendents' offices....; township superintendents' offices....; village schools....; consolidated schools....; local district schools....; total....?

⁷ Report as teachers all principals and supervisors who devote half or more of their time to teaching.

FORM L—(Continued)

F.—PAYMENTS ¹

(Expenditures in Rural Schools only included here)

Public day schools	State department	County superintendents' offices	Township superintendents' offices	Total																					
53. General control, salaries, and expenses of administrative officers and employees devoting half or more of their time to rural school activities.....	\$.....	\$.....	\$.....	\$.....																					
	<table border="1"> <thead> <tr> <th align="center" colspan="3">Rural Elementary Schools</th> <th align="center" colspan="5">Rural Secondary Schools</th> <th rowspan="2">Total</th> </tr> <tr> <th>Ore-teacher schools</th> <th>Consolidated schools</th> <th>Two-or-more teacher rural schools</th> <th>Junior high schools</th> <th>Junior-senior high schools</th> <th>Senior high schools</th> <th>Regular 4-year high school</th> <th>Regular h.s. less than 4 years</th> </tr> </thead> </table>								Rural Elementary Schools			Rural Secondary Schools					Total	Ore-teacher schools	Consolidated schools	Two-or-more teacher rural schools	Junior high schools	Junior-senior high schools	Senior high schools	Regular 4-year high school	Regular h.s. less than 4 years
Rural Elementary Schools			Rural Secondary Schools					Total																	
Ore-teacher schools	Consolidated schools	Two-or-more teacher rural schools	Junior high schools	Junior-senior high schools	Senior high schools	Regular 4-year high school	Regular h.s. less than 4 years																		
54. Instructional personnel (day schools):																									
(a) Salaries and expenses of supervisors of instruction (include institutes).....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....																	
(b) Salaries and expenses of supervisory principals.....																									
(c) Salaries of teachers:																									
Men.....																									
Women.....																									
(d) Textbooks (not library books).....																									
(e) Supplies, school libraries, and other expenses of instruction.....																									
55. Operation of school plant:																									
(a) Wages of janitors, engineers, etc.....																									
(b) Fuel, water, light, power, janitors' supplies, and other expenses.....																									
56. Maintenance of school plant (repairs, replacement of equipment, and other upkeep charges).....																									
57. Auxiliary agencies and coordinate activities:																									
(a) Public libraries (under board of education).....																									
(b) Promotion of health.....																									
(c) Transportation of pupils.....																									
(d) Enforcement of compulsory attendance.....																									
(e) Other auxiliary agencies.....																									
58. Fixed charges (pensions, rent, insurance, contributions, contingencies, etc.).....																									
Total (54-58, incl.).....																									
59. Capital outlays:																									
(a) New grounds and buildings, alteration of old buildings (not repairs).....																									
(b) New equipment (not replacements).....																									
Total outlays (a. and b.).....																									
Total of payments for all purposes, excluding debt service.....	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx																	

¹ Report all moneys paid out for various types of rural schools whether they come from funds reserved for school purposes, or from general State, county, or other sources.

FORM L (Continued)

60. Of the amount included in items 54 to 59 inclusive, how much was distributed by the State from State funds to stimulate or promote rural education: (1) As building aids. . . . ; (2) As transportation aids. ; (3) As library aids. ; (4) For promotion of consolidation. ; (5) As aids for other purposes (please list) ?
61. Total number of rural schoolhouses used. . . . ; number used exclusively for high-school purposes. . . . ; number of one-room schoolhouses used. . . . ; number of consolidated schools. . . . ; number of consolidated schools established this year. . . .
62. Total number of vehicles used for transporting pupils. . . . ; motorized. . . . ; horse drawn. . . . ; total number of pupils transported. . . . ; number transported to consolidated schools. . . .
63. School census ages, . . . years to . . . years, inclusive. Date of latest census ; number of children enumerated, boys. . . . , girls. . . .
64. Number of pupils enrolled in public rural day schools that were actually in session: Fewer than 81 days. . . . ; 81 to 100 days. . . . ; 101 to 120 days. . . . ; 121 to 140 days. . . . ; 141 to 160 days. . . . ; 161 to 180 days. . . . ; 181 to 200 days. . . . ; over 200 days. . . .
65. Enrollment of Pupils by Grades (Rural Day Schools). (Exclude Duplicates.) Include Pupils in Elementary Grades of Junior High Schools Under Elementary Grades.

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

(Name and title of reporting officer)

schools containing grades 10-12 in systems organized on the 6-3-3 plan, grades 9-12 in systems on the 6-2-4 plan and grades 11 and 12 in systems on the 6-4-2 plan.

6. *Regular high schools of 4 years or less*—Under this item report the statistics of all high schools not organized on the junior-senior plan. Report here the last four grades of all schools in systems organized on the 7-4, 8-4, or 9-4 plans. Junior college grades should be reported here if offered under the high school organization.

7. *Vocational (of secondary grade)*—Report here the data for schools definitely organized for giving vocational, trade, or continuation courses. Do not include departments of regular high schools offering such courses.

8. *Special schools*—Include here the statistics of the following special schools: (a) Schools for the anemic, (b) schools for the blind, (c) schools for cardiac cases, (d) schools for the crippled, (e) schools for the deaf, (f) schools for the correction of defective speech, (g) schools for the mentally defective, (h) schools for gifted children, (i) schools for incorrigible (truant) children, and (j) schools for tubercular children.

B. Types and Sources of Income.

1. *Revenue receipts*—Report as revenue receipts all receipts which do not result in increasing

school indebtedness or in the depletion of school property. All revenue receipts should be net.

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

3. *State moneys*—"State moneys" includes all school revenue paid into the State treasury and distributed therefrom on a different basis from that on which it was collected, i. e., the city usually receives an amount either greater or less than the amount paid by the city to the State. Include all money used for paying the salaries and expenses of the State department whether derived from school funds or general funds.

4. *County moneys*—Include all school revenue raised by the county, which is turned over to the schools for the support of the local schools. Include all money used for paying salaries and expenses of the county school administration whether derived from school funds or general county funds. In States having the county unit of taxation, all moneys received from county sources should be reported in the column for county moneys.

5. *Township, district, and municipal moneys*—

Include all moneys collected directly for school purposes or accruing to the school system from the city, township, district, or town ("town" is used here in the sense of a school district, not a village or small city) in which the school is located or of which the school forms a part.

C. Eight Fundamental Expenditure Accounts.

1. *General control or administration*—General control or administration is defined as that group of activities that deals with (1) the carrying out of policies that provide physical, financial, and educational conditions under which pupil, teacher, principal, and supervisor may work to best advantage; (2) the provision of channels through which the course of study, general data, and instructions may be quickly and effectively placed in operation; (3) the provision of channels through which information and conditions in the schools may be promptly transmitted to the central offices; (4) putting into operation standards of achievement; (5) the preparation of general data and reports; (6) research activities; (7) general publicity. These are usually the duties of the superintendent and his assistants.

2. *Instruction*—Instruction is defined as that group of activities concerned directly with teaching or aiding in the teaching of children, or improving the quality of teaching. These are the activities of the supervisor, principal, and teacher. Superintendents of small school systems who are called principals should be reported under *general control*.

3. *Operation of plant*—Operation of plant has to do with keeping the school plant open and ready for use, cleaning, heating, and lighting and providing water, power, and any other service.

4. *Maintenance of plant*—Maintenance of plant has to do with all repairs and replacements necessary to keep the school plant in its original condition. All improvements and additions belong under *capital outlays*.

5. *Auxiliary agencies and coordinate activities*—Auxiliary agencies are activities which although not a part of regular instruction are closely connected with the school such as public libraries under the school board transportation of pupils, school lunchrooms, etc. Coordinate activities are those activities which are carried on by the board of education in addition to instruction in the schools, such as medical inspection and health work, enforcement of the compulsory education law, and vocational guidance, placement, and follow-up work. In large school systems auxiliary agencies and coordinate activities should be carried as separate accounts.

6. *Fixed charges*—Fixed charges are charges which recur with some regularity, such as rent for buildings or apparatus, premiums on insurance, payments to retirement or pension funds, annual contributions and memberships, etc.

7. *Capital outlays*—Capital outlays are all expenditures which increase the value of the school

plant, such as additions of any kind to grounds, buildings, or equipment which are not replacements of broken or worn-out material. Alterations which increase the value of the property should be reported here.

8. *Debt service*—Debt service covers all payments which actually reduce the debt on the school property or pay the interest charges thereon or build up a fund from which interest and principal are paid.

D. Functions of Instructional Personnel.

1. *Administration within a building by principal*—Administration within a building shall be defined as that group of activities that deals with (1) the carrying out of policies which provide physical and educational conditions under which pupil and teacher may work to best advantage; (2) the preparation of reports, collection of data and compilation of statistical and attendance records; (3) research activities; (4) the preparation and circulation of publicity material; (5) the establishing and maintaining of school and home relationships; (6) the classification and promotion of pupils; (7) the maintenance of school discipline; (8) the storage and distribution of materials and supplies; (9) the inspection of the physical plant; (10) the rating of teachers.

2. *Supervision by principal or supervisor*—Supervision within a building shall be defined as that group of activities which have to do with the improvement of classroom instruction.

3. *Teaching by teacher, principal or supervisor*—Teaching is defined as time spent in the direct instruction of children whether in groups or as individuals, testing, the correction of papers in school, and time spent on preparation in school. All persons who teach more than half time should be classified as teachers.

II. Explanation of Items

A. General Statistics.

1. *Educational administration, superintendents and their offices*—Under this head should be included superintendents, assistant or deputy superintendents, superintendents of small school systems who are called principals and are the administrative heads of these systems, and office assistants, clerks, and stenographers connected with their offices.

2. *Business administration, school boards and business offices*—Under this head should be included all full-time secretaries, treasurers, or paid members of school boards, officials in charge of construction and maintenance of physical properties; such as superintendents of buildings, school architects, inspectors of buildings, superintendent of repairs and schoolhouse commission, superintendents of supplies, business managers, or other officers whose duties are concerned with the purchase and distribution of supplies, and office as-

sistants, clerks, and stenographers, connected with their offices.

3. *Other administrative officers and employees*—Under this head should be included persons who are in the central office exercising direct control of field workers doing health work in the schools, enforcing the compulsory attendance laws, taking the school census, conducting research or in charge of vocational guidance or placement or issuing working permits and all other administrative officers in the central office whose duties are largely administrative and who are not primarily supervisors of instruction. All office assistants, clerks, and stenographers connected with these offices should be included here.

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

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

6. *Teachers*—All persons who teach more than half time.

7. *Number of teaching positions*—This is the number of teaching positions making up the organization of the school or the number of persons that would be required to fill all teaching positions in the schools of a school system at one and the same time and is usually less than the number of different teachers employed during the year. In case a position has been held part of the year by a man and part of the year by a woman, count the one by whom the position was filled the greater part of the year. *Positions of supervisors and principals should be included under teaching positions when the occupants of such positions devote more than half their time to classroom instruction.* In such cases these officers should not be reported as supervisors and principals. This item is of im-

portance in determining the average salaries paid to teachers during the year. In case teachers divide their time between two types of schools, as junior high and senior high, prorate these teachers between the two types of schools according to the portion of their time devoted to each type.

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

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

10. *Average daily attendance*—The average number of pupils actually present each day the schools were in session should be computed as follows: For a single school add together the number of days each pupil was present during the year (in schools in which pupils are limited to *half-day sessions only*, count each half day as a full day. This does not refer to *part-time* or *continuation* schools.) and divide the sum, which is the aggregate attendance in days, by the number of days the school was actually open for instruction. To secure average daily attendance for a group or system of schools add together the average daily attendance of each school in the group or system, secured as above. The average daily attendance should be ascertained for each type of school as indicated in the blank.

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

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

12. *Number of schools*—A school, for report-

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

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

B. Payments.

1. General control, administration.

(a) Educational administration. Superintendents of schools and their offices—Include all payments for salaries of superintendents, assistant or deputy superintendents, whose duties are largely administrative and who are not primarily supervisors of instruction; for office assistants, clerks, and stenographers; for stationery, postage, supplies, traveling expenses, printing, and other miscellaneous expenses in connection with the office of superintendent. All expenditures connected with item 1 (a) should be reported here.

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

When personal bonds are required of school

officers and are paid for by the city school board, such expenditures should be entered here.

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

Include the salaries and expenses of the superintendent of supplies, business manager, or other officers whose duties are concerned with the purchase and distribution of supplies.

Include operation and maintenance of administration building or rents paid for general control offices. All expenditures connected with item 1 (b) should be reported here.

(c) Other administrative officers and employees. Include payments for salaries and expenses of persons who are in the central office exercising direct control of research or of field workers doing health work in the schools or enforcing the compulsory education law. Include salaries and expenses of officers in charge of procuring vocational information, of giving vocational guidance, and of issuing working permits, and of census enumerators, including clerical help, necessary blanks, and other supplies, car fare, etc. All expenditures connected with item 1 (c) should be reported here.

2. Instruction.

(a) Supervisors—Include salaries and expenses of all persons who have to do with the actual improvement of instruction through direct contact with principal or teachers, including activities as (1) preparation and development of courses of study and bulletins on method; (2) examination of textbooks; (3) demonstration teaching; (4) institutes and teachers' meetings for the improvement of instruction; (5) personal conferences for the interpretation of methods and curricula; (6) classroom visitation and inspection; (7) setting up standards of achievement.

This activity shall include supervisors in charge of special departments or subjects as defined above who devote one-half or more of their time to supervision.

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

Include traveling and other expenses allowed in attending conventions, institutes, etc., street car fares, report blanks, stationery, etc., used by supervisors, expenses in connection with holding teachers' institutes, teachers' traveling and other expenses allowed in attending conventions, institutes, etc. All expenditures connected with item 2 (a) should be reported here.

(b) *Principals*—Include salaries and expenses of the principal and assistant principal and other administrative officers within the building only in case they devote half or more than half of their time to administration and supervision. All expenditures connected with item 2 (b) should be reported here.

(c) *Teachers' salaries*—This is the amount paid teachers without deducting amounts that are paid into the pension fund for the teachers' part of the fund. Do not include amounts allowed teachers for institute expenses, as these should be included under supervision (item 2a). Include salaries of all persons who teach more than half time whatever their official title. All expenditures connected with item 2 (c) should be included here.

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

(e) *Educational supplies, school libraries and other expenses of instruction*—Supplies are those things which, when once used, are actually or constructively consumed, including writing paper, drawing paper, blank books, chalk, ink, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, typewriter supplies, magazines for classroom use, newspapers, test tubes, litmus paper, filter paper, polishing and abrading supplies, drugs, chemicals, cleansers, laboratory supplies, food supplies. Freight and cartage on supplies should be included. Care should be taken to exclude from educational supplies any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment should be included.

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

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

3. Operation of school plant.

(a) *Wages of janitors and other employees.* Include salaries or pay of janitors, janitors' helpers, engineers, firemen, switchboard operators, matrons, watchmen, etc.

(b) *Fuel, water, light, power, janitors' sup-*

plies, and other expenses. Include all expenditures for coal, wood, and other fuel, including freight, cartage, and other expenses incurred in securing same; charges for water used in buildings and on grounds; gas and electric current.

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

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

5. Auxiliary agencies and coordinate activities.

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

(b) *Promotion of health*—In this section report salaries and expenses of all field workers in medical inspection, dental inspection, and nurse service. If necessary prorate such expenditures among types of schools on the basis of enrolment. The salaries and expenses of the directors of these various activities who supervise the field workers should be reported under general control.

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

(d) *Enforcement of compulsory attendance*—In this section report salaries and expenses of all field workers in compulsory attendance. If necessary prorate such expenditures among types of schools on the basis of enrolment. The salaries and expenses of the directors of this

activity who supervise the field workers should be reported under general control.

(e) *Other auxiliary agencies*—Include under this head all payments made by the public school systems for the subsistence, care, and instruction of children in asylums and other special institutions and for the care and instruction of pupils in private schools; all payments made by the public school systems in connection with providing free lunches to the undernourished and also any deficits incurred in maintaining the usual school lunchrooms. Profits from such sources are to be reported under "all other revenue receipts." Include payments for recreation activities, including salaries and wages of supervisors, teachers and attendants having to do with playgrounds and recreation centers, school athletics, track and field meets, contests, field days, matched games, and all other exercises of a recreative nature not included as a part of the regular curriculum. Salaries and expenses of physical training teachers giving instruction required of pupils should be reported under "Instruction."

6. *Fixed charges.* Include appropriations from school or general funds paid into the pension fund or pensions paid to retired employees from current funds. Do not include deductions for the pension fund from the teachers' salaries. These should be included in the teachers' salaries (item 10 c). Include rent paid for school buildings and equipment, insurance premiums, contributions to educational or charitable associations, contingencies, and taxes.

7. *Capital outlays.*

(a) *New Grounds and buildings, alteration of old buildings*—Include under this head payments for land, together with all cost of acquiring title, original grading, and improvements to the grounds; payments for new buildings, including architects' fees, advertising for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, and ventilating equipment, etc., cost of tearing out walls, enlarging rooms, building of additions, putting in partitions, being careful not to include mere repairs.

(b) *New equipment*—Include purchase of all new equipment, except such as is provided to replace worn-out or destroyed similar equipment, such as tables, desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines, and other labor-saving devices; electric fans, physical, chemical, biological, and other scientific laboratory and demonstration apparatus; machinery, tools, and other equipment for vocational instruction, domestic science, manual training, etc.

8. *Debt service*—Enter under this head all payments for interest on short term loans, bonds or warrants; all payments for retiring loans, bonds, and back warrants (except where money is bor-

rowed and paid back during the same year). Include payments of refunds of taxes and tuitions from patrons. Payments from current funds, from sinking funds, and from the issue of new bonds to redeem old bonds should be kept separate.

C. *Receipts.*

1. *Income from permanent funds*—This item includes all income from permanent invested funds given in item for "Principal of Permanent School Funds" exclusive of invested moneys designed to meet future bond obligations. The interest accruing from invested sinking funds should be reported under "other revenue receipts." It is important that income from invested permanent county funds be reported under "county." Guaranteed "interest" on "permanent funds" which no longer exist should be reported as income from taxation, which is its true source.

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

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

4. *From taxation (property, business, poll taxes, etc.) for all school purposes, including debt obligations*—All moneys raised by State school and county school taxation which are transferred to the local school funds should be included here. Include all moneys raised by local (i.e., township, district, or city) taxation on personal property or real estate, on public and private utilities, from business taxes, and from poll taxes, for school maintenance purposes only. Include here all moneys raised for meeting debt obligations, such as the accumulation of a sinking fund, payment of interest on bonded indebtedness, and interest on short-term loans. *Specific school taxes* should be carefully distinguished from *appropriations* which may be allotted for school purposes, but which have not been specifically collected as school taxes.

5. *Federal reimbursement for vocational education in public high schools*—After this item report the amount of reimbursement received from the Federal Government for supervision and instruction under the Smith-Hughes Act. Federal aid for vocational teacher training or for civilian vocational rehabilitation should not be included.

6. *Subsidies from educational foundations*—After this item enter all money received from the General Education Board, Rosenwald Fund, Jeanes Fund, Slater Fund, or other Educational Foundations.

7. *All other revenue receipts*—Include all fines and penalties, all gifts (except from educational foundations), bequests, and contributions to the schools, all receipts from the rent of school buildings and lots reserved for school buildings (not school lands in the sense of a permanent investment), all interest on bank deposits and invested sinking funds, and all tuition fees paid by school patrons (not tuition money transferred from one district or city to another, which should be reported under the item for "transfers from one district to another").

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

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

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

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

11. *Transfer of funds from other school districts for tuition*—This item includes all school moneys transferred from one local school unit to another. It will generally include only tuition money (not tuition from patrons), but may include also money received from another school unit for various purposes. It is very important that transfer money be separated from other receipts.

D. Miscellaneous Statistics.

1. *School census ages*—In recording age for statistical purposes "eight years old" shall mean "having passed the eighth birthday but not yet having reached the ninth," and "eight and one-

half years old" shall mean "having passed eight and one-half but not yet having reached the ninth birthday."

2. *Permanent school funds*—Include the principal of all permanent common-school funds which are invested, the interest only being available for use for school purposes. (Do not include university and agricultural college funds.) In case the principal of a fund granted for common-school purposes has been expended or lost and the State or other civil division has obligated itself to pay interest thereon perpetually by public appropriations or otherwise, such principal should not be included as it does not exist as a permanent fund and the source of the guaranteed income is taxes, not interest.

3. *Unsold school lands*—Include all unsold lands granted for common-school purposes whether or not such unsold lands are, at the present time, productive of school revenue.

Blank For Report of City School Systems

Forms LI, LII, and LIII are for the use of school systems in large, middle-sized and small cities. Forms for cities over 30,000 in population have been revised in accordance with the suggestions of the Committee. The accounts for "auxiliary agencies," "coordinate activities," and "fixed charges" have been simplified to reduce the size of the blank.

Forms LII and LIII for cities between 10,000 and 30,000 population, and between 2,500 and 10,000 are contractions of the large city form, but follow the same general accounting principles. Accounts kept as outlined in the report on financial records¹ can be expanded or contracted for reporting on any of the city forms.

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

¹ See page 233 and following.

FORM LI

DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION
 WASHINGTON

PUBLIC SCHOOLS

IN CITIES, TOWNS, BOROUGH, AND VILLAGES

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

City State Superintendent

ADMINISTRATIVE OFFICERS (EXCLUDING CLERKS AND STENOGRAPHERS)

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

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

Day Schools	Supervisors ¹	Principals ²	Teaching positions filled by— ³		Pupils enrolled excluding duplicates ⁴		Aggregate attendance (days) ⁵	Average daily attendance ⁶	Length of school year (days) ⁷	Number of schools ⁸	School buildings used ⁹	Additional pupils enrolled in private and parochial schools	
			Men	Women	Boys	Girls						Boys	Girls
7. Kindergartens.													
8. Elementary schools: ¹⁰													
9. Special schools:													
(a) For the anemic.													
(b) For the blind.													
(c) For cardiac cases.													
(d) For the crippled.													
(e) For the deaf.													
(f) For the mentally defective.													
(g) For the incorrigible (truant).													
(h) For the tubercular.													
Total special schools													
10. Junior high schools: ¹¹													
11. High schools: ¹²													
12. Vocational and trade schools: ¹³													
(a) Full time.													
(b) Part-time.													
13. Continuation schools.													
14. Normal schools (under City board of education) ¹⁴													
15. Colleges (under city board of education) ¹⁵													
16. Americanization classes.													
Total day schools.													

FORM LI—(Continued)

SUPERVISORS, PRINCIPALS, TEACHERS, PUPILS, ETC.—Continued

Day Schools	Supervisors ¹	Principals ²	Teaching positions filled by— ³		Pupils enrolled excluding duplicates ⁴		Aggregate attendance (days) ⁵	Average daily attendance ⁶	Length of school year (days) ⁷	Number of schools ⁸	School buildings used ⁹	Additional pupils enrolled in private and parochial schools	
			Men	Women	Boys	Girls						Boys	Girls
Night Schools													
17. Elementary schools ¹⁶													
18. Junior High schools													
19. High schools ¹⁶													
20. Vocational schools													
Total night schools													
Summer Schools													
21. Elementary schools													
22. Junior high schools													
23. High schools ¹⁷													
Total summer schools													

Give names and location of the public junior high schools in the city-system and after each give the grades included:

.....

.....

FORM LI (Continued)

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

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

City....., State.....
(Signature and title of officer making the report)

A—RECEIPTS AND BALANCES

Sources ¹	Federal moneys ²	State moneys ³	Local moneys not paid into the State treasury for general distribution		Other sources	Total
			County ⁴	Township, district, and municipal ⁵		
1. Income from permanent funds ⁶	XXXXXXXXXX	\$.....	\$.....	\$.....	\$.....	
2. Income from leases of school lands ⁷	XXXXXXXXXX					
3. General, specific, and emergency appropriations ⁸	\$.....					
4. From taxation for maintenance purposes (property, business, poll taxes, etc.), excluding debt obligations ⁹	XXXXXXXXXX					
5. From taxation for debt service ¹⁰	XXXXXXXXXX					
6. From other school districts for tuition ¹¹	XXXXXXXXXX					
7. All other revenue receipts (a) fines and penalties; (b) gifts, bequests, contributions; (c) rents; (d) in- terest; (e) tuition (fees from patrons only), etc. ¹²	XXXXXXXXXX					
Total revenue receipts (1-7 inc.).....						
8. Nonrevenue receipts: ¹³						
(a) From loans and bond sales ¹⁴	XXXXXXXXXX					
(b) From sales of property and proceeds of insurance ad- justments ¹⁵	XXXXXXXXXX					
(c) Other nonrevenue receipts ¹⁶	XXXXXXXXXX					
Total nonrevenue receipts.....	XXXXXXXXXX					
9. Balance and inventory at beginning of year:						
(a) Cash balance on hand from previous school year ¹⁷						
(b) Stock on hand at beginning of year ¹⁸						
Whole amount available for use during year.....						

B—PAYMENTS

B—I. Administration (General Control)

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

FORM LI (Continued)

B-II.—Cost of Instruction

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

FORM LI (Continued)

Items	Salaries	Other objects	Total
B.—III. Coordinate activities ²³			
30. Compulsory attendance	\$.....	\$.....	\$.....
31. Medical inspection			
32. Dental inspection			
33. Nurse service			
Total coordinate activities			
B.—IV. Auxiliary agencies			
34. Libraries (public) ²⁴			
35. Transportation of pupils ²⁵			
36. Care of children in institutions (parental ungraded)			
37. Public lunches and lunch room deficits, excluding equipment ²⁶			
38. Adult lectures			
39. Community centers, including janitors' service, fuel, etc.			
40. Operation of playgrounds, including janitors' service, fuel, etc. ²⁷			
41. Recreation other than playground			
42. School gardens			
43. School savings banks			
44. Tuition payments to other school corporations			
45. Other auxiliary agencies			
Total auxiliary agencies			

B.—V. Operation of School Plant ²⁸

Schools	Personal service (wages of janitors engineers etc.) ²⁹	Engineers and janitors supplies ³⁰	Fuel, light and water ³¹	Other expenses of operation	Total
46. Kindergartens	\$.....	\$.....	\$.....	\$.....	\$.....
47. Elementary schools					
48. Special schools					
49. Junior high schools					
50. High schools					
51. Vocational and trade schools					
52. Continuation schools					
53. Normal schools (under city board of education)					
54. Colleges (under city board of education)					
55. Americanization classes					
Total operation of school plant					

B.—VI. Fixed Charges

Items	Total
56. Pensions	\$.....
57. Rent	
58. Insurance	
59. Taxes	
60. Compensation law	
61. Payments of orders of preceding year ³²	
62. Other expenses of fixed charges	
Total fixed charges	

FORM LI (Continued)

B.—VII. Maintenance of School Plant ³³

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

B.—VIII. Capital Outlay

Schools	Purchase of land ³⁴	New buildings				Old buildings			Total
		Buildings ³⁵	Architectural and engineering fees	Landscaping and playgrounds ³⁶	Equipment ³⁷	Alterations (not repairs) ³⁸	Landscaping and playgrounds	Equipment	
73. Kindergartens.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
74. Elementary schools.....									
75. Special schools.....									
76. Junior high schools.....									
77. High schools.....									
78. Vocational and trade schools.....									
79. Continuation schools.....									
80. Normal schools (under city board of education).....									
81. Colleges (under city board of education).....									
82. Americanization classes.....									
Total capital outlays.....									

B.—IX. Debt Service

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

FORM LI (Continued)

C.—Condensed Balance Sheet

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

D.—Value of School Property¹

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

E.—Bonds and Sinking Funds

E.—Bonds and Sinking Funds	F.—Taxation
1. School bonds outstanding..... \$.....	1. School tax rate for maintenance purposes: ¹
2. Other forms of school debts.....	(a) State.....
3. Total amount in school sinking funds at close of fiscal year.....	(b) County.....
	(c) Local.....
	2. School tax rate for other purposes including debt service ²
	3. Assessed valuation of property taxed to produce school revenue ³
	4. Estimated percentage assessed valuation is of the true property value ⁴

Explanation of Items of City School Blank for Large Cities

Part I

¹ *Supervisors.* For explanation see "supervisors," item II-A-4, page 299, of explanations of state school blank.

² *Principals.* For explanation see "principals," item II-A-5, page 299, of explanations of state school blank.

³ *Number of teaching positions.* For explanation see "number of teaching positions," item II-A-7, page 299, of explanations of state school blank.

⁴ *Pupils enrolled.* For explanation see "pupils enrolled," item II-A-8, page 299, of explanations of state school blank.

⁵ *Aggregate attendance.* For explanation see

"aggregate attendance," item II-A-9, page 299, of explanations of state school blank.

⁶ *Average daily attendance.* For explanation see "average daily attendance," item II-A-10, page 299, of explanations of state school blank.

⁷ *Length of school year.* For explanation see "number of days schools were actually in session," item II-A-11, page 299, of explanations of state school blank.

⁸ *Number of schools.* For explanation see "number of schools," item II-A-12, page 299, of explanations of state school blank.

⁹ *School buildings.* Do not include portable or temporary structures operated as a part of a permanent building. In case a building houses two or more schools, such as a kindergarten and an elementary school, report the building only once

and after the type of school having the largest number of pupils enrolled in it.

¹⁰ *Elementary schools.* For explanation see "elementary schools," item I-A-2, page 289, of explanations of state school blank.

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

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

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

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

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

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

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

Part II

A. Receipts.

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

² *Federal moneys*—Under this heading and in item 3 report the amount of money received from

the Federal Government for vocational education from the Smith-Hughes Fund.

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

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

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

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

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

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

⁹ *Taxation for maintenance*—Include all moneys raised by local (i. e., township, district, or city) taxation on personal property or real estate, on public and private utilities, from business taxes, and from poll taxes, for school maintenance purposes only. All moneys raised by State school and county school taxation which are transferred to the city school fund should be included here. The relationship of this item to Section F of this blank is highly important. Specific school taxes should be carefully distinguished from appropriations which may be allotted to the city for school pur-

poses but which have not been specifically collected as school taxes. Item 4 should include only the taxes raised for meeting the current expenses of the school system and the taxes collected for the construction of school buildings.

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

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

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

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

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

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

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

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

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

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

B. Payments

I. Administration (General Control).

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

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

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

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

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

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

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

II. Instruction.

⁸ *Supervisors*—Include salaries and expenses of those persons who give half or more than half their time to the supervision of instruction in their

special subjects and grades, such as supervisors of manual training, home economics, music, drawing, etc., and supervisors of kindergartens, elementary grades, etc. *Salaries of supervisors who give more than half their time to teaching should be reported under teachers' salaries.*

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

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

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

¹¹ *Educational supplies*—Supplies are those things which, when once used, are actually or constructively consumed, including writing paper, drawing paper, blank books, chalk, ink, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, typewriter supplies, magazines for classroom use (not those purchased for the school library), newspapers, test tubes, litmus paper, filter paper, polishing and abrading supplies, drugs, chemicals, cleansers, laboratory supplies, food supplies. Freight and cartage on supplies should be included. Care should be taken to exclude from educational supplies any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment should be included.

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

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

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

¹⁵ *Elementary schools*—For explanation see "elementary schools," item I-A-2, page 289, of explanations of state school blank.

¹⁶ *Junior high schools*—For explanation see "junior high schools," item 11 page 311, of explanations of city school blank.

¹⁷ *High schools*—For explanation see "high schools," item 12, page 311, of explanations of city school blank.

¹⁸ *Vocational and trade schools*—For explanation see "vocational and trade schools," item 13, page 311, of explanation of city school blank.

¹⁹ *Normal schools*—For explanation see "teacher training school," item 14, page 311, of explanations of city school blank.

²⁰ *Colleges*—For explanation see "colleges" item 15, page 311 of definitions of city school blank.

²¹ See item 16, page 311 of city school blank.

²² See item 17, page 311 of city school blank.

III. Coordinate Activities.

²³ *Coordinate activities*—In this section report salaries and expenses of all field workers in compulsory attendance, medical inspection, dental inspection, and nurse service. If necessary prorate such expenditures among types of schools on the basis of enrolment. The salaries and expenses of the directors of these various activities who supervise the field workers should be reported under general control.

IV. Auxiliary Agencies.

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

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

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

²⁷ *Operation of playgrounds*—Include payments for recreation activities, including salaries and wages of directors, supervisors, teachers, and attendants having to do with playgrounds and recreation centers, school athletics, track and field meets, contests, field days, matched games, and all other exercises of a recreative nature not included as a part of the regular curriculum. Salaries and expenses of physical training teachers giving instruction required of pupils should be reported under "Instruction."

V. Operation of Plant.

²⁸ *Operation of school plant*—Under this general heading should be included all expenditures for keeping the buildings open and ready for use. In cases where schools of different types occupy the

same building or buildings, the expenses for operating the plants should be apportioned among the different kinds of schools according to the number of square feet of floor space occupied by them.

²⁰ *Wages of janitors and other employees*—Include salaries or pay of janitors, janitors' helpers, engineers, firemen, switchboard operators, matrons, watchmen, etc.

²¹ *Engineers' and janitors' supplies*—Supplies include articles which are consumed in using or are not expected to last from year to year, such as brooms, mops, soap, dusters, floor oil, and other cleaning supplies; electric bulbs, paper cups, and toilet supplies; and other miscellaneous articles necessary for the operation of the school plant.

²² *Fuel, light and water*—Include all expenditures for coal, wood, and other fuel, including freight, cartage, and other expenses incurred in securing the same.

VI. Fixed Charges.

²³ *Payments of warrants and orders of preceding year*—This fiscal report is to be executed on the payment basis and not on the order basis. Under this heading, therefore, should be included all payment for warrants or orders issued in the preceding school year. Although the supplies or other articles ordered may not have been or may have been delivered, used, or consumed in the current school year, such payments should be entered under this heading.

VII. Maintenance of School Plant.

²⁴ *Maintenance of school plant*—Under this head should be included all expenditures made for the restoration of any piece of property (grounds, buildings, or equipment) to its original condition of completeness or efficiency. This includes the repair of buildings and upkeep of grounds and repairs and replacement of old or worn-out equipment. Include cost of labor and materials incident to the repair of buildings, including painting and glazing, and to repair of plumbing, lighting, heating, and ventilating equipment. Do not include expenditures for improvement of grounds in the nature of permanent equipment, alteration of old buildings, such as tearing out walls, enlarging rooms, building of additions, putting in partitions, nor for additions to equipment, all of which should be included under "Capital Outlay."

VIII. Capital Outlay.

²⁵ *Purchase of land*—Include all land purchased—school sites, additions to school sites, playgrounds, athletic fields, etc., together with all cost of acquiring title to such grounds.

²⁶ *Buildings*—This heading includes payments for new buildings, advertisements for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, ventilation, electrical wiring, etc., and all expenditures for legal services chargeable specifically to new building costs.

²⁷ *Landscaping and playgrounds*—Include under this heading the cost of landscaping incidental to the erection of a new building and the cost of playgrounds to be operated in connection with a new building. Do not include here the original cost of such sites or playgrounds.

²⁸ *New equipment*—Include purchase of all new equipment (except such as is provided to replace worn-out or destroyed similar equipment), such as tables, desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines, and other labor-saving devices; electric fans; physical, chemical, biological, and other scientific laboratory and demonstration apparatus; machinery, tools, and other equipment for vocational instruction, domestic science, manual training, etc.

²⁹ *Alteration of old buildings*—Include cost of tearing out walls, enlarging rooms, building of additions, putting in partitions, being careful not to include mere repairs.

D. Value of School Property.

³⁰ *Value of school property*—There are three plausible bases on which the value of school property may be estimated: (1) original cost of building, (2) replacement value, and (3) present value. To secure uniformity in reports it is suggested that the original cost of school property be reported. The replacement value, that is, what it would cost to replace the present building, does not represent the true and actual value of such property and does not represent the original cost to the taxpayer. Furthermore, such values are largely gross estimates. The present value of school property is likely to be a mere guess, since, if such property were sold for commercial use, it might bring considerably more or less than its present value for school purposes. The original cost is, therefore, the most accurate value, is the most easily secured, and represents what a given building costs the community. The original cost, however, does not take depreciation into account, but in many instances this factor is offset by appreciation, or increased value in school lots or even in school buildings. To secure accurately the values of depreciation and appreciation is practically impossible and is not contemplated in this section of the schedule.

F. Taxation.

³¹ *School tax rate for maintenance purposes*—This rate should be expressed as mills on the dollar or as cents on the hundred dollars (state which method of designation is used). The rate given here should include the tax rate levied for meeting the current expenses of the school year. There will usually be only a city tax which should be reported under "Local." If separate State or county taxes are levied on city property for school purposes, these should be included also, care being taken to indicate in the proper places the rates for "State" or "County" purposes. Do not include special tax rates for the construction of new buildings or for

meeting bonded other debt obligations. "Payments of interest on bonded indebtedness," if not included in the special tax rate levied to provide sinking funds, should be included here. The tax rate referred to in this note shall be computed by dividing the money raised by taxation during the year by the valuation of the city for the year.

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

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

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

Blank for Report of High Schools

Form LIV for public high schools is arranged so that different types of high schools have specified places in which to report their enrolments. Items 7 to 11 of Form LV are for separately organized junior high schools. Items 12 to 19 apply to the traditional high schools of four years or less and to the undivided five or six year junior-senior high schools under one organization. Items 20 to 25 apply to separately organized senior high schools when there is a junior high school in the system.

FORM LII¹

DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION
WASHINGTON

PUBLIC SCHOOLS

IN CITIES, TOWNS, BOROUGHES, AND VILLAGES

STATISTICS FOR THE SCHOOL YEAR ENDING.....

Read carefully the "Explanation of Items" on back of this blank

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

PART I—PERSONNEL REPORT

PUBLIC DAY SCHOOLS	Kindergarten	Elementary schools	Junior high schools	High schools	Colleges	Normal schools	Full-time vocational schools	Part-time and continuation schools	Total
1. Superintendents and associate and assistant superintendents whose duties are mainly connected with the general control of the system.....									
2. Supervisors whose duties are mainly connected with the supervision of instruction in special subjects and grades, including only those who devote half or more than half of their time to supervision.....									
3. Supervising principals, principals of groups and districts, and principals of buildings or similar units, including only those persons who devote half or more than half of their time to administration and supervision of instruction.....									
4. Number of teaching positions (number of teachers necessary to supply all the positions in the schools at one time. Do not include items 1, 2, and 3 above):									
(a) Filled by men.....									
(b) Filled by women.....									
5. Pupils enrolled (net registration, excluding duplicates):									
(a) Boys.....									
(b) Girls.....									
6. Aggregate attendance (total number of days attended by all pupils).....									
7. Average daily attendance.....									
8. Number of days the public schools were actually in session.....									
9. Number of schools.....									
10. Number of school buildings used, not including portable or temporary structures operated as a part of a permanent building.....									
PUBLIC NIGHT SCHOOLS									
11. Number of supervisors and principals.....									
12. Number of teachers employed:									
(a) Men.....									
(b) Women.....									
13. Number of pupils:									
(a) Male.....									
(b) Female.....									
14. Number of nights in session.....									
PRIVATE AND PAROCHIAL SCHOOLS									
15. Number of pupils enrolled who were not enrolled during the year in the public schools:									
(a) Boys.....									
(b) Girls.....									

-1-

¹ For explanation of items appearing on this form see "Explanation of Items of City School Blank for Large Cities," page 310 and following.

FORM LII (Continued)

SUMMER SCHOOLS	Kindergarten	Elementary schools	Junior high schools	High schools	Junior colleges	Normal schools	Vocational schools	Total
16. Number of supervisors and principals.....								
17. Number of teachers employed:								
(a) Men.....								
(b) Women.....								
18. Number of students:								
(a) Male.....								
(b) Female.....								
19. Number of days in session.....								

PLATOON OR WORK-STUDY-PLAY SCHOOLS (data included above)	Number of schools	Grades included	Number of teachers	Number of pupils enrolled
20. Elementary.....				
21. Junior high.....				
22. High.....				

23. Name and location of public junior high schools in the city system, and the grades included in each.....

24. Number of school physicians School nurses Truancy officers

25. School census ages, years to years, inclusive. Date of latest census

 Number of children, boys girls

PART II—FISCAL REPORT

A. RECEIPTS

- Revenue receipts:
 - Federal appropriation for vocational education (Smith-Hughes fund)..... \$
 - State apportionment and appropriations..... ..
 - County appropriations..... ..
 - Appropriations from other civil divisions, including city treasury..... ..
 - From taxation for maintenance purposes (property, business, poll taxes, etc.), excluding debt obligations..... ..
 - From taxation for debt service..... ..
 - From other school districts for tuition..... ..
 - All other revenue receipts (fines, penalties, gifts, bequests, rents, interest, tuition fees from patrons only, etc.)..... ..
- Nonrevenue receipts:
 - From loans and bond sales (exclude all money both borrowed and repaid during the same fiscal year, and all new bonds issued to redeem old bonds which have matured)..... ..
 - From sales of property and proceeds of insurance adjustments..... ..
 - Other nonrevenue receipts..... ..
- Balance on hand from previous school year..... ..

 Total amount available for use during the year..... ..

B. PAYMENTS

I. CURRENT EXPENSES

- General control (overhead expenses):
 - Board of education and business offices..... \$
 - Superintendent of schools and educational control..... ..
 - Other administrative officers and employees..... ..

FORM LII (Continued)

	Kindergarten	Elementary schools	Junior high schools	High schools	Junior colleges	Normal schools	Full-time vocational schools	Part-time and continuation schools	Total
2. Expenses of instruction (day schools):	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Salaries and expenses of supervisors									
(b) Other expenses of supervision									
(c) Salaries and expenses of principals									
(d) Salaries of teachers									
(e) Textbooks (free to pupils)									
(f) Supplies, school library books, and other expenses of instruction									
3. Instruction in night schools									
4. Instruction in summer schools									
5. Operation of school plant (wages of janitors, fuel, water, light, janitor's supplies, etc.)									
6. Maintenance of school plant (repairs, etc.)									
7. Auxiliary agencies:									
(a) Public libraries under board of education									
(b) Promotion of health									
(c) Transportation of pupils									
(d) Salaries and expenses of truancy officers									
(e) Tuition payments to other school corporations									
(f) Other auxiliary agencies									
8. Fixed charges (pensions, rent, insurance, etc.)									
Total current expenses (items 1 to 8, inclusive)									
II. CAPITAL OUTLAYS									
9. New grounds, buildings, alteration of old buildings (not repairs)									
10. New equipment (not replacements)									
Total capital outlays (items 9 and 10)									

III. DEBT SERVICE

11. Redemption of short term loans (exclude all money both borrowed and repaid during same fiscal year) \$
12. Redemption of bonds:
 - (a) Payments from current funds to retire bonds
 - (b) Payments from sinking funds to retire bonds
 - (c) Issue of new bonds to retire old bonds which have matured
13. Transfer to school sinking funds
14. Interest paid on indebtedness:
 - (a) From current funds
 - (b) From sinking funds
15. Refunds (tax, tuition from patrons only, etc.)

C. MISCELLANEOUS ITEMS

1. Value of school sites and buildings, \$ Value of equipment, \$
2. School bonds outstanding
3. Other forms of school debt
4. Total amount in school sinking funds
5. Assessed valuation of property taxed for school purposes; percentage this is of the true property value; tax rate (mills) for school maintenance purposes; tax rate (mills) for other school purposes, including school debts

FORM LIII

DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION
WASHINGTON

PUBLIC SCHOOLS

IN CITIES, TOWNS, BOROUGH, AND VILLAGES

To the Superintendent or Supervising Principal:

Inclosed are two copies of the schedule for the report of public schools in cities, towns, boroughs, and villages. Please fill one with the report of your schools for the school year ended June, 1926, and forward it to the "Commissioner of Education, Washington, D. C.," in the inclosed penalty envelope at your earliest opportunity. The other schedule may be retained by you for your files.

Sincerely yours,

JNO. J. TIGERT, Commissioner.

STATISTICS FOR THE SCHOOL YEAR ENDING 1926

City State Superintendent

PART I—PERSONNEL REPORT

Full-time day schools:

1. Number of superintendents of schools, including assistant superintendents.....
2. Number of supervisors of special subjects and grades who give half or more than half their time to supervision
3. Number of supervising principals, principals of groups and districts and principals of buildings, including only those who give half or more than half their time to administration and supervision of instruction.....
4. Number of teachers (do not include persons reported under items 1, 2, and 3 above): Men women
5. Number of pupils enrolled during year: Boys girls
6. Average daily attendance for the year
7. Number of days the schools were actually in session (do not include holidays when schools were closed).....
8. Number of schools (count a high school, an elementary school, and a kindergarten housed in the same building as three schools).....
9. Number of schoolhouses used.....

If you have any of the following types of schools in your system, kindly report each type separately:

10. Kindergartens:

Number of supervisors Number of teachers Number of pupils

Average daily attendance Number of kindergartens

11. Part-time and continuation schools:

Number of supervisors, principals, and teachers—Men women

Number of students—Male female Number of days in session

12. Night schools:

Number of supervisors, principals, and teachers—Men women

Number of students—Male female Number of nights in session

13. Summer schools:

Number of supervisors, principals, and teachers—Men women

Number of students—Male female Number of days in session

(OVER)

The number of kindergartens should be the same as the number of buildings in which kindergarten departments are maintained.

FORM LIII (Continued)

PART II—FISCAL REPORT

A. PAYMENTS

I. CURRENT EXPENSES

1. Overhead expenses or general control (include offices of superintendent of schools, board of education, etc.)..... \$.....
2. Combined salaries of supervisors, principals, and teachers in day schools.....
3. Cost of textbooks furnished *free* to pupils.....
4. Cost of supplies and other expenses of instruction.....
5. Cost of instruction in night schools.....
6. Cost of instruction in summer schools.....
7. Cost of instruction in part-time and continuation schools.....
8. Expended for operation of school plant (wages of janitors, fuel, light, etc.).....
9. Expended for maintenance of school plant (repairs, etc.).....
10. Expended for auxiliary agencies (tuition payments to other school corporations, cost of transportation of pupils, promotion of health, recreation, enforcement of compulsory attendance law, etc.).
11. Expended for fixed charges (rent, insurance, pensions, etc.).....
- Total current expenses (items 1 to 11, inclusive).....

II. CAPITAL OUTLAY

12. Expended for new sites, new buildings, alterations of old buildings (not repairs).....
13. Expended for new equipment.....
- Total capital outlay (items 12 and 13).....

III. DEBT SERVICE

14. Payment of interest on indebtedness:
 - (a) From current funds..... \$.....
 - (b) From sinking funds.....
15. Redemption of short-term loans (do not include money both borrowed and repaid during the same fiscal year).....
16. Redemption of bonds:
 - (a) Payments from current funds to retire bonds.....
 - (b) Payments from sinking funds to retire bonds.....
 - (c) Issue of new bonds to retire old bonds which have matured.....
17. Transfer to sinking funds.....
18. Refunds (tax, tuition from patrons only, etc.).....

B. MISCELLANEOUS ITEMS

1. Value of school sites and buildings, \$..... Value of equipment, \$.....
2. School bonds outstanding..... \$.....
3. Other forms of school debt.....
4. Total amount in school sinking funds.....
5. Assessed valuation of property taxed for school purposes, \$.....; percentage this is of the true property value; tax rate (mills) for school maintenance purposes,; tax rate (mills) for other school purposes, including school debts,

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1 For explanation of items appearing on this form see "Explanation of Items of City School Blank for Large Cities," page 310 and following.

FORM LIV

DEPARTMENT OF THE INTERIOR
BUREAU OF EDUCATION
WASHINGTON

PUBLIC HIGH SCHOOLS
REPORT FOR THE SCHOLASTIC YEAR ENDING JUNE, 1928

NOTE WELL.—The following items refer solely to public high schools, including regular four-year high schools, junior and senior high schools, and five and six-year undivided high schools, but not to elementary schools. Do not report sixth and seventh or the seventh and eighth grades unless they are definitely organized as a part of the undivided high school or as a part or whole of a distinct junior high school unit. Report statistics for junior high school under the designation "Junior High School," for senior high school under the designation "Senior High School," and all other schools under the designation "Regular Four-Year Type and Undivided Five or Six-Year Schools."

1. Name of high school
2. Post office..... R. D. No. State.....
3. Name of principal
4. Check (✓) the term that describes the unit of administrative control of the high school: City or village.....; county.....; township (or New England town).....; consolidated school district.....; union district.....; rural district.....; other (specify)
5. Is the whole or a part of an elementary school housed with this high school?
6. Length of high-school course (above elementary grades), in years Grades included in the junior high school (if junior organization exists); in the regular four-year, or undivided five or six-year type; in the senior high school

HIGH SCHOOL ENROLLMENT BY GRADES
(Use only that part pertaining to your school)

CLASSIFICATION	WHITE		COLORED	
	BOYS	GIRLS	BOYS	GIRLS
JUNIOR HIGH SCHOOL				
7. Grade six (if in high school organization).....				
8. Grade seven (if in high school organization).....				
9. Grade eight (if in high school organization).....				
10. Grade nine.....				
11. Grade ten.....				
REGULAR FOUR-YEAR TYPE AND UNDIVIDED FIVE OR SIX-YEAR SCHOOLS				
12. Grade six (if in high school organization).....				
13. Grade seven (if in high school organization).....				
14. Grade eight (if in high school organization).....				
15. Grade nine.....				
16. Grade ten.....				
17. Grade eleven.....				
18. Grade twelve.....				
19. Grade thirteen (if in high school organization).....				
SENIOR HIGH SCHOOL				
20. Grade nine (if in senior high school organization).....				
21. Grade ten.....				
22. Grade eleven.....				
23. Grade twelve.....				
24. Grade thirteen (if in high school organization).....				
25.				
26. TOTAL.....				

FORM LIV (Continued)

ITEMS (Questions 27 to 32 do not apply to junior high schools)	BOYS	GIRLS
27. Number graduated from the high school in 1928		
28. Number graduated from the high school in 1927		
29. How many graduates from the class of 1927 went to college?		
30. How many of these graduates (1927), not included in answer to question 29, went to other institutions, such as business, normal, or professional schools?		
31. Number of pupils in your high school enrolled in a normal or teacher-training curriculum during 1927-28 (included in items 7 to 26)		
32. Number graduated in 1928 from normal or teacher-training curriculum (included in 27)		

33. State the total number of persons employed in your school in instruction, supervision, and administration? Men.....
Women.....
34. How many of those included in item 33 are teachers engaged half or more than half time in the instruction of pupils in the high school (excluding teachers in elementary grades below the high school or the junior high school)?
Men..... Women.....
35. How many of those included in item 33 are engaged half or more than half time in the supervision of high school instruction? Men..... Women.....
36. How many of those included in item 33 are engaged half or more than half time in administrative work? Men.....
Women.....
37. Length of school year in days, excluding holidays

EQUIPMENT AND EXPENDITURES

(Only high schools housed separately from elementary schools should report the items below)

38. Number of bound volumes (not free textbooks) in the high school library (not public or city library)
39. Original cost of buildings and grounds occupied by this high school, \$.....
40. Present value of scientific apparatus, furniture, and other equipment used by this high school, \$.....
41. Total amount expended during the year for sites, buildings, and other lasting improvements, \$.....
42. Give name and location of any new junior or other high schools in your district, organized since 1925

43. Remarks

(Signature and title of officer making this report)

(Post office and street address)

Agencies Distributing School Record Forms

Every reasonable effort was put forth to make the following a complete list of agencies which publish and sell school record and report forms. A tentative list was sent to the agencies concerned, with a request that they furnish information regarding materials published, and that they add additional companies to the preliminary list. The agencies furnishing definite information are named below. It is possible, however, that the names of some companies dealing in school record forms are omitted, particularly firms doing a local rather than a national business. The omission of such firms should not be interpreted as meaning that their forms may not be satisfactory.

1. Automatic File and Index Company, Green Bay, Wis.
Publishes card record forms. Maintains a service department to work with schools in developing special forms.
2. Edward E. Babb and Company, 212 Summer Street, Boston, Mass.
Publishes the "Simplified School Record System," including record and report forms for elementary and high schools. Also issues teachers' class record books and registers, textbook records, and requisition forms.
3. Bureau of Publications, Teachers College, Columbia University, New York, N. Y.
Publishes four kindergarten record forms.
4. Farquhar and Albright Company, 623-633 South Wabash Avenue, Chicago, Ill.
Publishes the "Union Series" of school records, including attendance registers; class record books; report cards; forms and records for school clerks and treasurers; and report blanks and schedules for teachers.
5. A. Flanagan Company, 920 North Franklin Street, Chicago, Ill.
Publishes registers for public and private schools, with special forms for Illinois; teachers' class record books, and forms for teachers' schedules and statements; order books and school district record forms for Illinois and for Wisconsin; and the "National School Record System" of pupil accounting.
6. J. L. Hammett Company, Kendall Square, Cambridge, Mass.
Publishes a monthly report card, an age-grade chart, and two individual record cards for standard tests.
7. The Harter School Supply Company, 2046 East 71st Street, Cleveland, Ohio.
Publishes several styles of report cards, high school record forms, a census record card, and several class record cards, excuse blanks, and other small forms; and a chart in folder form for checking work of individual pupils.
8. The Masterleaf Record Book Company, 2419 North Fifth Street, Harrisburg, Pa.
Publishes a class record book for use of teachers.
9. Omaha School Supply Company, 1113-1117 Nicholas Street, Omaha, Nebraska.
Publishes forms and records for public schools, including a looseleaf permanent high school and grade school record system.
10. Remington-Rand Business Service, Inc., 374 Broadway, N. Y.
Publishes the "Elementary School Record System," also a complete line of high school card records, including forms for pupil accounting, athletic records, textbooks, stock and tuition records.
11. Roberts and Meck, 109-111 Market Street, 18th and Bellevue Streets, Harrisburg, Pa.
Publishes attendance forms; report forms for teachers; general record cards for pupils; grade record cards and sheets; high school record cards and sheets; junior high school and vocational school record cards; tuition, textbooks, and supply record cards; report cards for grade, vocational, junior high, and high schools; medical inspection and dental hygiene blanks; class registers; blanks for use of school boards; voucher books; order blanks; and retirement fund records.
12. Shaw-Walker Company, Muskegon, Mich.
Publishes the "National School Record System," with attendance, record, and report cards for elementary and high schools; a census record card; and a physical record card.
13. C. F. Weber and Company, 601-609 Mission Street, San Francisco, Calif.
Publishes report cards.
14. Webster Publishing Company, 102 North Third Street, St. Louis, Mo.
Publishes class books and plan books for teachers; Earle's system of accounting forms for cities of less than 10,000 population; blanks for teachers' reports; blanks for enrollment, information, attendance, transfer, and promotion records; forms for the school administrator; forms for the employment of teachers; admission, excuse, permission, and notification blanks.

15. W. M. Welch Scientific Company, 1516 Orleans Street, Chicago, Ill.

Publishes the "National Card Index System" of record forms for grades and high schools; ledger records; several styles of class records; teachers' registers; attendance and classification records; and report cards for grades and high schools.

16. C. F. Williams and Son, Inc., 36 Beaver Street, Albany, N. Y.

Publishes the following: complete series of cards and forms for pupil accounting; cards and forms for teacher accounting; uniform system of recording and distributing school expenditures, together with other systems and books for school financial accounting; forms and a code book for use by architects and school boards to aid in planning new building con-

struction; board of education minute book; elementary and high school inventory books.

17. World Book Company, Yonkers-on-Hudson, N. Y.

Publishes the following: *McAllister Loose-Leaf Record System*, for elementary, junior, and senior high school use. *McAllister and Otis Child Accounting System*, a revision of the preceding recording system. Provides series of forms for a continuing survey of essentials of child accounting. Provides for individual differences and a scheme of checks and balances. (See reference 180 in bibliography.)

18. Yawman and Erbe, 1099 Jay Street, Rochester, N. Y.

Publishes the "National School Record System" for pupil accounting in elementary schools, high schools and colleges.

Selected and Annotated Bibliography on School Records and Reports

These bibliographies are based on an earlier one prepared by N. L. Engelhardt, H. S. Ganders, and B. Jeannette Riefling. References dated earlier than 1912 have been eliminated and those appearing during the past three years have been added. This partial revision and a rearrangement of items have been carried out by K. O. Broady of Teachers College, Columbia University.

General References

1. ALMACK, JOHN C. and BURSCH, JAMES F. *The Administration of Consolidated and Village Schools*, pp. 67-71. Boston: Houghton Mifflin Co., 1925.
Records needed by consolidated or village school principals are listed and uses discussed.
2. ANDERSON, W. N. *A Manual for School Officers*. Chapter XXV. New York: The Century Co., 1925.
A general characterization of records and reports needed in a school system.
3. AZARIAS, BROTHOR, "The Accurate Keeping of School Records." *Catholic Education Association Proceedings*, 261-73, 274-77. 1916.
4. BENNETT, H. E. *School Efficiency*. New York: Ginn and Co., 1917.
Chapters 15 and 16 tell what school reports should do and advantages of daily schedule.
5. *Classroom Teacher: The Classroom Teachers, Inc.*, 1927. Vol. I, pp. 173-200. "Routine and Record Factors in Classroom Management," by E. S. Evenden.
Reveals necessity for extensive record system in the modern school. Lists and discusses records and reports needed.
6. DEFFENBAUGH, W. S. *School Administration in Smaller Cities*, United States Bureau of Education Bulletin No. 2: 1922. 75 p.
Five hundred twenty superintendents in cities of 5,000 to 30,000 population furnished information concerning selection, size, term, organization, etc., of the school board; tenure power, duties of superintendent; accounting records and reports.
7. DEFFENBAUGH, W. S. and MUERMAN, J. C. *Administration and Supervision of Village Schools*, United States Bureau of Education Bulletin, 1919, No. 86.
Explains need of village school records and gives sample forms.
8. DUTTON, S. T. and SNEDDEN, DAVID. *Administration of Education in the United States*. New York, Macmillan Co. 1915.
Chapter 30 deals with records and reports. Points out defects in existing systems; gives improvements incorporated in the most modern reports of city schools.
9. EDMONDSON, A. J. B. Retiring Superintendent's Report. *American School Board Journal* 63, No. 2: 45, 126, August 1921.
Suggests that superintendents of small towns leave report of work done to aid successor.
10. ENGELHARDT, FRED. *Report of the Survey of the Public School System of Superior, Wisconsin*. Chapter II. 1925.
Classifies records and reports in general under six divisions. Eleven functions of records and reports are given.
11. ENGELHARDT, N. L. "A Score Card of the Records and Reports of a City School System." *American School Board Journal* 68, No. 4: 70, 72, 74. April 1924.
Explains development and use of score card for records and reports.
12. ENGELHARDT, N. L. and OTHERS. "Bibliography of School Records and Reports." *Teachers College Record*. 26: 765-81. May, 1925.
Includes part of an extensive bibliography covering school records and reports.
13. FINNEY, ROSS L. "Records, Accounts, Reports, Etc., for the Village School." *American School Board Journal* 57, No. 6: 25. December, 1918.
Blanks and forms for various types of accounting in village school.
14. GANDERS, HARRY S. *A System of School Records and Reports for Smaller Cities*. Colorado State Teachers College, Greeley, Colo., 1926.
The items that should be included in the various elements of school records and reports for smaller cities have been scientifically determined. No forms reproduced, specifications given useful in criticizing and revising existing systems of records and reports.
15. HOLY, T. C. "Directory of Building Material, Supply, and School Equipment Companies,"

Educational Research Bulletin, Vol. VI, October 26, 1927. p. 331.

Lists publishers of record forms, books, and supplies.

16. HUNTER, E. F. "Report of Committee on the Reduction of Clerical Work." *Proceedings of the National Education Association*, 1926. p. 412.
Points out that the solution will come through employing assistants to work on the voluminous reports that many systems require.
17. JOHNSON, F. W. *The Administration and Supervision of a High School*, Chapter XIV. New York, Ginn and Co. 1924.
Uses of records and reports; principles giving number, size, form, material to be included, etc. Lists classified types of forms.
18. JUSTICE, W. A. "Research in the Virginia, Minnesota Schools." *American School Board Journal* 66, No. 5: 59-60. May 1923.
Description of department for collection of data concerning pupils and teachers. Illustrations of system of cards used.
19. NATIONAL EDUCATION ASSOCIATION. *Report of Committee on Uniform Records and Reports*. (For National Education Association, United States Bureau of Education and National Association of School Accounting Officers) United States Bureau of Education Bulletin No. 3, 1912. 46 p.
Sample set and discussion of reports prepared by authoritative committee and adopted by department of superintendence. Gives definition of terms.

Deals with:
 1. Records and reports for state school systems
 2. Records and reports for city school systems
 3. Pupil records with special reference to pupil card
 4. Report of fiscal statistics.
20. OLSEN, HANS C. *A study of Reports Pertaining to Rural Schools of Buffalo County, Nebraska, Showing Educational Inequality*. Nebraska State Teachers College, Kearney, Nebraska. October, 1921.
A study showing shortcomings of records and reports of a typical rural central Nebraska county.
21. RANGER, WALTER E. *Survey of School Finance and Records in Rhode Island*, Providence, R. I. 1927. 28 pp.
Recommends adoption of uniform system of accounting; suggests uniformity in certain record cards.
22. SCHULZE, J. W. *Office Administration*. New York: McGraw-Hill Book Co. 1919. 295 p.
23. SEARS, JESSE B. *The School Survey*. Boston: Houghton Mifflin Co., 1925.
Chapter VII discusses need for reports and types that should be used. Other sections illustrate practical value of particular reports.
24. SHOWALTER, N. D. *Handbook for Rural School Officers*. Boston, Houghton Mifflin, 1920.
Various chapters emphasize need for proper records in rural schools and indicate some to be used. Appendix gives types of score cards for rating rural schools and measuring school success.
25. SKAALAND, S. G. "Office System in a Small High School." *American School Board Journal* 69, No. 2: 53-54. August, 1924.
Gives description of cards and records used in a well-organized system.
26. Springfield, Mass. *Report of the Survey of Certain Aspects of the Public School System of Springfield, Mass.* p. 51, 83, 103, 123. Division of Field Studies. Institute of Educational Research, Teachers College, Columbia University, New York. 1923-1924.
Rating of the Springfield school system on the Strayer-Engelhardt Score Card and chart of the present and proposed systems of records and reports.
27. STRAYER, GEORGE D., and ENGELHARDT, N. L. *School Records*. School Record Series. Albany, N. Y., C. F. Williams & Son. 1920.
Samples of records needed in a school system. Brief explanation of each.
28. STRAYER, GEORGE D., and ENGELHARDT, N. L. *School Records and Reports New York*. Bureau of Publications. Teachers College, Columbia University. 1923.
Standards for records and reports for cities of 100,000 population and less. Records and reports actually in use in many systems were analyzed. A score card is produced, useful to administrators who wish to find weaknesses of their systems.
29. STRAYER, GEORGE D., and ENGELHARDT, N. L. *The Classroom Teacher*. Chapter XII, p. 273-309. New York, American Book Co. 1920.
Argument for adequate records and reports. Discusses records essential to adequate enforcement of laws and essential for a school system.

30. STRAYER, GEORGE D., ENGELHARDT, N. L. AND OTHERS. *Problems in Educational Administration*. New York: Bureau of Publications, Teachers College, Columbia University, 1925. pp. 613-41.

Four problems dealing with (a) superintendents' annual reports; (b) high school records; (c) reporting to a board of education; and (d) marking systems. Extensive bibliography with each problem.

31. STRAYER, GEORGE D., ENGELHARDT, N. L. AND OTHERS. *Report of the Survey of the Schools of Beaumont, Texas*. Chapters II and VI. New York: Bureau of Publications, Teachers College, Columbia University, 1927.

Discusses use of school building records and child accounting forms.

32. STRAYER, GEORGE D., ENGELHARDT, N. L. AND OTHERS. *Report of the Survey of the Schools of Duval County, Florida, Including the City of Jacksonville*. Chapters I, II, IV and VII. New York: Bureau of Publications, Teachers College, Columbia University, 1927.

Especially attention to records and reports in financial and child accounting; maps to show school and population trends.

33. STRAYER, GEORGE D., ENGELHARDT, N. L. AND OTHERS. *Report of the Survey of the Schools of Port Arthur, Texas*. New York: Bureau of Publications, Teachers College, Columbia University, 1926. Chapters I, III and VI.

School census and other pupil accounting; use of city maps in recording school and city population and trends of growth.

34. "Two Interesting Record Blanks." *American School Board Journal* 51, No. 5, 35. November, 1915.

Financial Statement Blank used in Houston, Texas; Teachers Monthly Attendance Report in West Allis, Wis.

35. UPDEGRAFF, HARLAN. "Scientific Management in Educational Administration." *American School Board Journal* 55, No. 5: 19-21. November, 1917.

Lays down principles for records and reports; says efficiency records as yet are unformed.

36. UPDEGRAFF, HARLAN. "Uniform Records and Reports." *School and Society* 3: 473-80, April 1916.

Reproduction of forms.

37. WEGNER, H. C. "School Forms and Records." *Journal of Educational Method*, 6: 150-61, December, 1926.

A series of records and reports in keeping with the amount of clerical help available

in a small school system. Classified into ten subdivisions, twelve pages of illustrations.

38. WIENER, WILLIAM. "Record Control." *American School Board Journal* 58, No. 1: 43-45, January, 1919.

Record system of Central High, Newark, N. J.

39. WILKINSON, WILLIAM ALBERT. *Rural School Management*. New York, Silver Burdett & Co. 1917.

Chapter XIV deals with records and reports. Forms given.

40. WILLIAMS, ALAN J. "What Records Are Essential in a School System of Twenty-Five to Fifty Teachers?" *American School Board Journal* 61, No. 6: 54, December, 1920.

A study of records in use in 80 cities, proposing records necessary for a city of this size.

41. WYNNE, JOHN P. *Syllabus in Principles of Educational Organization* 40-41. Mississippi Agricultural and Mechanical College, 1923.

Topics and questions, with references for study and discussion of school records and reports.

Finance Records

42. ALEXANDER, CARTER. *Bibliography on Public School Finance*. Educational Finance Inquiry Commission. New York: Macmillan Co. 1924. 257 p.

Annotated bibliography on school finance.

43. ALMACK, JOHN C. AND BURSCH, JAMES F. *The Administration of Consolidated and Village Schools*, Chapter X. Boston: Houghton Mifflin Co. 1925.

Records and reports that should be used in connection with pupil transportation.

44. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 53, No. 4: 69-70, October, 1916.

Complains of "trial and error" method used by superintendents. Based on study of questionnaires sent to 500 superintendents and principals.

Article I deals with the budget, financial accounting and reporting.

45. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 53, No. 5: 23-5, November, 1916.

Article II deals with the standardized budget.

46. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 53, No. 6: 20-21, 71. December, 1916.
Article II continued.
47. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 54, No. 1: 23-26. Jan., 1917.
Article II concluded.
48. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 54, No. 2: 29-31. February, 1917.
Article III deals with financial reporting. Gives rules for graphs.
49. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 54, No. 3: 25, 41-2. March, 1917.
Article III continued (gives the Minnesota accounting and reporting system.)
50. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 54, No. 5: 19-21, 81. May, 1917.
Article III continued. Standardized form for reporting school fiscal statistics.
51. BAKER, GEORGE M. "Financial Practices in Cities and Towns Below 25,000." *American School Board Journal* 54, No. 6: 27-8, 43. June, 1917.
Article III concluded.
52. BALLOU, F. W. "Efficient Finance in a City School System." *American School Board Journal* 56, No. 6: 21-23. June, 1918.
Tells how to make a budget successfully.
53. BALLOU, F. W. "Efficient School Finance for the City School System with Discussion." *Proceedings of the National Education Association* 1918: 613-18.
54. BARR, A. S. "Textbook Accounting." *Elementary School Journal*. 23: 127-35. October, 1922.
Presents accounting scheme to control purchase and distribution of textbooks.
55. BROWN, E. M. "Purchase of School Supplies and Award of Contracts." *American School Board Journal* 57, No. 1: 26-7, 85. July, 1918.
Method of purchasing supplies, records for estimating and bidding, used in St. Louis, Mo.
56. "Budget Making and Cost Accounting." *Educational Review* 66: 34. June 1923.
Editorial on cost accounting.
57. BUCK, ARTHUR E. *Budget Making*. New York, D. Appleton and Co. 1921. 234 p.
Handbook on the forms and procedure of making budgets, state or city.
58. BURRIS, C. "Accounting for Student Funds." *American School Board Journal*. 72: 130, 133. February 1926.
Proposes an accounting system for high school student organizations. Suggests forms.
59. CAMERON, J. F. "Beloit System of School Accounting." *American School Board Journal*. 71: 44-5. October, 1925.
The record forms used in Beloit, Wisconsin, shown and system briefly described.
60. CASE, HIRAM C. *Handbook of Instructions for Recording Disbursements for School Purposes*. The University of the State of New York, Albany, N. Y. 1917. 25 p.
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System of recording and reporting expenditures used in New York State.
62. CLOSE, EGBERT. "A New System of School Accounting for New Jersey." *American School Board Journal* 68, No. 3: 58, 123, 124, 127. March, 1924.
Gives statement of new system of accounting adopted to replace one described by the author in this journal in 1913.
63. COOK, HENRY R. M. "Standardization of School Accounts and Statistics." *American School Board Journal* 61, No. 1: 43, July, 1920.
Address arguing for uniform accounts and statistics, especially uniform divisions and terminology in finance.
64. DOUGHTON, ISAAC. "Cost Accounting and Budgeting in a Small City." *American School Board Journal* 62, No. 1: 41-44. January, 1921.
A description of accounting, procedure in payment of bills, budgeting and reporting in Phoenixville, Pennsylvania.
65. ENGELHARDT, FRED. "Accounting Control of the Income Needs of a School District." *American School Board Journal*. 71: 39-41, September, 1925.

Indicates records and statements aiding school board and superintendent in the control of the income of a school system.

66. ENGELHARDT, FRED. "An Accounting System for Smaller School Districts." *American School Board Journal* 65, No. 3: 44-47, 115, 116, 119, 120. September, 1922.

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Most comprehensive treatise on Public School Business Administration. Intensive discussion and description records and reports needed in financial accounting. Bibliography.

69. ENGELHARDT, N. L. and ENGELHARDT, FRED. "Some Phases of Business Administration in School Systems." *Teachers College Record*. 28: 179-194, 261-282, 394-412, 481-503, 611-624, 928-948, 1045-1055. October, November, December, 1926 and January, February, May and June, 1927.

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70. ENGELHARDT, N. L. and GRILL, G. W. "Internal School Accounting for Extra Curricular Activities in Public Schools." *Teachers College Record*. 26: 753-64. May, 1925.

Discusses accounting for student activities and school cafeterias. Illustrated.

71. ENGELHARDT, F. and HUNT, C. *Accounting Handbook*. State Department of Public Instruction, Harrisburg, Pa., 1919.

72. ENGELHARDT, F. and HUNT, C. *Uniform Accounting System for School Districts*. Bulletin No. 1, Pennsylvania State Department of Public Instruction, Harrisburg, Pa., 1920.

73. ENRIGHT, J., and MORSE, H. N. *Directions for Using the New Jersey School Accounting System*. New Jersey Department of Public Instruction, Trenton, New Jersey, 1926.

74. FINNEY, ROSS L. and SCHAFER, A. L. *The Administration of Village and Consolidated Schools*. Chapter XV. 193-237. New York, Macmillan Co. 1920.

Presents and recommends several Strayer-

Engelhardt forms and a warrant register for small schools.

75. FORD, WILLARD STANLEY. *Some Administrative Problems of the High School Cafeteria*. Chapter VII. New York, Bureau of Publications, Teachers College, Columbia University. 1926.

A system of accounting for school cafeterias illustrating and describing the books of account and the auxiliary forms.

76. FOWLKES, JOHN GUY. *Handbook of Financial Accounting for Schools*. Eau Claire Book and Stationery Co., Eau Claire, Wis., 1924.

77. FOWLKES, JOHN GUY. *School Bonds*. Bruce Publishing Company, Milwaukee, Wisconsin, 1923.

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78. FOWLKES, JOHN GUY. "Some Business Elements of Educational Administration." *American School Board Journal* 66, No. 6: 35. June, 1923.

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79. GREENE, C. C. "School Reporting and Accounting in a Small City, Beaver Falls, Pa." *American School Board Journal* 54, No. 5: 27-28. May, 1917.

The system at Beaver Falls, after combining the offices of school board clerk and superintendent's clerk and placing a trained accountant in charge.

80. GRILL, G. W. "Internal School Accounting," *Eleventh Proceedings of the National Association of Public School Business Officials*, 1922.

81. GRILL, G. W. "Internal School Accounting and Office Organization." *American School Board Journal* 65, No. 2: 41-43, 133. August, 1922.

Describes a scheme of accounting for student activities, departments and societies.

82. GRILL, G. W., and ULRICH, W. F. "The Purchase, Storage and Distribution of Supplies." *American School Board Journal*. 73:71. July, 1926.

Suggestions are given for the ordering, requisitioning, delivery and storage of supplies. Requisition, bid and purchase order forms are shown.

83. GRISWOLD, M. E. "School Budgets and School Finance." *Proceedings of the National Education Association*, 1918. 367-9.

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84. HARRISBURG, Pa. "Finance and Accounts." *Report of a Survey of the Organization and Administration of the Public Schools of Harrisburg, Pa.* Chapter IV. 121-179. Bureau of Municipal Research, New York. February to May, 1917.
Recommended improvements in revenues, expenditures, and payroll accounting.
85. HARWOOD, S. G. "Yearly Supplies." *American School Board Journal* 61, No. 1: 33. July, 1920.
Record system for handling supplies used in Duluth, Minn. Sample forms.
86. HOWARD, G., Jr. "Simple System of Cost Accounting for School Transportation." *American School Board Journal*. 70:54. June, 1925.
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87. HUNTER, H. A. "Simple System for High School Accounts." *American School Board Journal*. 73:70. September, 1926.
An accounting system to meet the needs of the independent high school district. Two books are required: a loose leaf ledger and a warrant register.
88. HUTCHINSON, J. H. *School Costs and School Accounting*. Teachers College, Columbia University Contributions to Education No. 62, 1914. 151 p.
Study of 38 cities from 10,000 to 1,000,000. Points out defects of customary accounting. Offers recommendations.
89. IDAHO STATE DEPARTMENT OF EDUCATION. *Instruction for Uniform Accounting and Reporting for Independent and Rural High School Districts of the State of Idaho*. The Caxton Printers Ltd., Caldwell, Idaho, 1922.
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Budget form used in Indianapolis, Ind., based on division of expenditures adopted by the Inter-City Conference of Superintendents, Ind.
91. INGELL, H. A. "Business Management for School Boards." *American School Board Journal* 62, No. 1: 66, 112, 115. January, 1921.
Financial and contractual matters.
92. INGELL, H. A. "Business Management for School Boards." *American School Board Journal* 62, No. 2: 35-6. February, 1921.
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93. IRWIN, E. J. "Graphic Presentation of Building Needs." *American School Board Journal*. 74:60, 147-148. January, 1927.
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94. JENSEN, GEORGE H. "Practical Record System for Automobile Gas Engine Courses." *Industrial Arts Magazine* 11: 26-7. January, 1922.
System in Everett, Wash., where the vocational school is part of the high school. Gives repair order, parts order blank and job record.
95. JOB, LEONARD B. "Uniform Cost Accounting in Indiana." *American School Board Journal* 69, No. 3: 42-44, 134, 136, 138. September, 1924.
Shows forms in use. System adopted August 1, 1924.
96. JOLLEY, L. F. "An Accounting System for High School Organizations." *School Review* 31: 136-142. February, 1923.
Description and evaluation of centralized system used in a northern Illinois high school and elsewhere.
97. JONES, GERTRUDE. "Internal Accounting in a High School." *American School Board Journal* 66, No. 4: 68-73. April, 1923.
Describes scheme used in schools for expenditure of funds and sale of tickets. Gives forms used by a faculty auditor and school bank.
98. KINSTON, North Carolina. "Scientific School Budgeting for the Small City." *American School Board Journal* 64, No. 3: 84. March, 1922.
Analysis of budget with justification of various items as used in Kinston, North Carolina.
99. KINKADE, ARTHUR. "Public School Fiscal Records from the Viewpoint of the Auditor." *American School Board Journal* 67, No. 2: 43-45. August, 1923.
Points out defects of present fiscal records. Discusses fiscal books, the uniform accounting report adopted 1922, by National Association of School Business Officials.
100. KIRK, H. H. "Neglected Aspect in Uniform Classification of School Disbursements." *American School Board Journal*. 72:48. April 1926.
Terms used in the classification of disbursement must have uniform meaning. Great disparity in the figures of seven cities is cited.

101. LEWTON, W. W. "An Accounting System for Small Cities." *American School Board Journal* 59, No. 3: 58, September, 1919.
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102. LIVERS, W. H. "The Cost Unit in a School Financial Report." *American School Board Journal* 62, No. 2: 44-46. February, 1921.
Discussion of various units for reporting finances. Pupil instruction hour proposed as best for reporting.
103. LOCKHART, J. J. "Machine Shop Cost Record Keeping." *Industrial Arts Magazine* 8: 450-1. November, 1919.
Card system used in Pueblo, Colo., to record time consumed and materials used. Forms shown.
104. MCGAUGHY, J. R. "The Superintendent's Analysis of School Finances." *Teachers College Record*, 26, No. 5: 382-92. January, April, 1925.
Shows means of arriving at reasonably accurate figure for measuring total cost.
105. MCKOWN, HARRY C.-HORNER, MEYERS B. "Financial Administration of Extra-Curricular Activities." *Twenty-fifth Yearbook of the National Society for the Study of Education, Part II, Extra-Curricular Activities*, pp. 111-126. Bloomington, Ill., Public School Publishing Co., 1926.
Records and reports used in financial accounting of extra-curricular activities.
106. MINNESOTA STATE DEPARTMENT OF EDUCATION. *Uniform Accounting for Minnesota*. Circular Letter No. 2, St. Paul, Minn., 1915.
107. MOEHLMAN, ARTHUR B. *A Uniform Financial Procedure for the Public Schools of Michigan*. Bulletin No. 4, Part I. State Department of Education, Lansing. 1925.
108. MOEHLMAN, ARTHUR B. *A Uniform Financial Procedure for School Districts of Michigan having a Population of 2000 or less*. Bulletin No. 4, Part II, State Dept. of Education, Lansing. 1925.
109. MOEHLMAN, ARTHUR B. "Internal Accounting Systems for High Schools." *American School Board Journal* 63, No. 3: 40-42, 120. September, 1921.
Recommends uniform accounting system for non-academic activities of schools, used in Detroit, Mich.
110. MOEHLMAN, ARTHUR B. *Public School Finance*. Chicago, Rand McNally & Co., 1927.
Discussion of the accounting and budget program recently adopted by the State of Michigan. Illustrations of the forms and records.
111. MOEHLMAN, ARTHUR B. "Revision of School Accounting Reports." *American School Board Journal* 64, No. 5: 42-45, 121-22, 125. May, 1922.
Recent changes in finance reports, with sample blanks, proposed by the "Inter-City Conference."
112. MOEHLMAN, ARTHUR B. "Standardized Budget." *American School Board Journal* 61, No. 4: 33. October, 1920.
Cost accounting system used in Detroit.
113. MORRIS, EMMET L. "Iowa's New Uniform School Accounting System." *American School Board Journal* 74: 54-56, 138, 140. February, 1927.
Forms used and a description of them. The general plan is in line with recommendations of the N. E. A. and the Commissioner of Education with changes to fit the system to the Iowa schools.
114. MOUNT, JOHN S. "New Jersey's Accounting System for Public Schools." *American School Board Journal* 69, No. 6: 41-44. December, 1924.
Shows forms for system used in New Jersey.
115. MULLEN, J. S. "Mechanical Tabulation of School Financial Statistics." *American School Board Journal* 53, No. 2: 18-19, 82. August, 1916.
Shows desirability of such methods in school accounting.
116. MULLAN, J. S. "The Standardization and Distribution of Supplies and Equipment at Rochester, New York." *American School Board Journal*. 71:39-41. July, 1925.
Outlines and illustrates the system used in Rochester.
117. "New Accounting Schedule" — *Elementary School Journal*. 22: 565-70. April, 1922.
Lists definitions proposed by committee of Inter-City Conference, for school financial accounting and reporting.
118. ORR, L. F. *Uniform Accounting System for School Cities and Towns*. State Printer, Indianapolis, Ind., 1926.
119. PEEL, ARTHUR J. "New and Practical, Accounting Form for School Board Officers." *American School Board Journal*. 71: 40-42. November, 1925.
Describes combined cash-book journal invoice and payroll register. It is suggested that this, together with the general ledger and a school ledger will provide records requiring a minimum of time.
120. PEEL, ARTHUR J. "Practical Suggestions for Saving Time in Requisitioning and Pur-

chasing Supplies." *American School Board Journal*. 75:49, 145. July, 1927.

The labor necessary in requisitioning and purchasing was cut in half in Newton, Mass., by the features described.

121. PEEL, ARTHUR J. "Simplified School Accounting." *American School Board Journal* 66, No. 2: 37-8. February, 1923.
Article I. Financial accounts necessary to meet requirements in most modern city schools. A general survey, original records, school revenues, expenditures, ledger accounts, budget, monthly and annual reports and the use of graphic charts.
Article I.
122. PEEL, ARTHUR J. "Simplified School Accounting." *American School Board Journal* 66, No. 3: 40-41. March, 1923.
Article II.
123. PEEL, ARTHUR J. "Simplified School Accounting." *American School Board Journal* 66, No. 5: 39-41; No. 6: 55-56. May and June, 1923.
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124. PEEL, ARTHUR J. "Simplified School Accounting." *American School Board Journal* 67, No. 3: 41-42. September, 1923.
Article V.
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Article VI.
126. PEEL, ARTHUR J. "Simplified School Accounting." *American School Board Journal* 67, No. 6: 37-8, December, 1923.
Article VII.
127. *Pittsburgh—1924 Budget—Board of Public Education, Pittsburgh, Pa. 1924. 77p.*
A book showing form for budget and giving a complete analysis.
128. "Practical Use of a State System of Financial Accounting." *American School Board Journal*. 72: 65. May, 1926.
The New Jersey state system of financial accounting briefly described and satisfaction regarding its operation is expressed.
129. POWERS, LORIN C. "Uniformity in the Classification of School Expenditures." *American School Board Journal* 57, No. 3: 30, 67. August 1918.
Suggestions by chief accountant of Philadelphia Board of Education.
130. RAMSEY, H. E. "School Building Maintenance. Part IV—Accounting." *American School Board Journal*. 72: 54, 104, 107. June, 1926.

The system of accounting of the Maintenance Department of the Topeka schools is described. Forms are reproduced.

131. RAMSEY, H. E. "School Building Maintenance. Part V—Accounting." *American School Board Journal*. 73: 44, 164. July, 1926.
132. RAMSEY, H. E. "School Building Maintenance. Part VI—Purchasing." *American School Board Journal*. 73: 50. September, 1926.
133. REEDER, WARD G. "Some Suggestive Forms for School Budget-Making." *Educational Research Bulletin*, Ohio State University. 5: 297-300. October 6, 1926.
Lists necessary budget forms and illustrates several.
134. ROEMER, JOSEPH, and ALLEN, CHARLES FORREST. *Extra Curricular Activities in Junior and Senior High Schools*. Chapter XIII. Boston, D. C. Heath & Co., 1926. 333 p.
Method of financial accounting for extra curricular activities. Facsimiles of forms recommended.
135. St. Joseph, Mo. "A Plan of Financial Reports." *American School Board Journal* 63, No. 2: 62. August, 1921.
Condensed financial report used for monthly report to board of education.
136. SANBERG, G. H. "Supervision of Funds of School Organization." *American School Board Journal* 64, No. 4: 57. April 1922.
Through use of receipt books for each organization, a loose leaf journal and order blanks.
137. SCHOLZ, PAUL. "A Study of School Finances and Unit Costs." *American School Board Journal* 58, No. 5: 39-40, 79. May, 1919.
Financial report setting forth new standards used in San Antonio, Tex. Reference to annual reports.
138. SCOTT, M. J. and HILL, C. W. "Financial Accounting in Student Activities." *School Review* 32, No. 6: 442-4. June, 1924.
Plan developed in community high school at Marengo, Ill.
139. SHELLEY, PAUL C. "A Manual Training Record System." *American School Board Journal* 59, No. 6: 56-57. December, 1919.
Purpose of record is to keep track of materials used, projects made, and general expense. Illustrations of forms used.
140. SMITH, H. P. "Accounting System and Budget of a Small City." *American School Board Journal* 61, No. 5: 41-43, 100. November, 1920.
Adapted to Bureau of Education and state reports, and finding unit costs. Installed and revised for Newton, Iowa, 1918.

141. SPALDING, F. E. "The Making of a School Budget." *School Review* 26, 684-95. November, 1918.

142. STRAYER, GEORGE D. "The Support of Public Education." *Journal of Educational Research* 5: 331-32. April, 1922.

Better budgetary and accounting systems needed, elimination of waste and increase of efficiency a crying need.

143. STRAYER, GEORGE D., ENGELHARDT, N. L. and OTHERS. *Report of the Survey of the Schools of Tampa, Florida*. New York, Bureau of Publications, Teachers College, Columbia University. 1926.

Chapter II discusses the finance records that should be maintained by a city of 100,000 population.

144. TAYLOR, ROBERT B. *Principles of School Supply Management*. New York, Bureau of Publications, Teachers College, Columbia University. 1926.

Chapter VI gives a detailed plan for the management of school supplies. Many forms are reproduced.

145. TWENTE, J. W. *Budgetary Procedure for a Local School System*. Dissertation: Teachers College, Columbia University. Capital City Press, Montpelier, Vt., 1923. 184 p.

Twenty-four suggested record forms for collecting budget data.

146. WAGENHORST, LEWIS HOCH. *The Administration and Cost of High School Interscholastic Athletics*. Teachers College, Columbia University, Contributions to Education, No. 205, Columbia University, New York City.

Contract, eligibility and other forms shown.

147. WHITNEY, F. L. "Exchange of Pupil Unit Costs Among Small School Systems." *American School Board Journal* 56, No. 5: 23-24. May, 1918.

Unit costs for three elementary and three high schools in small towns of South Dakota.

148. WILDS, ELMER HARRISON. *Extra-Curricular Activities*. Chapter VI. New York, Century Co. 1926.

Suggests methods in recording and reporting the finances of extra-curricular activities.

149. WILSON, E. A. *Instruction for Uniform Accounting and Reporting for School Districts of the State of Idaho*. Caxton Printers, Ltd., Caldwell, Idaho, 1922.

Pupils' Cumulative Records

150. ALLEN, RICHARD D. "The Providence Personnel Charts, Grades 10-12." *Proceedings of the Tenth Annual Meeting of the National Association of Secondary School Principals*. pp. 121-31. Cicero, Ill. H. V. Church, 1926.

The chart shows C. A., M. A., I. Q., Achievement Level and Guidance Program for each pupil. Detailed directions for use.

151. ALLTUCKER, MARGARET M. "A Counseling Plan for Bridging the Gap Between the Junior and Senior High Schools." *School Review* 32, No. 1: 60-66. January, 1924.

Shows record system used in Berkeley, Calif. High School as basis of advising students.

152. ARTHUR, G. "Individual Filing Card for Preserving Test Data." *School and Society* 18: 356-7. September 22, 1923.

Permanent, continuing record.

153. BENEDICT, W. L. "Project Records." *Manual Training Magazine* 23: 349-50. April, 1922.

154. BROOKS, S. S. "A Universal Graph Record Card for Use with Standard Tests." *Educational Research Bulletin*, Ohio State University, 5: 155-61, 170. April 14, 1926.

Suggests a system of recording by graph individual records in standard tests.

155. BROWN, G. D. "Manual Arts Record Cards." *Industrial Education Magazine* 24: 368-70. June, 1923.

A card system used in Muncie, Ind. Analysis by the student himself. Cumulative for elementary and high school.

156. CAMPBELL, A. L. "Keeping the Score." *School Review* 29: 510-19. September, 1921.

Recommends the introduction of an open system, with the modern duplicating feature, such as is used in sales books. Gives specimen school score card.

157. California. (Report of Committee on Standardization of High School Records, Grading and Scholarship." *Educational Administration and Supervision* 6: 350-53. 1920.

Suggests an individual, cumulative record card for use in high school.

158. CHRISTENSEN, ARNOLD M. "A Test Record Sheet." *Journal of Educational Methods*, 5: 354-56. April 1926.

A permanent test record sheet which shows in summary form numerous facts about test results.

159. CLEM, O. M. and McKOWN, H. C. *A Workable System of Records and Reports for the Secondary School*. Department of Secondary Education, Teachers College, Columbia University, New York, 1923.
After studying many forms in use, the authors recommend forms for small, medium and large high schools.
160. CLIFTON, H. T. "Notes From a High School Registrar." *American School Board Journal* 63, No. 1: 48. July 1921. 63, No. 2: 46. August 1921.
Blank forms used to register high school students by mail.
161. COOK, WILLIAM A. *High School Administration*. Chapter X. Baltimore: Warwick & York, Inc., 1926.
Desirable types of high school permanent records discussed and illustrated. Reports to parents considered.
162. CORNELL, W. S. *Keeping of Records. Health and Medical Inspection of School Children*. p. 45-59. F. A. Davis Co. 1920.
Severe criticism of health records now kept. Proposed location for filing of each record in the system. Gives 17 principles in making physical examination and compiling statistics.
163. CRAM, FRED O. "Tests and Measurements in Rural Schools." *National Educational Association Proceedings for 1923*. pp. 322-341.
Measuring progress of school children and method of recording data.
164. CRUSSELL, E. H. "Records of Pupils' Progress in Smith-Hughes Work." *Industrial Arts Magazine* 9: 60-2. February 1920.
Individual pupil records, why needed, their characteristics and constructive value.
165. "Cumulative Records of Pupils." *Elementary School Journal*, 27: 82-83, October 1926.
An editorial containing an excerpt from a pamphlet entitled "A Cumulative Record and Child's Trait Analysis," by Supt. F. L. Cummings of Shorewood, Milwaukee, Wis.
166. DEAM, T. M. "The Card Catalog System and Other Methods of Recording Individual Traits and Suggestions as to How to Administer these Systems of Recording." *Journal of Proceedings, Illinois State Teachers Association*. p95-97. Dec. 1916.
167. DICKEY, S. S. "Graphical Representation of a School Reporting System," *American School Board Journal* 66: 52-3, April; 67: 55-6, July, 1923.
168. EATON, J. J. "Progressive Charts." *Industrial Education Magazine*, 27: 280-83, March 1926.
A wall chart devised for vocational schools which shows the number of projects completed and the quality of the work.
169. GULICK, LUTHER HALSEY and AYRES, LEONARD P. *Medical Inspection of Schools*. Russell Sage Foundation, New York Survey Associates, Incorporated 1913.
Textbook on medical and dental inspection and examination. Notifications to parents, physical and dental record and report forms.
170. HARRIS, G. L. "Record Keeping in the High School." *American School Board Journal*, 75: 72-76, August 1927.
Considers high school records from the standpoint of usefulness and economy of time in using them. Makes recommendations, reproduces some of the forms suggested.
171. HECK, A. O. "Uniformity in Child Accounting." *Educational Research Bulletin*. Ohio State University, 3: 298-303, October 29, 1924.
Shows that uniformity in child accounting is still a thing of the future.
172. HECK, A. O. "The Attitude of Mann and Barnard Toward Uniformity in Child Accounting." *Educational Research Bulletin*. Ohio State University. 4: 4-9, 18-19. Jan. 7, 1925.
Each tried to secure uniformity in terminology and in record and report forms.
173. HECK, A. O. "National Education Association and Uniformity in Child Accounting." *Educational Research Bulletin*. Ohio State University, IV, No. 2: 23-29. January 21, 1925.
Recounts occasions upon which consideration has been given by the National Educational Association to uniformity in child accounting.
174. HERZBERG, MAX J. "Card Index Systems in Schools." *American School Board Journal* 56, No. 3: 42. March, 1918.
Reasons for tardiness in adoption of card systems. Illustrations of forms used at Central H. S., Newark, N. J., for recording progress in various departments.
175. HOLY, T. C. and COCKING, W. D. "A Permanent Record and Efficiency Card for High Schools." *American School Board Journal* 67, No. 2: 50. August 1923.

- Lays down two principles that should guide as to what items should go on a single card to contain all necessary information.
176. HUGHES, W. HARDIN. "Meaningful High School Records." *American School Board Journal* 64: No. 1, 98. January, 1922.
Forms used in Claremont, Calif., to show individual capacities, attitudes and interests of students.
 177. HUGHES, W. HARDIN. "Organized Personnel Research and Its Bearing on High School Problems." *Journal of Educational Research* 10, No. 5: 386-98. December, 1924.
Recommends cumulative records containing pooled information concerning habits, attitudes, other traits, school achievement, general intelligence, results of physical and mental examinations, etc. Gives graphs.
 178. IRWIN, EUGENE J. "Office Records in the Small High School." *American School Board Journal* 68, No. 4: 58, 137, 138. April, 1924.
Pupil grade records, including registration, progress, program, etc.
 179. LEWTON, J. J. "A Complete Pupil Record System." *American School Board Journal* 59, No. 1: 60. July, 1919.
Description of records used at Cicero, Ill., with illustrations of cards used.
 180. McALLISTER, ABEL J. and OTIS, ARTHUR S. *Child Accounting Practice*. Yonkers: World Book Co., 1927.
Presents a loose leaf system of child accounting. Sample pages of all forms are shown, with complete directions for using each.
 181. MACVAY, A. P. "Cooperation Between School and College in Character Formation." *National Education Association Proceedings* 1918: 414-417.
Recommends character and conduct records such as kept at Wadleigh High School, New York City.
 182. MAROT, MARY S. *School Records—An Experiment*. New York, Bureau of Educational Experimentation. 1922.
A discussion of "records of curriculum functioning and records of individual children." Gives technic of recovering, and what the records may show.
 183. MOEHLMAN, ARTHUR B. "Child Accounting II.—Historical Aspects." *Journal of Educational Research* 9, No. 5: 415-19. May, 1924.
Presents a bibliography in connection with the history of child accounting. States need for easily administered system of child accounting.
 184. MOEHLMAN, ARTHUR B. "Child Accounting: III. Needs." *Journal of Educational Research* 10, No. 1: 61-63, June, 1924.
Need for a uniform state-wide system of child accounting that is comprehensive and continuous.
 185. MOEHLMAN, ARTHUR B. *Child Accounting*. Detroit. Friesema Bros. Press. 1924. 205 p.
System of child accounting records used in Detroit public schools.
 186. MOEHLMAN, ARTHUR B. "Child Accounting: Its Achievements and Problems." *American School Board Journal*. February, 1928. pp. 53-54, 137.
Describes child accounting systems in Indiana and Michigan, and proposed systems in Iowa and Colorado. Discusses federal, state and local child accounting problems.
 187. MORT, PAUL R. *The Individual Pupil in the Management of Class and School*. New York: American Book Co., 1928.
Gives the records necessary to keep the pupil in proper relation to his school environment. Illustrates use of these records, with many instances of their worth.
 188. NEVILLE, CHARLES E. "Recording Individual Difference." *Elementary School Journal*. 25: 144-46, October, 1924.
After a selected series of items, the teachers insert the letter "S" where strength is shown and the letter "W" where weakness is shown. If the child is normal, no record is made. This sheet is passed on to the next teacher.
 189. OPPENHEIMER, JULIUS J. *The Visiting Teacher Movement, with Special Reference to Administrative Relationships*. pp. 131-33. New York: Public Education Association of the City of New York, 8 West 40th Street, 1924.
Recommendations relative to records used by visiting teachers. The Public Education Association has a record form conforming with the recommendations.
 190. PARTRIDGE, E. A. "College-Entrance Credentials from the High School Point of View." *School Review*, 33: 422-27, June, 1925.
Points out great lack of uniformity in certificates for college entrance used by institutions of higher learning; urges that they adopt a uniform blank such as that drawn up by the National Association of Secondary School Principals.

191. PERRY, C. A. "Significant School Extension Records." *United States Bureau of Education Bulletin* No. 41, 1915.
Sets forth what facts should be recorded; daily and monthly record forms are suggested, with arguments for uniform adoption, based on opinions of many superintendents.
192. PETERSON, W. LLOYD. "High School Records." *American School Board Journal* 64, No. 6: 52-3, 149. June, 1922.
Article I is a study of 90 cities in the United States. Examines current practice and proposes standard forms for student records.
193. PETERSON, W. LLOYD. "High School Records." *American School Board Journal* 65, No. 1: 47-48, 144. July, 1922.
Article II in above study.
194. PHENIX, G. P. "A Full Day's Work the First Day in Summer School." *School and Society*. 17: 522-4. May 12, 1923.
A method of registration and arranging programs by correspondence.
195. RAPEER, L. W. *School Health Administration*. Teachers College, Columbia University, New York, 1913.
Data, procedure and forms for a medical inspection program. Presents forms for individual cards, weekly and monthly reports.
196. REAVIS, WILLIAM C. *Pupil Adjustments in Junior and Senior High Schools*. Appendix. Boston: D. C. Heath & Co., 1926.
Reproduces two permanent record forms used at the University High School, University of Chicago.
197. "Record Card for Baltimore Kindergarten Pupils." *School Life*, 12: 146, April 1927.
Illustration and description of the first of the record cards in each pupil's cumulative history as now recorded in the Baltimore packet system.
198. RICKORD, R. W. "Simple, Comprehensive Card Record Scheme for the Shops of Vocational School." *Industrial Arts Magazine* 9: 265-70. July 1920.
A card that keeps account of work done by student, time spent on work, and assignments.
199. ROSS, CLAY CAMPBELL. *Relation Between Grade School Record and High School Achievement*. New York: Teachers College Contribution to Education No. 166, 1925.
A study of the diagnostic value of individual record cards kept in grades; relation between high school achievement and various factors that appear on individual record cards of pupils at the time of completing grade eight.
200. ROSS, CLAY CAMPBELL. "Diagnostic Value of Individual Records Cards." *Educational Administration and Supervision*. 9: 439-44. October, 1923.
Attempts to determine the value of the information contained on cumulative record cards of elementary school pupils, for advising pupils as to future career.
201. STARKWEATHER, J. A. "The Organization of Night Schools." *American School Board Journal* 61, No. 4: 29. October, 1920.
Gives recommendations for reports and records with directions for organizing of night schools.
202. STRATTON, M. N. "System of Printed Forms to Show the Relationship of Class Work to the Shop Work in the Practical Arts Department." *Manual Training Magazine* 18: 281-87, March, 1917.
203. TERRY, PAUL W. *Extra-Curricular Practice in the Junior High School*. pp. 66-76. Baltimore: Warwick & York, Inc., 1926.
Suggestions for the use of records of participation of junior high school students in extra-curricular activities.
204. TROXEL, OLIVER L. and KOOS, LEONARD V. "An Analysis of High School Record Forms." *Proceedings of the Tenth Annual Meeting of the National Association of Secondary School Principals*. pp. 33-57. H. V. Church, Cicero, Ill., 1926.
A critical study of 263 sets of forms received from members of the Association.
205. WEGNER, H. S. "A Graphic Record Card for Recording Pupils Progress." *American School Board Journal* 69, No. 3: 121.
Graphic record card which will show progress of the individual in relation to other members of class.
206. WESTCOTT, RALPH A. "A Graphic Inventory of Educational Progress." *American School Board Journal* 61, No. 6: 69-70. Dec. 1920.
Record of the results of standardized educational measurements is necessary. Gives principles governing such a record, with a suggested form.
207. WHITLOW, C. W. "A Method of Recording Standard Test Scores." *Journal of Educational Research* 9, No. 2: 176-7. February 1924.
A cumulative, individual record card used in Riverton, Wyo. schools.
208. WILLOUGHBY, G. A. "Practical Methods of Keeping Class Records and Promoting Cooperation Among Vocational School Shops."

209. WOOD, THOMAS D. and ROWELL, HUGH G. *Health Supervision and Medical Inspection of Schools*. Philadelphia: W. B. Saunders Co., 1927.

Pupil health records and reports of all kinds related to the health and medical program of the school.

210. YOAKUM, C. S. "Plan for a Personnel Bureau in Educational Institutions." *School and Society* 9: 556-9. May 10, 1919.

Items for a personnel record card are proposed.

211. ZIEGLER, JOHN G. "Practical Physical and School Record System." *American School Board Journal* 58, No. 5: 45-46. May 1919.

Cumulative student record system for the health department. Used by Pennsylvania Dept. of Health for districts under 5,000 population.

Census and Attendance Records

212. AYRES, LEONARD P. "Child Accounting in Public Schools." *Cleveland Survey*. Survey Commission of Cleveland Foundation. Vol. 1. 1915.

Accuracy of the census is discussed.

213. BERMEJO, F. V. "The Permanent Continuing School Census." *American School Board Journal* 65, No. 6: 43-44. December, 1922.

Advocates permanent census card for each child. Tells when to take census and what data to keep.

214. BIRKELO, C. P. "A Complete Census, Its Function and Value." *American School Board Journal*, 65, No. 5: 76. Nov., 1922.

Census should be taken by interested persons with sufficient training to collect data properly. Value of such a census.

215. CHURCH, H. V. "Attendance Procedure." *School Review* 29: 273-77. April, 1921.

Describes a registration and attendance card used in high school at Cicero, Ill. Eliminates much copying. Shows form.

216. CUBBERLEY, ELLWOOD P. *School Organization and Administration*. "A Concrete Study Based on the Salt Lake City School Survey." Chapter II: 21-36. New York, World Book Co. 1916.

Value of census records for locating school buildings.

217. DAVIS, JOHN W. "The Value of a Permanent Continuing School Census." *American School Board Journal* 56. No. 6: 39. June, 1918.

The only way to see that every child shall receive an education is by following

him up from the time he enters school until he has passed into man's estate.

218. EMMONS, FREDERICK E. *City School Attendance Service*. New York: Bureau of Publications, Teachers College, Columbia University, 1926.

A constructive program for the betterment of attendance service in cities. Seventy-two record and report forms are recommended and most of them are reproduced.

219. ENGELHARDT, N. L. "A Census Card Used in the City Schools of Dunkirk, N. Y." *American School Board Journal* 52 No. 5: 57. May, 1916.

Reproduction and description of census card with data recorded.

220. FULKS, B. F. "A Cumulative School Census in a Small City." *American School Board Journal* 67, No. 3: 40. September, 1923.

As in operation at McConnellsville, Ohio.

221. GATES, C. R. "Management of Smaller Schools." New York: Houghton Mifflin Co. 1923. 174 p.

Chapter III deals with school attendance, telling what records should be kept and showing forms to be used.

222. GREENE, HARRY A. "The School Census." *University of Iowa Extension Bulletin* No. 121, April 1, 1925.

Certain record forms are suggested for use in the school census.

223. HABANS, PAUL B. "The Factors of an Adequate School Census. How They May be Realized." *National Educational Association Proceedings*, 1917. pp. 835-837.

An up-to-date record card of every child in the community is necessary.

224. HAISLEY, OTTO W. "Simplifying Enrollment and Attendance Records." *American School Board Journal* 59, No. 5: 40. November, 1919.

Simplified method of reporting enrollment and attendance. Aids in making state reports. In use in Niles, Ohio.

225. HANEY, J. D. *Registration of City School Children. A Consideration of the Subject of the City School Census*. Teachers College, Columbia University Contributions to Education No. 30. New York, Teachers College. 1910.

Gives methods used in Germany, France, London and certain cities of the United States, showing records and giving recommendations.

226. HARRIS, G. L. "Attendance Control in High Schools." *American School Board Journal*, 73: 45-46, November, 1926.

Two generally approved systems of attendance procedures are outlined, one for the small high school and one for the large high school. Records are shown which facilitate attendance control.

227. HECK, A. O. "Suggestions for Improving the Presentation of Enrollment and Attendance Data in City School Reports." *Educational Research Bulletin*, Ohio State University, 4: 322-28, October 21, 1925.

Of definite assistance to the superintendent in preparing his annual report.

228. INGELL, H. A. "Business Management for School Boards." *American School Board Journal*, 63, No. 3: 60-62, 64, 68. September, 1921.

IV. Deals with school census and attendance and employment. Gives forms.

229. McALLISTER, ABEL J. and OTIS, ARTHUR S. *Child Accounting Practice*, pp. 145-71. Yonkers: World Book Co., 1927.

System of child accounting by means of school census service. Forms and procedures explained.

230. McKONE, W. J. "The One-Hour Census. In Albion. An Experiment." *American School Board Journal*, 52, No. 2: 38. February, 1916.

City divided into small districts and assigned to high school students. Census completed in one hour. Illustration of form used for recording data.

231. STETSON, PAUL C. "Some Examples of Efficiency in School Business Management." *American School Board Journal* 55, No. 6: 17-19, 79. December, 1917.

Bureau of census and statistics described. Perpetual census with entrance card, elimination and re-entrance reports. Illustration of these forms.

232. STRAYER, G. D. and BACHMAN, F. P. *Gary Public Schools—Organization and Administration*, pp. 99-102. New York: General Education Board. 1918.

Attendance recording at Gary, Ind.

233. STRAYER, G. D., COFFMAN, LOTUS D. and PROSSER, C. A. *Report of a Survey of the School System of St. Paul*. City Council. 1917. Part I: 24-32.

Presents the Buffalo, N. Y., "Block System" for school census. Illustrates forms necessary.

234. STRAYER, G. D. and ENGELHARDT, N. L. *et al. Baltimore School Survey*, 1920-21. Vol. II. "The Administration of the Public Schools"—Part I. Baltimore, Albrecht Company. 1921.

Records for continuing census school building district lines, required for attendance officers, for child accounting. Recommends standard filing sizes and interlocking forms.

235. STRAYER, GEORGE D. *Report of a Survey of the School System of Butte, Montana*. Chapters X and XI: 135-163. Yonkers, N. Y. World Book Co. 1916.

Recommends a system of collecting and recording census data for Butte; submits procedure and forms for financial accounting.

236. STRUTHERS, ALICE B. and TROWBRIDGE, VERONA M. "A Complete Attendance System." *American School Board Journal* 69, No. 4: 39-41. October, 1924.

This system provides immediate information to teacher, gives each teacher a responsibility of checking and reporting pupil's attendance. Centralizes work for final reports.

237. WHITMAN, G. E. "Continuous Census." *American School Board Journal* 70: 43-44, March, 1925.

The continuation school census at Cleveland, described by the Director of Attendance. Forms in use are described and reproduced.

Teachers' Reports to Parents

238. ALLEN, I. M. "A Plan of Reporting the Results of Educational Measurements to Parents." *National Education Association Proceedings*, 1921, pp. 827-833.

Reasons for attempting to report the results of standardized educational tests to parents were given in a letter to the parents together with the report card.

239. ALLTUCKER, MARGARET M. "Keeping Parents Informed." *Journal of the National Education Association*, 14, No. 2: 67-68. February, 1925.

What parents want to know, and what reports to parents should contain. Gives sample blanks.

240. BLAKE, ISABEL UNDERWOOD. "The Cryptic Report Card." *American School Board Journal* 54, No. 1: 24, 57. January, 1917.

Argues for the superiority of a brief message to parents over the usual report card.

241. BARTON, W. A., JR., "Pupil Reaction to School Reports." *School Review*, (I) 33: 771-80. December, 1925. (II) *School Review*, 34: 42-53, January, 1926.

The reaction of high-school students to their scholarship reports to parents relative to reliability of marks, the effect of high marks, low marks or none at all, and the moral and emotional effects that the reports

have. Preferences and opinions of pupils regarding school marks.

242. CHAPMAN, H. B. and ASHBAUGH, E. J. "Report Cards in American Cities." *Educational Research Bulletin*, Ohio State University, 4: 289-293. October 7, 1925.
Frequency of various items found on report cards obtained from 842 sources.
243. CHAPMAN, H. B. and ASHBAUGH, E. J. "Suggestions for Pupils' Report Cards." *Educational Research Bulletin*, Ohio State University, 4: 293-98, October 7, 1925.
A constructive discussion of what should go in reports to parents. A recommended four-page report is presented.
244. DARSIE, M. L. "A Method of Reporting the Significance of Intelligence Tests to Parents and Teachers." *School and Society*, 22: 597-600, November 7, 1925.
In the suggested report for parents the general intelligence of the child is stated, advice given as to what courses may probably be taken by him with profit, and the vocation that he has the greatest probability success in following. A certain degree of educational determinism is admitted and defended.
245. "Detailed Accounts of Pupil Achievements. Hammond, Ind." *Elementary School Journal*, 27: 410-11, February, 1927.
Gives a detailed enumeration of the items in the report cards used in the elementary schools of Hammond, Ind. Briefly describes self-rating character cards for pupils in the fourth, fifth, and sixth grades.
246. EVANS, J. E. "A Concrete Method for Reporting the Rank of Pupils in a Class." *American School Board Journal*, 58, No. 5: 43-44, May, 1919.
All ranked in relation to the median. Circular slide rule used for interpolation.
247. GRAHAM, E. C. "New Systems of Records and Certificates for Vocational Schools." *Manual Training Magazine*, 19: 157-60. January, 1918.
Report cards show actual operations mastered.
248. HAHN, J. L. "Children's Participation in Record Keeping in Kindergarten and Primary Grades." *Journal of Educational Method*, 6: 125-27. November, 1926.
Children and parents are more interested in school records if the pupils help in making them. Suggestions for such a plan in the primary grades.
249. HEER, A. L. "Essential Elements of Report Cards." *Educational Research Bulletin*, Ohio State University, 297-99. November 14, 1923.
Elements included are attitude, effort, conduct and initiative, thoroughness, responsibility and willingness to cooperate.
250. HUGHES, W. H. "Standardizing Procedure in a Combination System of Supervised Study, Varying Scope of Work and Weighted Credit." *Journal of Educational Research* Vol. II, 11: 547-56. September, 1920.
Study of a report card used in a high school at Antioch, Calif. Forms shown.
251. "Interesting Form of Report." *Popular Educator*, 42: 453. April, 1925.
A report to parents which gives scholarship record and a rating of habits and attitudes desirable for good citizenship.
252. JULIAN, BROTHUR. "The Making of Reports and Their Value." *Catholic Education Review*, 15: 131-39. February, 1918.
Thinks that reports are of little value to parents and of less value to teachers.
253. KLINE, CHARLES W. "A Practical and Uniform System of Marking the School Work of Pupils." *American School Board Journal*, 62, No. 2: 62, 117-118. February, 1921.
Student report card used in Waterloo, Iowa. A five-point scale. Advantages of normal distribution curve for grading purposes.
254. LOCKE, JOHN F. "Rating Cards for Related Subjects in the Trade School." *Industrial Arts Magazine*, 13, No. 11: 429-30. November, 1924.
Shows factors to be considered in rating students.
255. REILLY, FREDERICK J. "A New Report Card." *Educational Administration and Supervision*, 5: 403-409. November, 1919.
Gives sample of a report card used in public school thirty-three, New York City, for more than three years that has won the approval of parents.
256. TRABUE, M. R. "A Graphic Chart for Representing Educational Achievement Scores." *Journal of Educational Research*, 9, No. 5, 411-14. May, 1924.
A new type of graph utilizing the thermometer scale for recording scores of pupils.
257. UPTON, S. M., and CHASELL, C. F. "Scale for Measuring the Importance of Habits of Good Citizenship, with Practical Application to a New Report Card." *Teachers College Record*, 20: 36-65, January, 1919.
258. WASHBURNE, CARLETON W. "Goal Books in the Winnetka Schools." *American School*

Board Journal, 63, No. 6: 32-33. December, 1921.

Gives sample pages of book used by teachers and pupils in Winnetka schools. Shows plans for month—the goal to be achieved.

259. WEBB, O. R. "Graphs Used to Promote Efficiency in School." *Industrial Arts Magazine*, 6: 37-8. January, 1917.

Special form of report card for mechanical drawing.

Personnel Records

260. ALMACK, JOHN C. and BURSCH, JAMES F. *The Administration of Consolidated and Village Schools*. pp. 369-71. Boston, Houghton Mifflin Co., 1925.

Method the principal should use in rating his teachers.

261. ALMACK, JOHN C. and LANG, ALBERT H. *Problems of the Teaching Profession*. Chapter X. Boston, Houghton Mifflin Co., 1925.

Discusses functions of special importance in a teacher rating system.

262. ANDERSON, EARL W. *The Teacher's Contract and Other Legal Phases of Teacher Status*. Bureau of Publications, Teachers College, Columbia University, 1927.

A number of contracts are shown and suggestions made for improvement.

263. BUCKINGHAM, B. R. "Opinion and Practice as to the Rating of Teachers." *Educational Research Bulletin*, Vol. I, No. 18. pp. 171-74. November 8, 1922.

Returns from an inquiry sent to superintendents of schools in cities of over 25,000 population show that superintendents think teachers should be rated, but that only about 77 per cent use a plan of teacher rating.

264. ELSBREE, WILLARD S. *Teacher Turnover in the Cities and Villages of the State of New York*. Chapter VII. Bureau of Publications, Teachers College, Columbia University, 1928.

A personal history card for members of teaching staff, including facts pertinent to those leaving the system.

265. HEBB, BERTHA Y. *Samples of Teacher Self-Rating Cards*. United States Bureau of Education, City School Leaflet No. 18, February 1925.

Presents a number of self-rating plans in current use.

266. HINES, HARLAN C. "Merit Systems in the Large Cities." *American School Board Journal*, 68: 52, 111-12, June, 1924.

Survey made by personal letter of inquiry to superintendents of schools in cities over 100,000 in population.

267. KIMBALL, FLORENCE. *A Survey of Teacher Rating in the United States*. Minneapolis, Minn., 1923.

Shows as far as the questionnaire method can reveal what was the status of teacher rating in 1923.

268. KING, LEROY A. "The Present Status of Teacher Rating." *American School Board Journal*, 70: 44-46, February, 1925.

Summarizes replies from 92 superintendents and analyzes the rating plans of 103 cities.

269. MCCLURE, WORTH. "Value of the Practice of Rating of Elementary School Principals in Service." *Yearbook of the Department of Elementary School Principals*, 1925. National Education Association. pp. 424-446.

Finds formal system of rating principals employed in eleven large cities.

270. LEWIS, ERVIN E. *Personnel Problems of the Teaching Staff*. pp. 128-35; 190-209. The Century Co., 1925.

Discusses the method of rating of teachers before and after employment.

271. Michigan City, Michigan. "Self Rating Blank for Michigan City Teachers." *American School Board Journal* 62, No. 6: 95. June, 1921.

Gives blanks used for teacher self-rating, and explains their use.

272. NIETZ, JOHN A. "The Current Use of Teachers' Reference Blanks." *American School Board Journal* 70: 41, 42. March, 1925.

Of the 45 cities studied, 17 use no reference blank; 7 cities use a simple letter form; 10 cities use blank forms that do not ask for weighted answers, and 11 cities use complicated blanks which ask for weighted data.

273. RANDALL, ALLEN. "A Simplified Application Record." *American School Board Journal* 50, No. 5: 22. May, 1915.

Traces development of combination teacher-record and application blank. Claims wide use.

274. RIDDLE, ANNA. "Report of the Committee of One Hundred on Classroom Teachers' Problems, Teacher Rating." *National Education Association Addresses and Proceedings*, No. 63, 1925. pp. 200-15.

Opinions relative to teacher rating. Discussion of the better methods of teacher rating now in use. Extensive bibliography.

275. SEARS, J. B. "The Measurement of Teaching Efficiency." *Journal of Educational Research*, 4: pp. 81-94. September, 1921.

Discusses demands that should be met by any plan of the measurement of teaching efficiency.

276. "Teachers' Rating Cards in Use at Omaha." *Elementary School Journal*, 20: 723-24, June, 1920.

A rating card worked out by the teachers themselves.

277. "Teachers' Salaries and Salary Trends in 1923." *Research Bulletin*, Vol. I, No. 3, pp. 51-52. National Education Association, Washington, D. C.

Presents tables showing number of cities where teachers are rated, the number of cities where rating directory affects salary, the number of groups into which teachers are divided and the prevailing number of individual ratings given each teacher.

278. WAGNER, CHARLES A. "What Should Be the Teacher's Part in a Scheme of Teacher Rating?" *American School Board Journal* 68: 57-58, March, 1924.

The capacity for self-valuation is like any other judging skill; it grows and refines itself by practice. . . . The reaction on methods of teaching would become much more effective than criticism from any other source.

Superintendent and Board Reports to County and State¹

279. BORAAS, JULIUS and SELKE, GEORGE A. *Rural School Administration and Supervision*. Chapter VI. Boston, D. C. Heath & Co., 1926.

Discussion and illustrations of the type of report the state should get from the county.

280. HECK, A. O. and MEARA, J. R. "Should Report Forms be Prescribed?" *Educational Research Bulletin*, Ohio State University, 5:23-28, January 20, 1926.

Recommends that the state prescribe system of reporting for all city and county districts. There should be a certain degree of uniformity in the record system as well.

State Reports to the Public

281. AYRES, LEONARD P. *An Index Number for State School Systems*. New York: Russell Sage Foundation. 1920.

Makes it possible for state school systems to measure their progress from year to year.

282. BRIGGS, THOMAS H. *Secondary Education*. U. S. Bureau of Education Bulletin 1918, No. 47, pp. 304.

Contains short statement on school reports and what they should contain.

283. CARNEGIE FOUNDATION FOR THE ADVANCEMENT OF TEACHING. *Ninth Annual Report of New York*, 1914.

Contains a study entitled "State Educational Reports" which describes the then current reports and makes recommendations for their improvement.

284. COOK, ALBERT S. "What Should the People of a State Be Told About Their Schools?" *Educational Administration and Supervision*, 9: 65-74, February, 1923.

Discusses some of the methods used by Supt. Cook in presenting his policies to the public.

285. CUBBERLEY, ELLWOOD P. *State and County Educational Reorganization*, pp. 7, 35. New York: Macmillan Co., 1914.

In a proposed school code describes the information which should be included in the annual state report.

286. SHAW, FRANK L. *State School Reports*. New York: Bureau of Publications, Teachers College, Columbia University, 1926.

Annual and biennial reports of state departments are described and suggestions made for helping them to better fulfill their purposes.

287. TERRY, PAUL WASHINGTON. "Recommendations Concerning Reports on High Schools by State Departments of Education." *Educational Administration and Supervision*, 8: 468-478. 1922.

Suggests types of treatment of official data, sources and use of data.

State Reports to the Federal Government

288. "Collection of Educational Statistics. *School and Society*, 10:741, December 20, 1919.

Tells what should be collected. Recommends that the state collect statistics to be turned over to the bureau in a uniform way for reporting.

289. "Collection of School Statistics." *School and Society*, 9:653, May 31, 1919.

Recommends that the state and not the Federal Bureau should collect statistics, blanks for reports to be furnished by the bureau when needed.

290. SAWYER, GUY E. "A Code System for School Accounts." *American School Board Journal*, 73:47-48, 139, December, 1926.

A code system is presented which fits the present organization of the United States Bureau of Education blank for reporting fiscal statistics. Serves to make possible accurate studies of unit costs.

¹ Also see references in this bibliography under the heading "Finance Records."

Teachers' Reports to School Officers

291. "Analysis of Individual Pupils in Departmental Reports." *School Review* 32: 410-12. June, 1924.
Reports used in an Illinois high school suggested as a new type of departmental accounting.
292. BOWMAN, E. L. "Graphic Aids in School Administration—Establish Routine Through Graphs." *American School Board Journal* 64, No. 4: 39-40, 129, 130. April, 1922.
64, No. 5: 39-40, 129, 130. May, 1922.
III.—Shows sample lesson-plan charts and procedure charts, with descriptions.
293. TALBERT, W. E. "The Oakland Standard Forms for Recording School Statistics." *American School Board Journal* 54, No. 3; 64. March, 1917.
System provides a number of record forms for reporting statistics to Superintendent's office. Makes possible the presentation of a reliable report of conditions within a few days after the end of each month.
294. WELCH, E. H. "Progress Books." *Elementary School Journal* 17: 454-6. February, 1917.
Weekly entries by each teacher showing work of the week. Bound at the end of the year.
295. WOOD, J. W. "Educational Balance Sheet." *School and Society* 1: 679-84. May 8, 1915.
Suggested forms for teacher to use in reporting data.

Principals' Reports

296. ATWOOD, C. H. "Use of Graph Sheets in a Small High School." *American School Board Journal* 67, No. 3: 36. September, 1923.
297. BACHMAN, F. P. *Problems in Elementary School Administration. A Constructive Study Applied to New York.* 205-41. New York, World Book Co. 1915.
Discussion of age-grade reports—standards, when and how to make them.
298. BLISS, D. C. "Applications of Standard Measurements to School Administration." *National Society for the Study of Education, Yearbook* 15: 69-78. 1916.
Suggests use of standard tests for making reports of tendencies in school system.
299. CUDDERLEY, E. P. *The Principal and His School.* Chapter X: 201-208, New York: Houghton Mifflin Co. 1923.
Lists forms needed at the beginning, at the close, and during the term; janitor's forms, teachers' forms for reporting to the principal; office record forms; principals reports to central office.
300. ENGELHARDT, N. L. "Age Computation for Age-Grade Tables." *American School Board Journal* 58, No. 3: 37, March 1919.
Factors to consider in computing ages and table to aid in accurate computations for age-grade table.
301. ENGELHARDT, N. L. "Desirable Form of Age-Grade Table." *American School Board Journal* 59, No. 5: 42. November, 1919.
Sample age-grade table and factors to consider in making the table.
302. ENGELHARDT, N. L. "The Inventory Problem of an Elementary School." *American School Board Journal* 61, No. 6: 40-41. December, 1920.
Proposes a scientific, continuing inventory, to compare with previous inventories.
303. HART, HARRIS. "What Records Should be Kept in a School?" *Proceedings of Superintendents' Conference, Richmond, Va.* pp. 20-24. November, 1916.
304. KINGSLEY, SHERMAN C. and DRESSLAR, F. B. *Open-Air Schools.* United States Bureau of Education Bulletin 1916, No. 23.
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