

MEDIAN COSTS OF 150 KANSAS RURAL HIGH SCHOOLS, 1929-1930

by

Gaile A. Carbaugh
Bachelor of Arts
Wichita University, 1924

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J. W. Bunte

Instructor in Charge

Raymond A. Schwepker

Head of the Department

May, 1931.

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CHAPTER I
INTRODUCTION

The last two or three decades have marked a very remarkable growth in this country in the extension of opportunities for secondary education. To the rural sections, the problem of how best to provide high school advantages for the country boy and girl is a perplexing one. In the effort to care for the schooling of their children, many of these communities have not been slow in establishing high schools.

Kansas has been particularly active in the endeavor to provide adequate educational opportunities for the rural youth of the state. The year 1886 marked the first attempt when the state legislature passed the County High School Law. This provision being deemed inadequate, the Barnes High School Law of 1905 was enacted and the Township High School Law of 1911 paved the way for the enactment of the Rural High School Law in 1915.

The Rural High School Law was the fourth attempt of the state of Kansas to provide free high school opportunities for all eligible pupils of the state. This law in full reads,

"The legal electors residing in territory containing not less than sixteen (16) square miles shall have authority to form a rural high school district, whose boundaries shall have been approved by the county superintendent of public instruction and by the county commissioners of each county in which any part of such proposed district shall be situated, or by the state superintendent of public instruction in case the county superintendent and boards of county commissioners of two or more counties shall fail to agree on the approval of the boundaries of the proposed dis-

trict and to establish, locate and maintain therein a rural high school as hereinafter provided."¹

The enactment of this law started a frenzied establishment of rural high schools which far surpassed the anticipations of the framers of the law. In 1916, there were 25 township and rural high schools with an enrolment of 376 pupils. By 1928 the number of schools had increased to 295 with an enrolment of 18,725 pupils.² In September, 1930, 316 rural high schools reported an enrolment of 21,211 pupils.³

All of the 316 rural high schools reported in Kansas in September 1930 were not created under the Rural High School Law of 1915. In 1917, the state legislature passed the following enactment:

"Township high schools heretofore established under the provisions of Chapter 262 of the Sessions Laws of 1911 or Chapter 278 of the Session Laws of 1913 shall hereafter be governed by the laws relating to rural high school districts."⁴ Again in 1921, a legislative enactment affected the Township High Schools as follows:

"Township high schools heretofore organized and presently established under special acts are hereby declared to be rural high schools and shall be hereafter governed by the laws relating to rural high school districts."⁴

Thus by establishment and by legislative action, the number of rural high schools in the state has increased from 25 in 1916 to 316 in 1930.

The rural high school law of 1915 has provided a type of second-

ary education for the rural school population that is extremely popular but how adequately and at what cost this education is being furnished is another problem.

CHAPTER II

THE PROBLEM AND DEFINITIONS

It is the purpose of this study to ascertain the median costs of the 301 rural high schools operating in the state of Kansas during the school year 1929-1930. Such median figures have value for purposes of comparing different programs, types of organizations and communities for one or several years.

The problem naturally lends itself to statistical treatment and that method is employed throughout this study. The unit of costs used is the average daily attendance.

The general question, "What are the median costs per pupil of the rural high schools in Kansas?" represents the problem. The specific questions listed below give the nature of the phases of the high school costs studied.

Answers are sought for the following questions:

1. What is the median cost per pupil in average daily attendance of the school costs allocated under each of the headings: General Control, Instructional Service, Operation, Maintenance, New Outlays, Debt Service, Pupil Transportation and Miscellaneous Expense?
2. What is the median cost of Current Expenses per pupil in average daily attendance?
3. What is the total median cost per \$1000 unit of district assessed valuation?
4. What relationship exists between school size and school costs?

In order to clearly understand the meaning of terms used in this problem, the definitions of all expressions which may need clarification are given.

The "expense of general control" applies to all expenses incurred in connection with the business of the district, cost of board records and legal services.

"Cost of Instruction" includes the salaries of instructors, the cost of teaching supplies and tuition.

"Cost of operation" applies to the cost of janitor services, fuel, light, water, power and telephone.

The "cost of maintenance" of the school plant includes the cost of repair of buildings, repair and replacement of equipment and insurance.

Under "New Outlays" are classified such items as the cost of new lands and new equipment.

"Debt Service" is defined as all amounts paid as principal and interest on bonds and all forms of borrowed money.

All expenses incurred in transporting pupils to and from school are included in cost of "pupil transportation".

All expenses not mentioned under the above classifications are listed as "Miscellaneous expenses".

"Current Expenses" include all expenses of the school year less the amounts necessary for cost of "maintenance" of the school plant and the cost of "New Outlays".

The study of rural high school costs can be readily justified.

Carl B. Althaus,² of the University of Kansas found that from 1916 to 1928 taxes levied in counties operating under the "Barnes Law" in county-community high school districts, in high school tuition counties and in township and rural high schools increased 227,252, 1010, and 2042 per cent respectively. In every case the increase has been large but the increase in taxes levied for township and rural high schools is almost beyond reason. For the same period of time, 1916-1928, school taxes in comparison with other tax levies showed the greater increase.

During this interval of time, state taxes increased 97 per cent, county taxes 108 per cent, township taxes 66 per cent, city taxes 140 per cent and school taxes 202 per cent.

In accounting for the 202 per cent increase in school taxes, the same writer² states, "The extension and development of special high school provisions,^{*} however, are doubtlessly responsible for a considerable portion of the increase in school taxes."

*By special high school provisions is meant the county-community, Barnes Law, county tuition, rural and township high schools.

CHAPTER III

RELATED LITERATURE

The problem of school costs is not a new one. Studies of varying scopes and techniques are numerous. Charles W. Hunt³ made a study of the per pupil cost of secondary education in the state of New York. The costs were based on the average daily attendance. Among his findings are the following statements:

1. The state of New York has in practice no clear-cut standards of costs for its secondary schools. This is shown by the variability for different districts and over a number of years in such matters as per pupil costs for salary and other expenditures, the amount spent in secondary schools compared with the expenditures for all schools, the relation of salary cost to total cost for secondary schools, and the per-capita costs for secondary school purposes.

2. The median per pupil costs for total current expenses were for 1920-21 in first class cities \$175, in second class cities \$130, in third class cities \$113, in villages of over 4500 population \$125, in four year union schools \$143, in three year union schools \$157, in two-year union schools \$214, in one-year union schools \$204.

3. After a secondary school has reached the size of 75 pupils or more, variations in per-pupil costs for current expense are not large. Using only such costs as a standard, the optimum size for a secondary school is 75 students or more.

A.K. Loomis⁵ analyzed the costs per pupil of 99% of the small

and medium-sized high schools in Kansas in 1921-23. His work showed that in many of the small and medium-sized schools, the cost per pupil is (too) high. He supports his conclusion with figures showing the average cost per pupil, average valuation per pupil and the average mill levy needed to support the school. Many wealthy school districts with a low mill levy had excessive per pupil costs.

Emery N. Ferris⁶ after making a survey of the rural high schools of New York state, says, "Home communities are assuming a financial burden for the support of their local high school that is excessive."

Edward B. Wedel⁶ divided the problem of costs of public secondary education in Harvey County, Kansas, into four phases:

1. The ability of city school districts to support the school.
 2. The effort of city school districts to support the school.
 3. The ratio between cost of instruction and other current expenses.
 4. The subject costs per student hour. In his summary of conclusions he states; 1. There is considerable difference in the ability of the city school districts of Harvey County to support a high school, the smallest school being the most able financially to support the school.
2. There is also considerable difference in the effort that these city school districts put forth in maintaining a high school. The district which supports the largest school, puts forth the greatest effort to support its school.

3. There is no positive correlation between the ability of the city school districts and the effort they put forth in maintaining

their school.

4. The ratio between the incidental cost is lower for the smaller schools.

5. There is considerable variability from year to year of such cost factors as administration and supervision of the superintendent, supervision of the principal, teaching and supervised study; but this variation is greatest in the study hall, vacant period and current expense factors.

Robert H. Pool⁹ made a study of the five high schools in Pawnee County, Kansas. His problem was quite similar to that of Edward B. Wedel. Pool's conclusions may be summarized as follows:

1. There is a difference in the ability of these communities to support the school, the school with the largest enrollment has the lowest financial ability to support public education.

2. Marked differences in the tax levies were found; the largest school having the highest levy but no school district seemed to be severely taxed to support their school. *its*

3. A marked tendency for the ratio between the amount paid teachers and other current expenses to increase as the size of the school decreases.

4. Considerable variation in the cost of a subject unit per hour was found.

James H. Culbertson⁴ traced the growth of the rural high schools in Kansas since 1915 in the following phases; assessed valuation, tax levy in mills, the number of high school teachers employed and the high school enrollment.

His conclusions show that the rural high school movement has been one of very rapid growth, 15 rural high schools being established during the 1915-1916 biennium. The 1917-18 biennium saw the most rapid growth as the number then increased to 121. At the close of the 1919-20 period, there were 209 rural high schools in Kansas.

The assessed valuation of these school districts seems to have been fairly constant. The median period was [#]2,228,571. There is a very unequal distribution of wealth; as it varies from 262,289 to 12,208,971. This necessarily means very unequal educational opportunity in terms of total amount of assessed valuation back of each school.

In each biennial period, there was an increase in the tax levy in mills over the preceding period. The burden of educational support in terms of tax levy is very unequal, the highest levy being 25 times greater than the lowest.

There is a substantial increase in number of teachers employed each biennium. From 1919-1920 to 1925-1926 this increase was 35 per cent.

The greatest growth of all the various phases has been in the enrolment. The median enrolment shows a 54 per cent increase from 1919-1920 to 1925-1926.

CHAPTER IV

SOURCE AND TREATMENT OF DATA

All figures used in this study were taken from the annual reports made by the county superintendents of public instruction. The annual reports for the school year 1929-1930 were used as sources of information.

Data were gathered directly from the county superintendents annual reports by the writer and transcribed on a form prepared for this purpose. A copy of this form and the annual reports used are included in the appendix.

Insofar as possible, for purposes of verification all figures obtained in the manner described in the foregoing section were checked by reference to the annual reports made on Form 18-F by the rural high school principals to the state superintendent of public instruction.

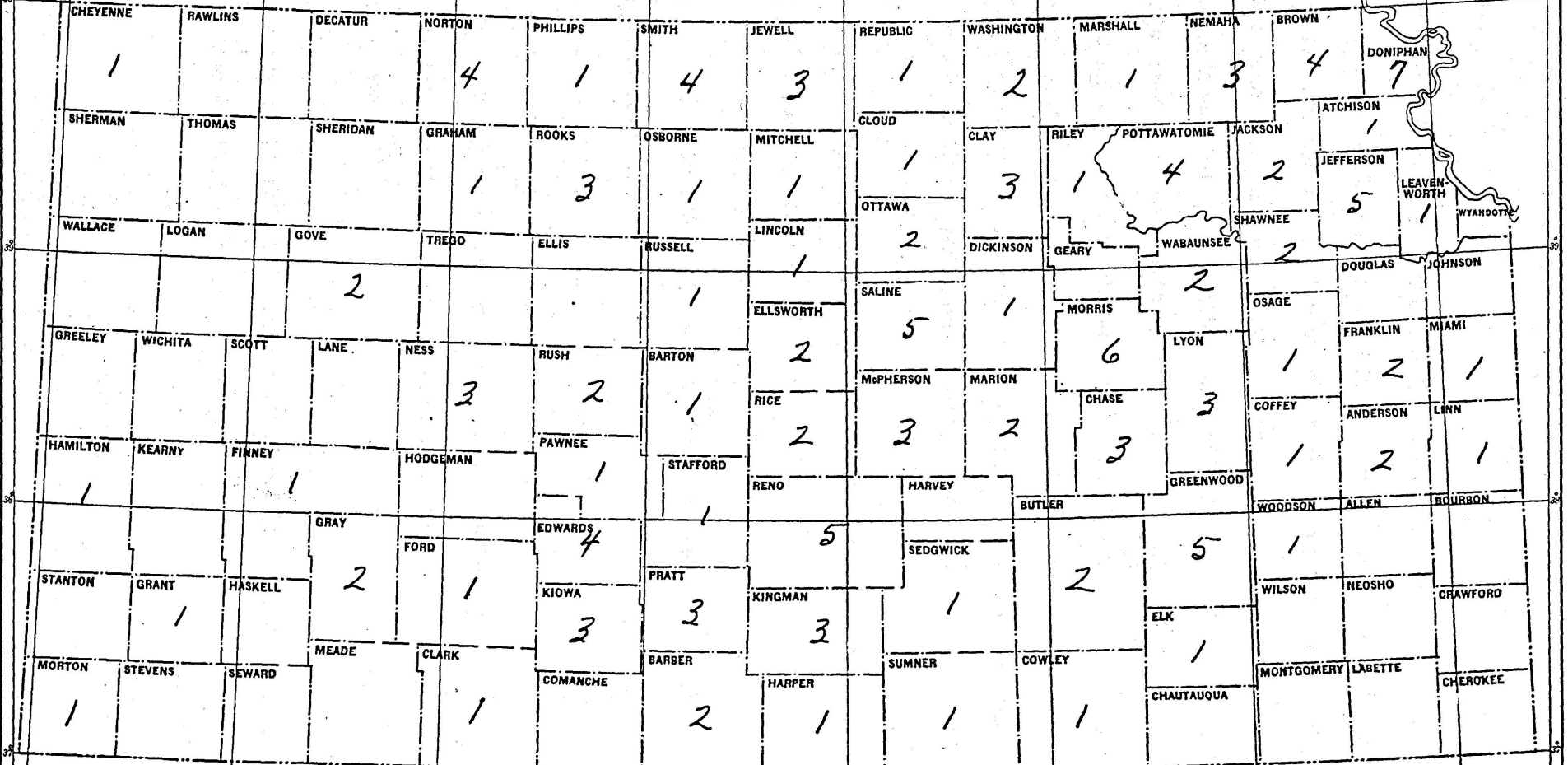
The individual costs of 150 rural high schools are used in this study. In order to secure a sampling of the rural high schools of the state, the rural high schools listed in the 1929-1930 Kansas Educational Directory were arranged in an alphabetical order. All even numbered schools were used in this problem.

Chart No. I shows the state wide distribution by counties of the high schools represented in this study.

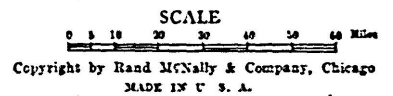
For purposes of comparison, the rural high schools are divided into fifteen categories on the basis of the average daily attendance of the different schools. The categories include all rural high schools with an average daily attendance of 1-9 to 140-149 inclusive.

CHART I

THE STATEWIDE DISTRIBUTION BY COUNTIES OF THE 150 RURAL HIGH SCHOOLS REPRESENTED IN THIS STUDY



RAND McNALLY
 LETTER SIZE OUTLINE MAP
KANSAS



To find the cost of General Control for A.D.A., the total reported cost of general control was divided by the number of pupils in average daily attendance and the quotient represented the cost of the particular school per A.D.A. Example: cost of general control was reported to be 38, then $57.56 \div 38 = 1.51$ * cost of general control per A.D.A. To find the cost per \$1000 unit of district assessed valuation the total cost of the school year representing the cost of general control, instructional service, cost of operation, cost of maintenance, debt service, new outlays, cost of pupil transportation and miscellaneous expenses was divided by the quotient obtained by dividing the district valuation by 1000.

Thus: The total cost of the school year was \$9539.49; the assessed valuation was \$1,991,983.

$$1,991,983 \div 1000 = 1992.$$

$9539.49 \div 1992 = 4.79$ ** the cost per \$1000 unit of district valuation.

When the cost of general control per pupil in average daily attendance had been computed for each rural high school reporting cost of general control, the data were arranged in tabular form according to Table I and appropriate statistical treatment applied to secure representative facts.

*All computations in this and similar problems are computed to the nearest two places.

** - Computation carried to nearest two places.

CHAPTER V

PRESENTATION AND INTERPRETATION OF DATA

The tables and graphs in this section present a statistical interpretation of the data secured from a study of the costs of the 150 rural high schools represented.

The tables show the range of costs of each cost allocation, the distribution of schools in average daily attendance, the median cost of each classification of school size and the median cost of the entire distribution.

The graphs give a picture of the median cost of each of the fifteen categories of schools together with the median cost of the total number of schools. A separate graph is shown for each cost allocation.

TABLE I

DISTRIBUTION OF GENERAL CONTROL COSTS FOR 60 KANSAS RURAL HIGH SCHOOLS, 1929-1930

		Number of Schools Having an A.D.A. of																
: COST		:1:	:10:	:20:	:30:	:40:	:50:	:60:	:70:	:80:	:90:	:100:	:110:	:120:	:130:	:140:	:	
: PER		:/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	Total	
: A.D.A.		:9:	:19:	:29:	:39:	:49:	:59:	:69:	:79:	:89:	:99:	:109:	:119:	:129:	:139:	:149:	:	
15 - up :									1								1	
14-14.99:									1								1	
13-13.99:																	0	
12-12.99:	1																1	
11-11.99:																	0	
10-10.99:					1												1	
9--9.99:																	0	
8--8.99:	1							1									2	
7--7.99:																	0	
6--6.99:								1	1					1			3	
5--5.99:																	0	
4--4.99:									2								2	
3--3.99:					1	1			1								3	
2--2.99:					1	1	1	1		1	1					1	7	
1--1.99:				2	1	1	1	2	1	1	1				1		10	
0---.99:	1		1	7	4	5	2	2	2	1			3	2			29	
No. Cases	0	1	4	11	6	11	9	3	4	3			5	2	1	0	0	60
Median		.50	.50	1.50		.50	2.50	1.00					.50	.50	1.50	0	0	1.10

Median = 1.10 ± .0118
 Q3 = 2.085
 Q1 = .25
 Q = .9175
 σ = .066 ± .08

Table No. I shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen categories of schools, the median cost of general control of each classification and the median of the total number of schools reporting cost of general control.

The range of the per pupil cost is \$0.09 - \$16.30.

There is no significant correlation between school size in A.D.A. and the cost of general control.

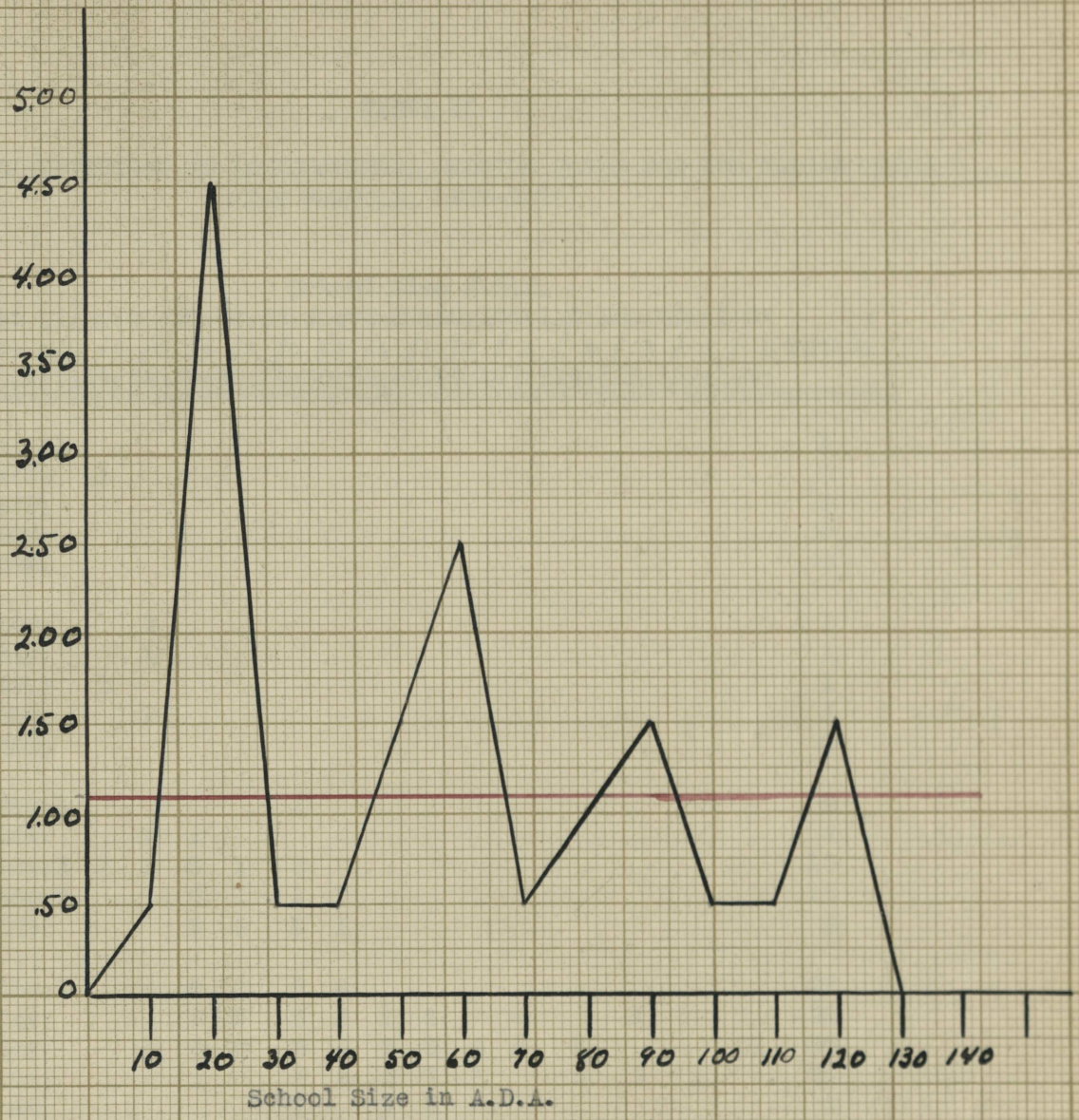
Figure No. 1 shows the median cost in general control of the fifteen categories of rural high schools and the comparison of each median cost with the median cost of general control of the 60 cases reporting cost of general control.

The median cost of schools with an A.D.A. of 20-29 is far in excess of the median of the 60 cases.

Median per Pupil
Cost in A.D.A.

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— Median of Each Classification of Schools
 — Median of 60 Rural High Schools

GRAPH NO. I
 MEDIAN COST OF GENERAL CONTROL OF 60 KANSAS RURAL HIGH
 SCHOOLS, 1929-1930.

CHICAGO

TABLE II

DISTRIBUTION OF INSTRUCTIONAL SERVICE COSTS FOR 150 KANSAS RURAL
HIGH SCHOOLS, 1929-1930

		School Size A.D.A.																
		1	10	20	30	40	50	60	70	80	90	100	110	120	130	140	:	
		Per	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	/:	Total:	
		A.D.A.	9	19	29	39	49	59	69	79	89	99	109	119	129	139	149	:
450-up	:1																1	
430-449	: 1																1	
410-429																	0	
390-409																	0	
370-389																	0	
350-369	: 1																1	
330-349	: 1																1	
310-229	: 1																1	
290-309	: 1																1	
270-289																	0	
250-269	:1						1										2	
230-249		2	2														4	
210-229	:1	1	2	3	1	2											10	
190-209	:1			9	1	1	1										13	
170-189				3	4	1	1										9	
150-169		4	8	4	7	4											27	
130-149			2	5	6	3	1	4		4			1				26	
110-129		2	5	2	3	4	2	5	4	4	1				1		33	
90-109			1		1	3	2	1	1		2	1	1				13	
70-89					1		1	1									3	
50-69			1		1	1					1						4	
No. Cases		4	3	13	34	17	24	17	6	11	5	8	4	2	1	1	150	
		320	170		150	110	117.5	110										
Median		230	225	157.5	133.3	124	130										146.92	

Median = 146.92 ± .3221

Q₃ = 184.44

Q₁ = 120.61

Q = 31.915

r = -.523 ± .04

Table No. II shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the 15 categories of schools, the median cost of instructional service for each classification and the median of the total number of schools reporting costs of instructional service.

The range of the per pupil cost is 59.73 - 915.67. The school with a per pupil cost of 915-67 for instructional service had an A.D.A. of two pupils.

The correlation of $-.523 \pm .04$ indicates that the smaller rural high schools have the greater cost of instructional service per pupil in average daily attendance.

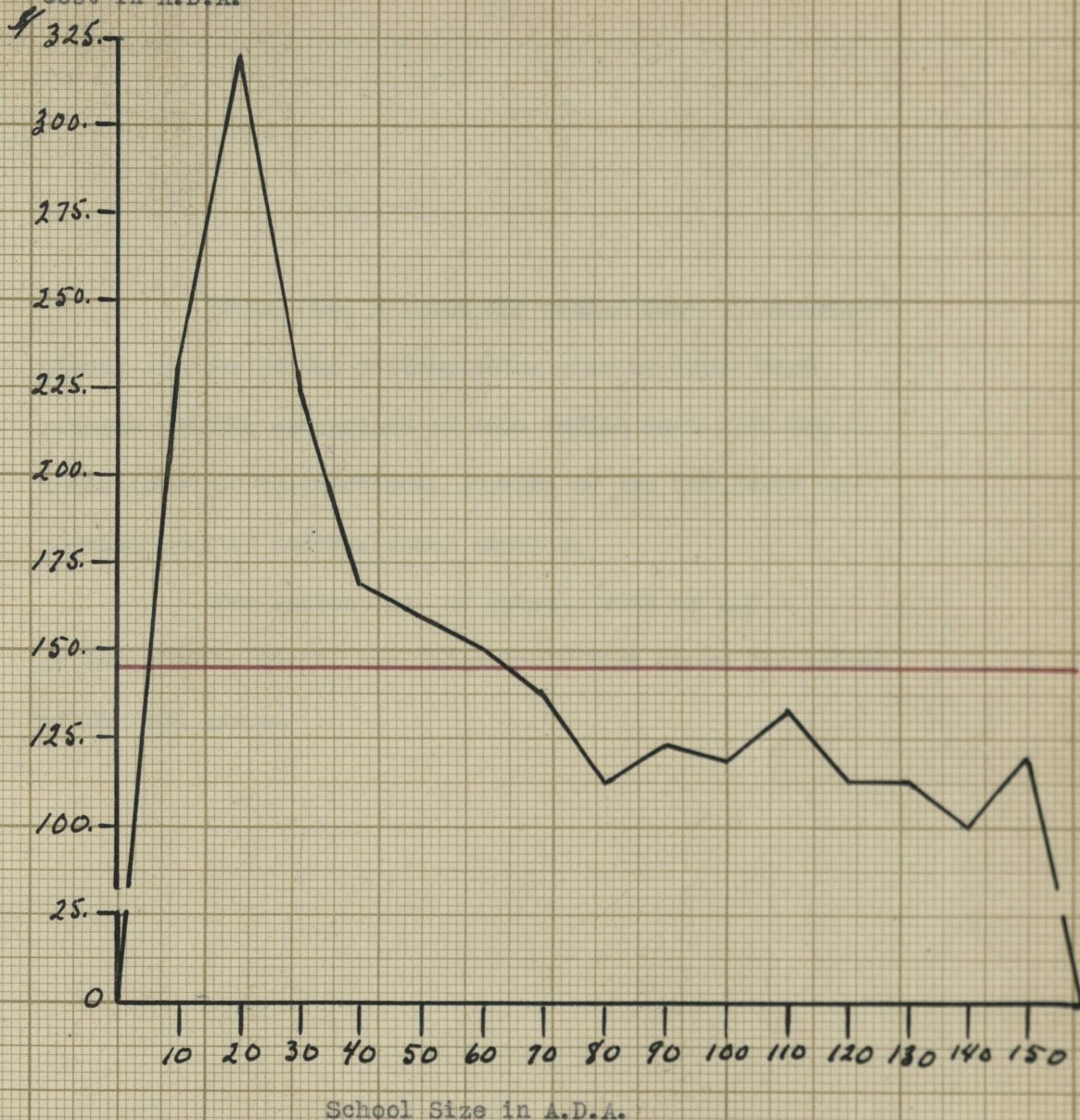
In comparison with comparable figures obtainable, the median cost per pupil of \$146.92 for instructional service is exceedingly high. William E. Andrews made a study of instructional costs in 17 high schools¹⁰ in 13 counties in central Illinois using the A.D.A. as the unit. He reports an average cost of teaching plus incidental expenses incurred by teaching of \$52.80 per pupil. This figure was found in 1915.

A more recent work by F.L. Whitney¹¹ made at Huron, South Dakota, showed an average per pupil cost of instruction for high schools of 54.07.

A bulletin of the University of Kansas¹² contains this statement:

" . . . But in the small high schools, the per pupil cost of even poor instruction is high; in some instances actually exceeding \$400 a year."

Median per Pupil
Cost in A.D.A.



— Median of each classification of schools
 — Median of 150 rural high schools

GRAPH NO. 2

MEDIAN COST OF INSTRUCTIONAL SERVICE OF 150 KANSAS
RURAL HIGH SCHOOLS, 1929-1930.

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Figure No. 2 shows the median cost of instructional service of the fifteen categories of rural high schools and the comparison of each median cost with the median cost of instructional service of the 150 cases reporting cost of instructional service.

The median cost of schools with an A.D.A. of 1-9, 10-19, 20-29, are excessively high above the median of the 150 cases.

TABLE III

DISTRIBUTION OF OPERATION COSTS FOR 146 KANSAS RURAL HIGH SCHOOLS, 1929-1930

		School Size A.D.A.																
		10	20	30	40	50	60	70	80	90	100	110	120	130	140	Total		
		Per:	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
		A.D.A:	9	19	29	39	49	59	69	79	89	99	109	119	129	139	149	:
160- up	:1																	1
150-159.99:	1																	1
140-149.99:																		0
130-139.99:																		0
120-129.99:																		0
110-119.99:	1																	1
100-109.99:																		0
90--99.99:		1	1															2
80--89.99:																		0
70--79.99:		2	1															3
60--69.99:			1	1		1												3
50--59.99:		1	2			1												4
40--49.99:		1	3	4	5	1			1			1						16
30--39.99:			1	6	5	7	3			1	1		1					25
20--29.99:1				5	4	8	4	3		6	2	4		1				38
10--19.99:		1	2	7	4	6	7	3		4	2	2	1		1	1		41
1--9.99:				3	1	2	2					1	2					11
No. Cases		3	3	10	30	20	25	17	6	11	5	8	4	2	1	1		146
Median		155	45		30	32	22.5	20		22.5	22.5	20	30	15	15			25.53

Median=25.53 ± 1.1161

Q₃ = 37.80Q₁ = 16.22

Q = 10.79

r = -.357 ± .048

Table No. III shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the 15 classifications of schools, the median cost of operation for such classification and the median of the total number of schools reporting cost of operation.

The table reads "There are three schools in the 1-9 A.D.A. classification with the median cost of operation of \$155 per pupil in A.D.A. The median cost per pupil for the 146 schools is \$25.53."

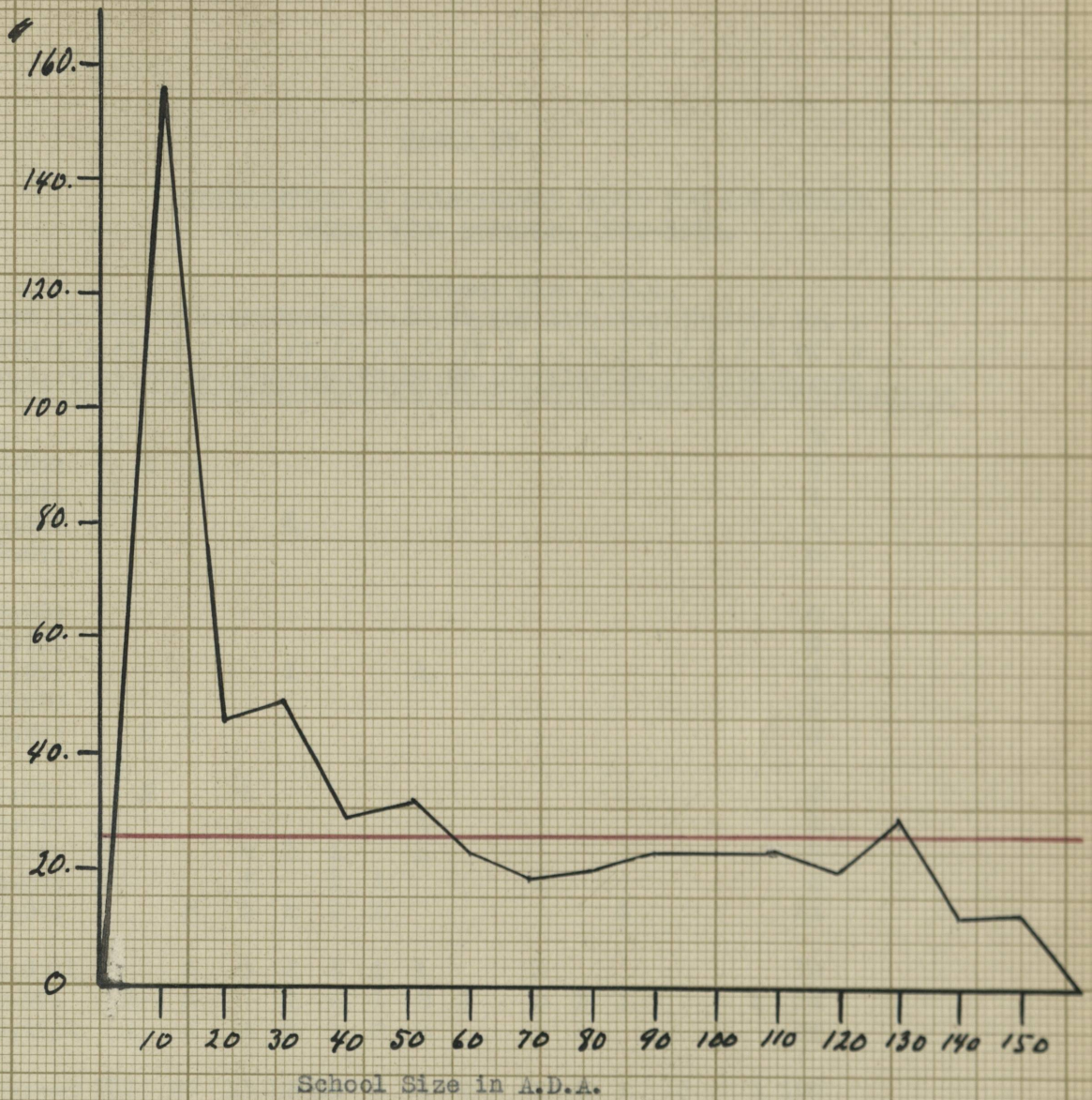
The schools have a wide range of per pupil cost of operation, the range being \$1.77 - \$270.00.

The correlation of $-.357 \pm .048$ between school size as measured by the A.D.A. and cost of operation indicates that the smaller school has the greater cost per pupil in operation.

The median per pupil cost of operation of \$25.53 is high in comparison with the average cost per pupil of \$11.75 for operation found by F.L. Whitney¹¹ in his study of pupil unit costs in small school systems.

Figure No. 3 shows the median cost of operation of the 15 categories of rural high schools and the comparison of each median cost with the median of the costs of operation of the 146 cases reporting costs of instructional service.

Median per Pupil
Cost in A.D.A.



— Median of each classification of schools
 — Median of 146 rural high schools

GRAPH NO. III

MEDIAN OF COST OF OPERATION OF 146 KANSAS RURAL HIGH
SCHOOLS, 1929-1930.

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TABLE IV

DISTRIBUTION OF MAINTENANCE COSTS FOR 120 KANSAS
RURAL HIGH SCHOOLS, 1929-1930.

		School Size A.D.A.															
Cost	:	1:10:	20:	30:	40:	50:	60:	70:	80:	90:	100:	110:	120:	130:	140:	No. :	
Per	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	of :	
A.D.A.	:	9:	19:	29:	39:	49:	59:	69:	79:	89:	99:	109:	119:	129:	139:	149:	Cases:
85-up	:	1		1													2
80-84.99:			1	1													2
75-79.99:		1															1
70-74.99:						1											1
65-69.99:																	0
60-64.99:																	0
55-59.99:																	0
50-54.99:						1			1								2
45-49.99:				1													1
40-44.99:		2	3														5
35-39.99:		2		1													3
30-34.99:									1								1
25-29.99:				2	1	1		1									5
20-24.99:				2		1	1				2						6
15-19.99:		2	5	2	2	1							1				13
10-14.99:	1	1	6	3	2	3	1	1		1							19
5-9.99:	5	5		3	6	1	2	3		2	3	1			1		32
0-4.99:	1	1	6	2	6	1	2	3		4	1						27
No. Cases	2	3	11	25	15	16	14	6	9	3	9	4	2	0	1		120
Median	5.50	9.50	17.50	10.00	8.75			6.25	10.50	10.50	10.26						

Median : 10.26 ± .809
 Q₃ = 19.62
 Q₁ = 5.44
 Q = 7.09
 r = -.2972 ± .056

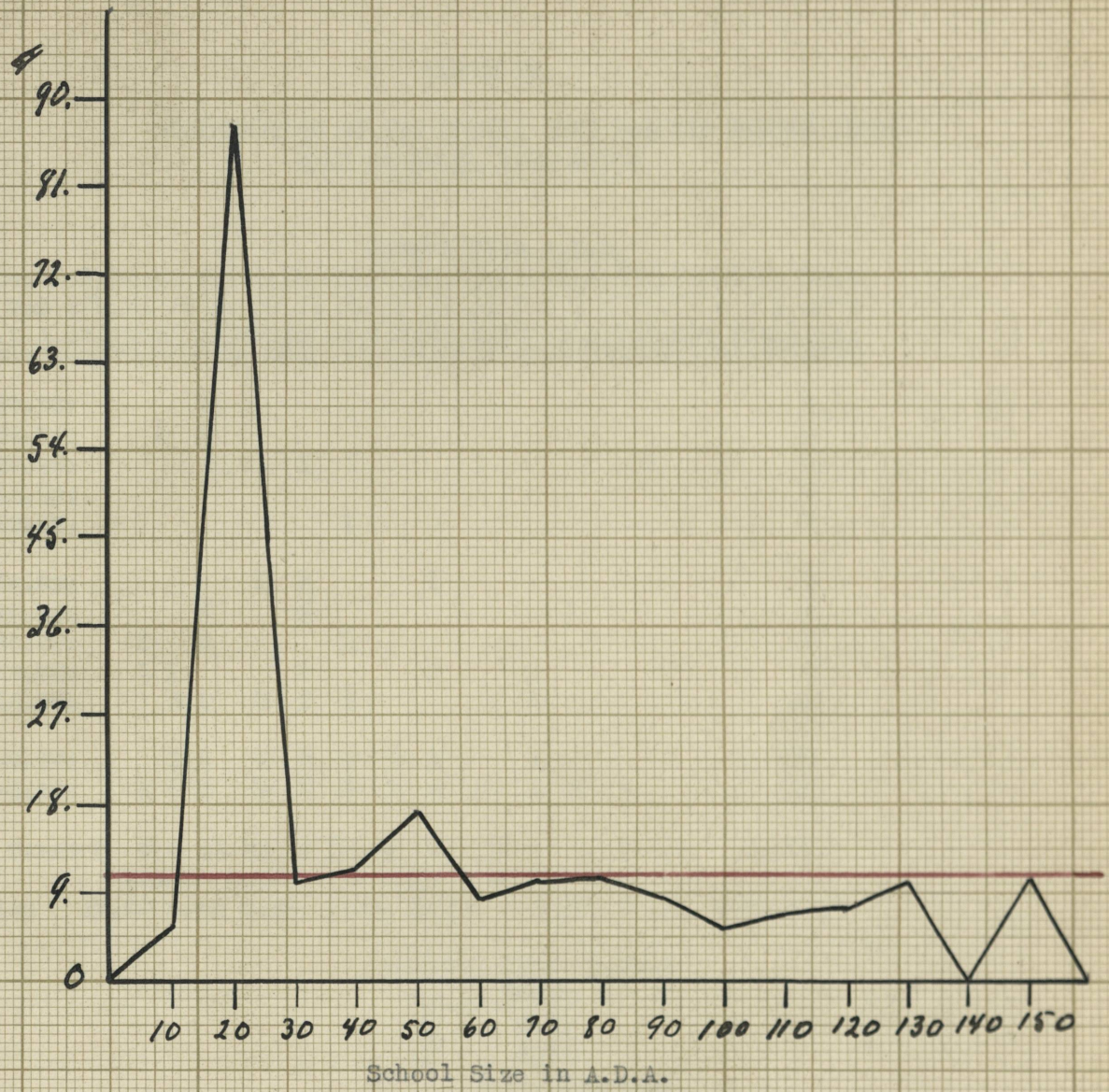
Table IV shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen classifications of schools, the median cost of maintenance for each classification and the median of the total number of schools reporting cost of maintenance.

The range shows considerable variation in per pupil cost of maintenance between the schools, the range being \$0.17 - \$96.40.

The correlation of $-.2976 \pm .056$ shows no pronounced relationship between school size and cost of maintenance.

Figure No. 4 shows the median cost of maintenance for the fifteen categories of rural high schools and the comparison of each median cost with the median cost of maintenance for the 120 schools reporting cost of maintenance.

Median per Pupil
Cost in A.D.A.



— Median of each classification of schools
 — Median of 120 schools--Rural High Schools

GRAPH NO. IV

MEDIAN OF COST OF MAINTENANCE FOR 120 KANSAS RURAL
HIGH SCHOOLS, 1929-1930.

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1930-1931

Table No. V shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen classifications of schools, the median cost of new outlays for each classification and the median of the total number of schools reporting cost of maintenance.

The range per pupil costs for new outlays is \$0.04 - \$57.33.

The correlation of $-.1588 \pm .06$ is indicative of little relationship between school size in A.D.A. and the per pupil cost of new outlays.

The median figure of \$9.81 for new outlays compares favorably with the \$12.10 average annual cost per pupil attending for Kansas disclosed by the Bureau of Education.¹³

Figure No. 5 shows the median cost of new outlays for the fifteen categories of rural high schools and a comparison of each median with the median cost of new outlay of the 120 rural high schools reporting expenditures for new outlays.

Median Cost per Pupil in A.D.A.



— Median of each classification of school
 — Median of 120 Rural High Schools

GRAPH NO. V.

MEDIAN OF COST OF NEW OUTLAYS FOR 120 KANSAS RURAL HIGH SCHOOLS, 1929-1930.

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TABLE VI

DISTRIBUTION OF DEBT SERVICE COST FOR 67 KANSAS RURAL HIGH SCHOOLS, 1929 - 1930

		School Size, A.D.A.														No. :		
		1	10	20	30	40	50	60	70	80	90	100	110	120	130	140	of :	
		/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	of :	
		A.D.A.	9	19	29	39	49	59	69	79	89	99	109	119	129	139	149	Cases :
190--189.99:		1					1											2
180--179.99:							1											1
170--169.99:	1			1	1													3
160--159.99:																		0
150--149.99:																		0
140--139.99:																		0
130--129.99:	1																	1
120--119.99:					1													1
110--109.99:								1			1							2
100--99.99:					1													1
90--89.99:																		0
80--79.99:			1															1
70--69.99:				1				1										2
60--59.99:				1				1										2
50--49.99:									1		1							2
40--39.99:		1							1									2
30--29.99:			1		2	1			1	1								6
20--19.99:			1			1	1	2										5
10--9.99:		1	3		1						1			1				7
0--9.99:		3	4	2	3	5		3	2	3	3				1			29
No. Cases	0	2	5	11	5	10	8	4	8	3	6	3	1	1	0			67
Median	0	155	15.00	40.00	50.00	5.00	25.00	10.00	15.00									16.43

Median = 16.43 ± 3.9133

Q₃ = 56.25

Q₁ = 5.00

Q₀ = 25.625

r = .1012 ± .08

Table No. VI shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen classifications of schools, the median cost of Debt Service for each classification and the median of the total number of schools reporting cost of debt service.

The range for the per pupil cost of Debt Service is \$0.08 $\frac{1}{2}$ \$915.52. The correlation of .1012 \pm .08 is not substantial and shows only a small relationship between the size of the school in A.D.A. and the cost per pupil for debt service.

Figure No. 6 shows the medians of the cost of debt service for the 15 categories of rural high schools and the comparison of each median cost with the median cost of debt service for the 67 cases reporting cost of debt service.

Median Cost per Pupil

in A.D.A.



— Median of each classification of school
 — Median of 67 Rural High Schools

GRAPH NO. VI

MEDIAN OF COST OF DEBT SERVICE FOR 67
 KANSAS RURAL HIGH SCHOOLS
 1929-1930.

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TABLE VII

DISTRIBUTION OF PUPIL TRANSPORTATION COSTS FOR 22 KANSAS
RURAL HIGH SCHOOLS, 1929-1930.

School Size, A.D.A.														No. :		
: Cost	:1:	10:	20:	30:	40:	50:	60:	70:	80:	90:	100:	110:	120:	130:	140:	pf :
: Per	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	:/:	pf :
:A.D.A.:	9:	19:	29:	39:	49:	59:	69:	79:	89:	99:	109:	119:	129:	139:	149:	Cases :
55-59.99:	1															1
50-54.99:						1										1
45-49.99:						1										1
40-44.99:																0
35-39.99:																0
30-34.99:				1												1
25-29.99:				1			2		1							4
20-24.99:				1							1					2
15-19.99:				2	1		1		1							5
10-14.99:				1				1								2
5--9.99:				1	2	1										4
0--4.99:				1												1
No. Cases	0	0	1	3	6	3	4	2	1	1	0	1	0	0	0	22
Median	0	0	57.50	17.50	30.00	17.50	22.50	27.50	27.50							19.00

Median = 19.00 \pm 2.2394

Q_3 = 28.13

Q_1 = 11.25

Q = 8.44

r = .1206 \pm .14

Table No. VII shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen classifications of schools, the median cost of pupil transportation for each classification and the median of the total number of schools reporting costs of transportation.

The range is \$1.53 - \$57.60. The correlation of $.1206 \pm .14$ indicates only a small relationship between school size in A.D.A. and cost per pupil of transportation.

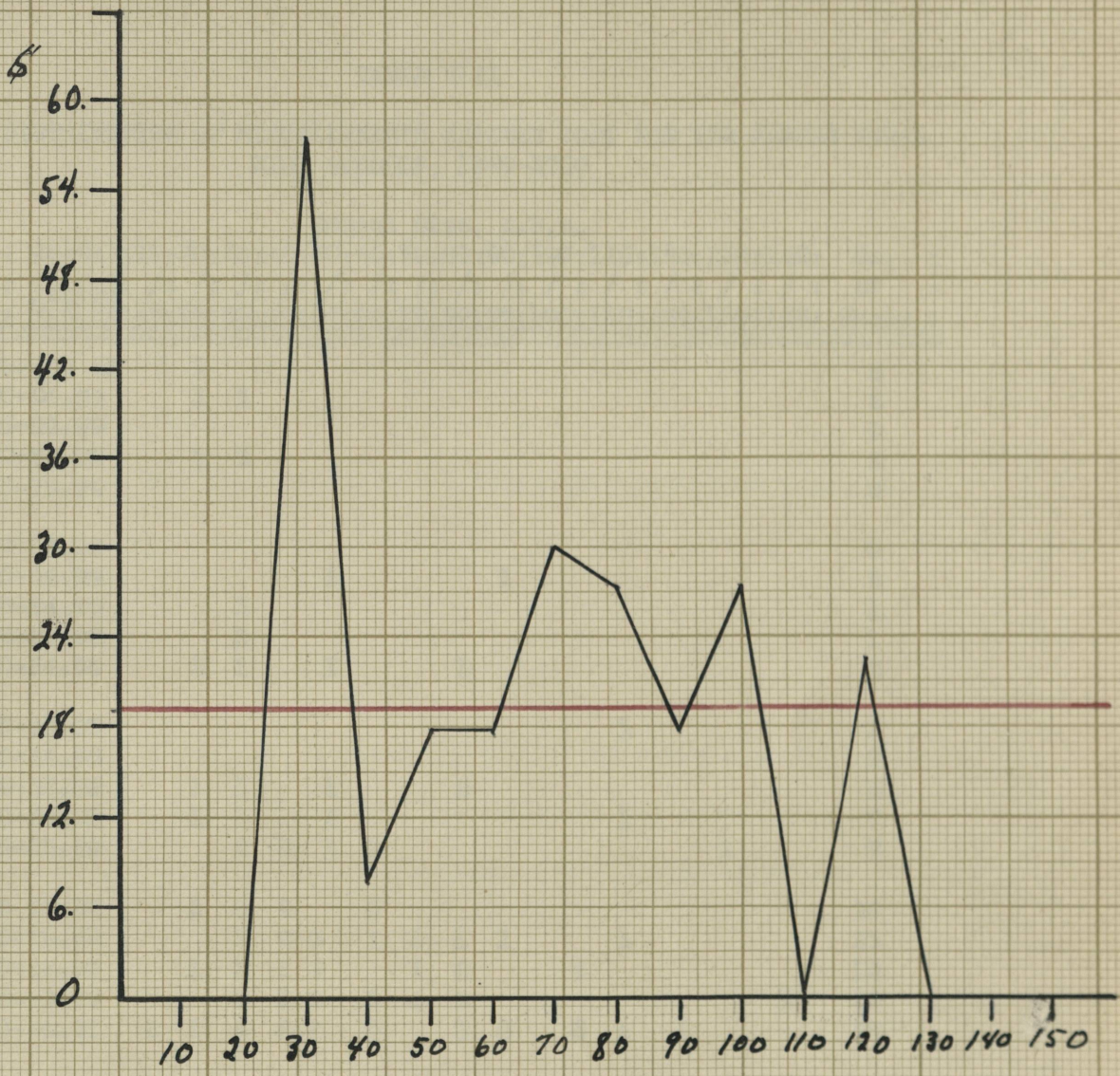
The median cost of \$19.00 per pupil is considerably less than the average cost per pupil of \$32.55 for the entire United States reported by the Bureau of Education.¹⁴ However, the median cost of \$19.00 found in this study is not comparable with the per pupil cost reported by the Bureau of Education. The median of \$19.00 is based on the A.D.A. of the entire school enrolment while the average cost of \$32.55 is computed on the basis of pupils transported.

For further purposes of comparison, the Holcomb Rural High School¹⁵ is transporting pupils at an average annual per pupil cost of \$36.90. This compares favorably with the similar average of \$32.55 for the entire United States.

In California¹⁶ the average cost per pupil per year for transportation amounts to \$41.35. This figure is for high school pupils.

Figure No. 7 shows the median cost of pupil transportation of the 15 categories of rural high schools and a comparison of each median cost with the median cost of pupil transportation of the 22 schools reporting cost of pupil transportation.

Median per Pupil
Cost in A.D.A.



— Median of each classification of school
 — Median of 22 rural high schools

GRAPH NO. VII

MEDIAN OF COST OF PUPIL TRANSPORTATION FOR
 22 KANSAS RURAL HIGH SCHOOLS
 1929-1930

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TABLE VIII

DISTRIBUTION OF MISCELLANEOUS EXPENSE COST FOR 132 KANSAS RURAL
HIGH SCHOOLS, 1929-1930

		School Size, A.D.A.															
: Cost:		1:10:	20:	30:	40:	50:	60:	70:	80:	90:	100:	110:	120:	130:	140:	No. :	:
: \$:		19:	19:	29:	39:	49:	59:	69:	79:	89:	99:	109:	119:	129:	139:	149:	of :
: 19:		19:	29:	39:	49:	59:	69:	79:	89:	99:	109:	119:	129:	139:	149:	Cases :	
95--up :	1																2
90-94.99	1	1															2
85-89.99																	0
80-84.99	1	1															2
75-79.99																	0
70-74.99																	0
65-69.99					1				1								2
60-64.99		1															1
55-59.99		1															1
50-54.99	2	1		1				1									5
45-49.99												1					1
40-44.99																	0
35-39.99	1	1		1				2									5
30-34.99	1	3		2							1						7
25-29.99		2	2	1	1								1				7
20-24.99	1	5	1		3												10
15-19.99		1	2	3	1	1	1	1			1						11
10-14.99	1	3	1	2		1	2			2							12
5--9.99		4	3	6	6	4	2							1			26
0--4.99	2	2	4	6	7	5		3	2	5	1	1					38
No. Cases	1	2	11	23	15	24	16	6	11	4	7	4	1	1	1		132
Median	2.50	24.00	9.16	7.50	7.50	2.50				17.50	27.50						9.42

Median = 9.42 ± 1.3017

Q₃ = 26.43Q₁ = 2.50

Q = 11.967

r = -.1944 ± .056

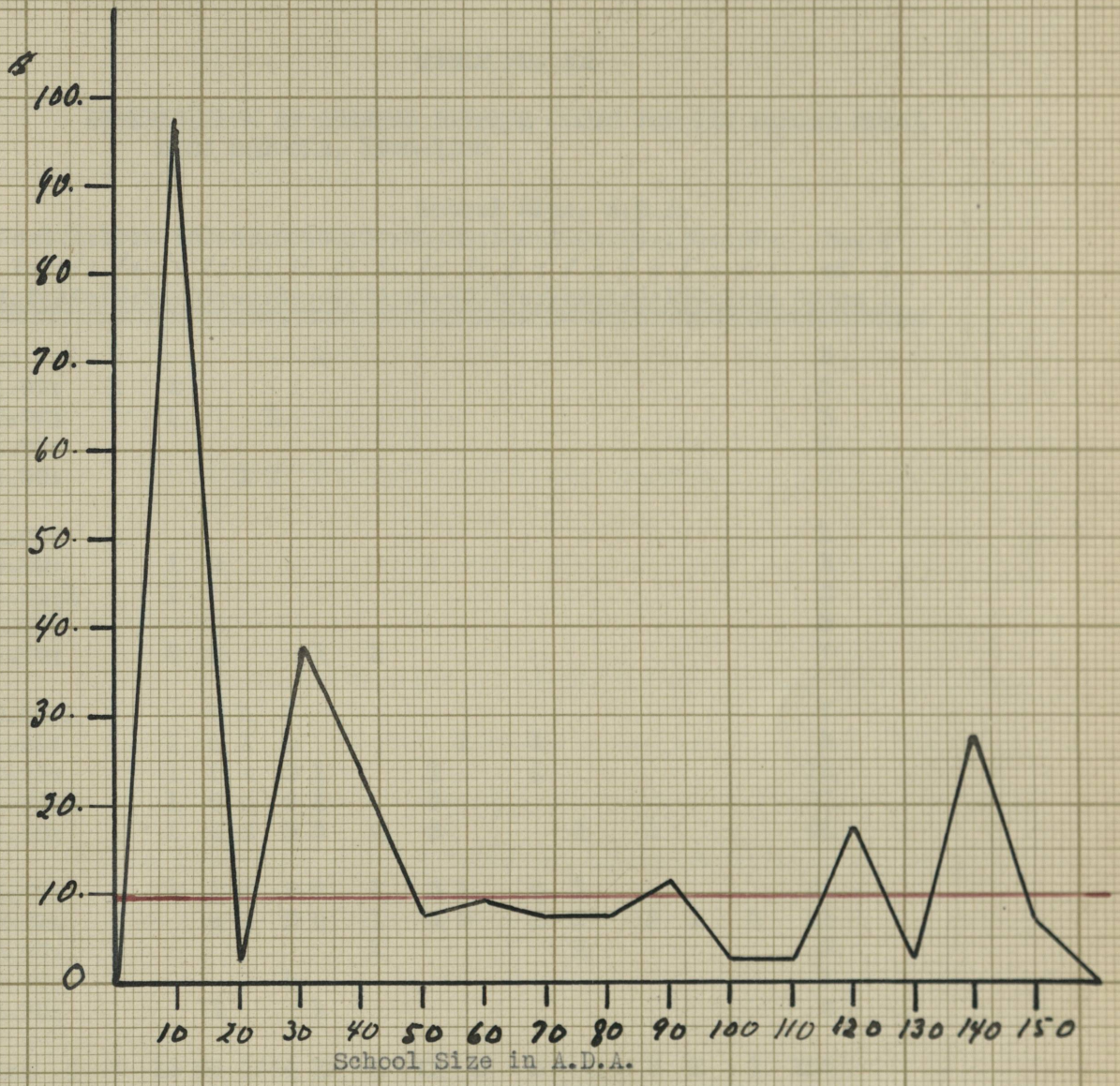
Table No. VIII shows the distribution of schools according to size in A.D.A. the distribution of costs of each of the fifteen classifications of schools, the median cost of miscellaneous expense for each classification and the median of the total number of schools reporting miscellaneous expense.

The range of per pupil cost for miscellaneous expense is \$0.24 - 232.24.

The correlation of $-.1944 \pm .056$ indicates only slight relationship between school size and per pupil cost of miscellaneous expense.

Figure No. 8 shows the median of miscellaneous expense of the 15 categories of rural high schools and a comparison of each median of miscellaneous expense with the median of the 132 cases reporting miscellaneous expense.

Median per Pupil
Cost in A.D.A.



— Median of each classification of schools
 — Median of 132 rural high schools

GRAPH NO. VIII

MEDIAN COST OF MISCELLANEOUS EXPENSE FOR 132
KANSAS RURAL HIGH SCHOOLS, 1929-1930

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TABLE NO. IX

DISTRIBUTION OF CURRENT EXPENSE COSTS FOR 150 KANSAS RURAL HIGH SCHOOLS, 1929-1930

	School Size, A.D.A.														No. of Cases	
	:1:	10:	20:	30:	40:	50:	60:	70:	80:	90:	100:	110:	120:	130:		140:
	:A.D.	:19:	:29:	:39:	:49:	:59:	:69:	:79:	:89:	:99:	:109:	:119:	:129:	:139:		:149:
525 - up	1					1										3
500-524.99:	1	2														3
475-499.99:		1		1												2
450-474.99:																0
425-449.99:				1	1											2
400-424.99:	1															1
375-399.99:		1	2													3
350-374.99:	1															2
325-349.99:			3													3
300-324.99:		3	2			1	1									7
275-299.99:	1		3	1	2											7
250-274.89:		1	3	1	1				1		1					8
225-249.99:		1	5	4	3	1			1		1					16
200-224.99:	1	1	6	5	6	1			3							23
175-199.99:		1	4	2	5	3	2	2			1		1			21
150-174.99:		1	1	2	2	7	1	3	1	4	1					23
125-149.99:			4	1	2	2	1	2	3	2	1	1	1	1		21
100-124.99:							1				1					2
75--99.99:					1											1
50--74.99:			1		1											2
No. Cases	4	3	13	34	17	24	17	6	11	5	8	4	2	1	1	150
Median	287.50	312.50	217.50	175.	181.25	162.50	150	137.50	150	137.50						205.43

Median = 205.43 ± 5.0236

Q₃ = 260.94

Q₁ = 162.50

r = 49.22

r = -.4655 ± .04

Table No. IX shows the distribution of schools according to size in A.D.A., the distribution of costs of each of the fifteen classifications of schools, the median cost of current expenses for each classification and the median of the total number of schools reporting current expense.

The range of \$69.93 - 1155.73 shows wide variability of per pupil costs of current expense.

The correlation of $-.4855 \pm .04$ indicates that the smaller the school in average daily attendance, the greater is the cost per pupil cost of current expense.

Two recent studies of per pupil cost of current expense have been made and from these studies interesting figures have been obtained. The first of these studies was made by A.K. Loomis⁶ and published in 1923.

His investigation revealed the following average per pupil costs in current expense for rural high schools.

Size	No. of Schools	Average per Pupil Cost
125-149	7	125.00
100-124	5	115.00
75-99	18	131.00
50-74	16	180.00
25-49	5	214.00

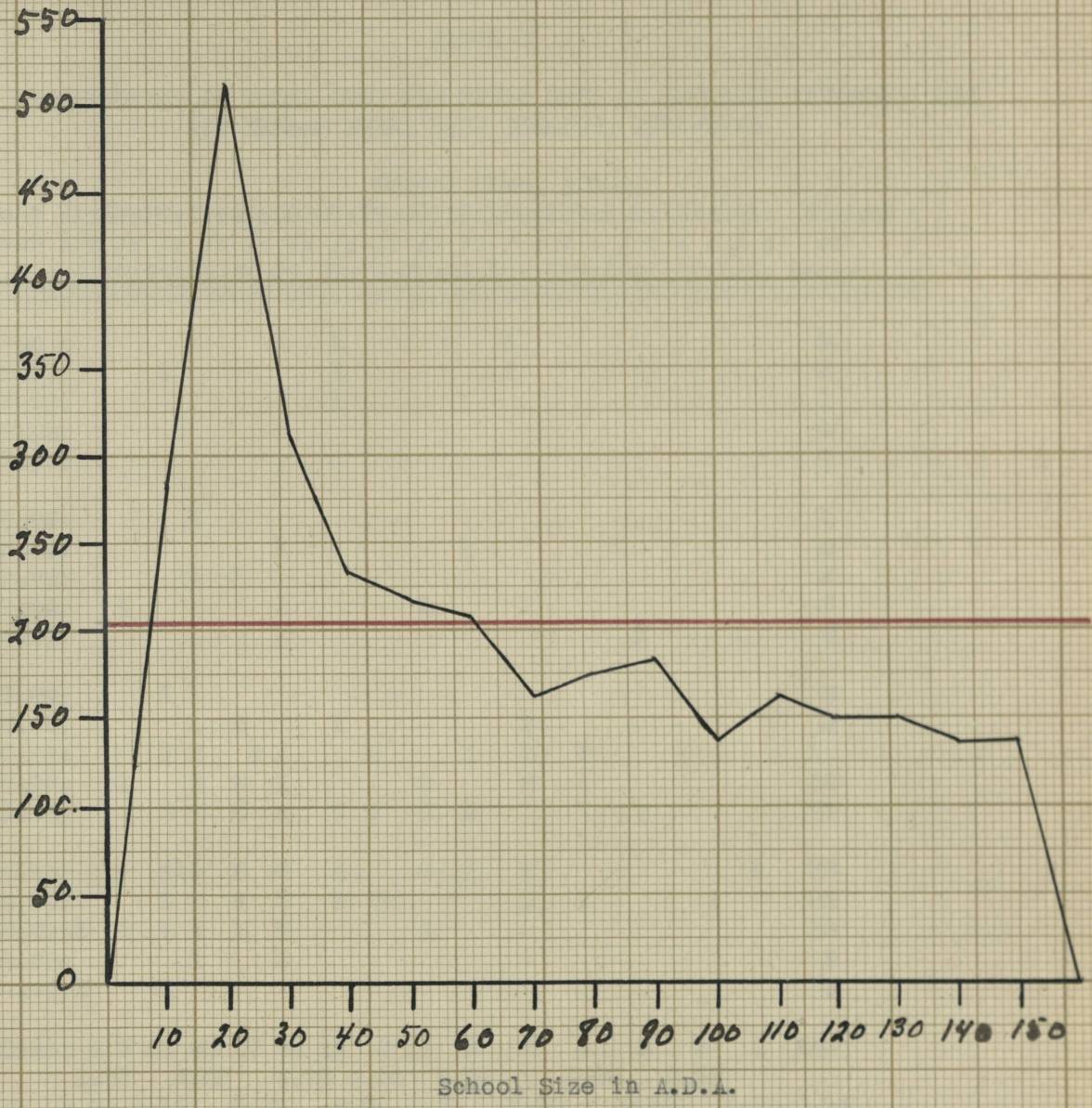
When the median per pupil cost of \$205.43 is compared with the average per pupil costs found by Loomis, the median cost found in this study is excessive.

Willard S. Ford¹⁷ in 1927-1928 studied the average per pupil costs of current expense in California high schools. The results of his study show that in 20 high schools with varying A.D.A. of 1-49, the average cost per pupil for current expense was 397.00; in 38 high schools with varying A.D.A. of 50-99, the average cost per pupil for current expense was \$295. and in 48 schools with varying A.D.A. of 100-149, the average cost per pupil for current expense was \$285.00.

The median cost of \$205.43 per pupil for the Kansas rural high schools is considerably lower than three figures cited for the California high schools.

Figure No. 9 shows the median cost in current expense of the fifteen categories of rural high schools and the comparison of each median cost with the median of the 150 schools reporting current expense.

Median per Pupil
Cost in A.D.A.



— Median of Each Classification of Schools
 — Median of 150 Rural High Schools

GRAPH IX

MEDIAN OF CURRENT EXPENSE COST FOR 150
KANSAS RURAL HIGH SCHOOLS 1929-1930

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TABLE X

DISTRIBUTION OF TOTAL COST PER \$1000 UNIT OF ASSESSED VALUATION FOR
150 KANSAS RURAL HIGH SCHOOLS, 1929-1930

		School Size, A.D.A.															
: Cost		:1:10:20:30:40:50:60:70:80:90:100:110:120:130:140:	Number :														
: Per		:/:/:/:/:/:/:/:/:/:/:/:/:/:/:/:/:/:/:	of :														
: A.D.A.:		9:19:29:39:49:59:69:79:89:99:109:119:129:139:149:	Cases :														
19 - up :					1	1											3
18-18.99:	1					1											3
17-17.99:						1											1
16-16.99:																	0
15-15.99:																	0
14-14.99:		1															1
13-13.99:					1					1							2
12-12.99:			1	1													2
11-11.99:	1					1			1								3
10-10.99:						1						1					2
9--9.99:		1	1														2
8--8.99:		1	2			1				1							5
7--7.99:		2	2	2	1		1		1	1	1						11
6--6.99:	1	3	2	1				3		2	1						13
5--5.99:		3	8	2	4	7	2	2	2		1	1					32
4--4.99:		2	10	3	8	3		4	1	1					1		33
3--3.99:		2	5	4	3	3	3			1	1			1			23
2--2.99:3	1	1	1	1	2			1									10
1--1.99:		1			1												2
0---.99:1		1															2
No. Cases	4	3	13	34	17	24	17	6	11	5	8	4	2	1	1		150
Median	2.50	5.16	5.25	5.36	5.00	7.00	8.00	4.50	5.16								

Median = 5.16 ± .1424

Q₃ = 6.81

Q₁ = 4.02

Q = 1.395

σ = .1551 ± .053

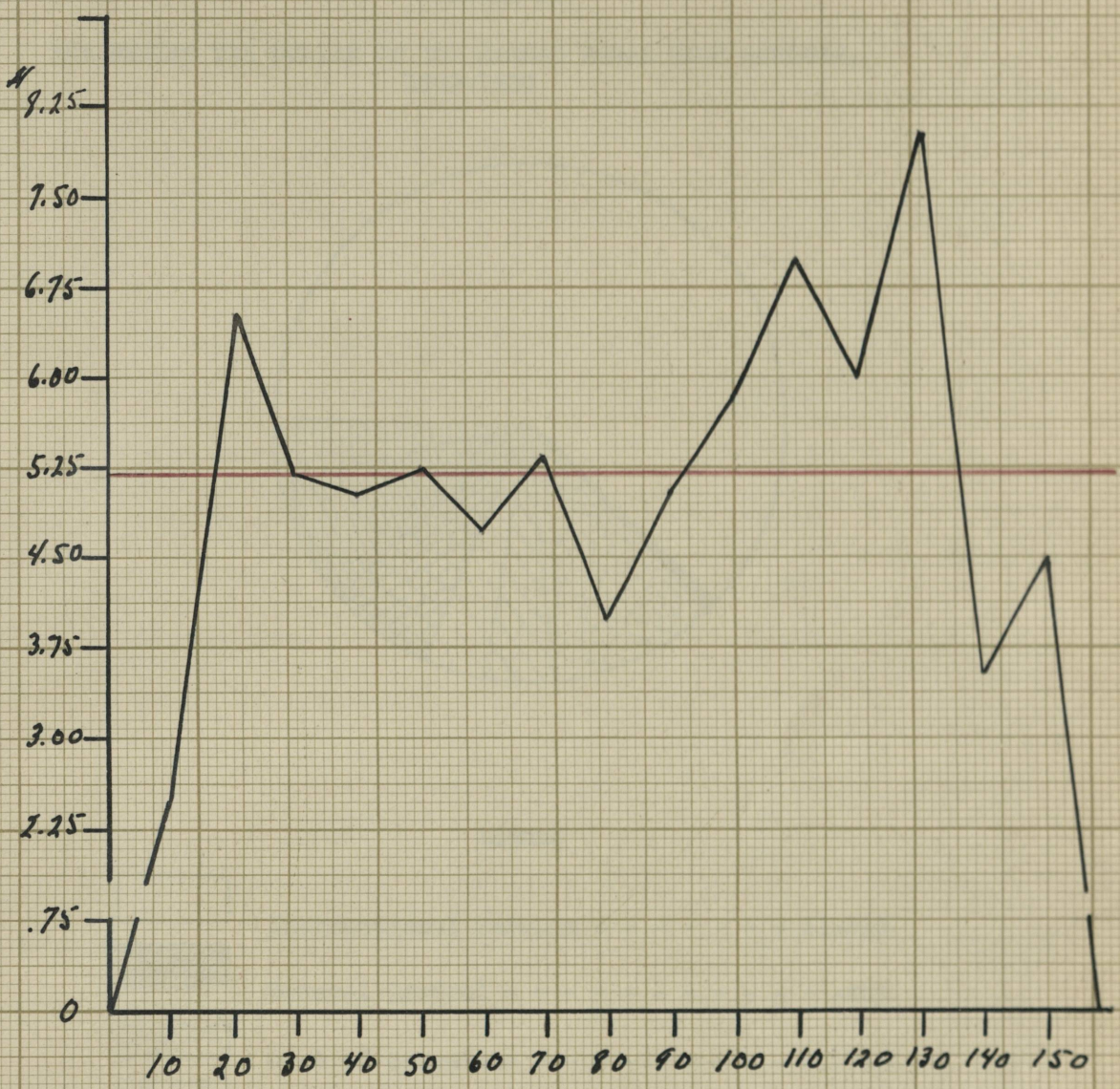
Table X shows the median per pupil cost per \$1000 unit of assessed valuation, the median cost of each of the fifteen classifications of schools and the median per pupil cost per \$1000 unit for the total number of high schools.

The range of per pupil cost per thousand dollar unit is \$0.76 - \$27.27.

The correlation of $.1551 \pm .053$ shows no significant relationship between the cost of the rural high schools per pupil in A.D.A. and the cost per \$1000 unit of district assessed valuation.

Figure No. 10 shows the median of the costs per A.D.A. for each \$1000 unit of district valuation for each of the 15 categories of rural high schools and a comparison of the median of each category with the median cost per \$1000 unit of district valuation for the 150 rural high schools represented in this study.

Median per Pupil Cost
Per \$1000 Unit



— Median of each classification of Schools
 — Median of 150 Rural High Schools

GRAPH X

MEDIAN PER PUPIL COST PER \$1000 OF ASSESSED VALUATION
FOR 150 KANSAS RURAL HIGH SCHOOLS, 1929-1930.

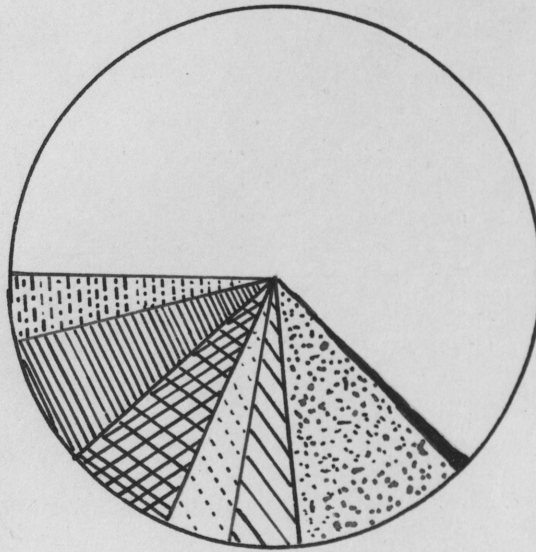
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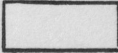




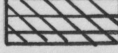

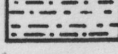
CHICAGO

FIGURE XI

THE MEDIAN TAX DOLLAR OF 150 KANSAS RURAL HIGH SCHOOLS,
1929-1930



Legend

	Instructional Service - - - - -	61.61%
	General Control - - - - -	.46%
	Cost of Operation - - - - -	10.71%
	Cost of Maintenance - - - - -	4.30%
	New Outlays - - - - -	4.11%
	Debt Service - - - - -	6.89%
	Pupil Transportation - - - - -	7.97%
	Miscellaneous Expense - - - - -	3.95%

The cost of the rural high schools may be summarized by showing the disposition of the tax dollar on the basis of the median costs. Figure No. 11 shows the median tax dollar.

Each dollar spent by the rural high schools, is distributed as follows:

General Control - - - - -	.0046
Instructional Service - - - - -	.6161
Cost of Operation - - - - -	.1071
Cost of Maintenance - - - - -	.0430
New Outlays - - - - -	.0411
Debt Service - - - - -	.0689
Pupil Transportation - - - - -	.0797
Miscellaneous Expense - - - - -	.0395
Total - - - - -	1.0000

It is interesting to check the median percentage distribution of expenditures made by the Kansas Rural high schools and the standard set up by Udegraff for cities of 30,000 or over. The comparisons follow:

	<u>Udegraff's Standard</u>	<u>Kansas R.H.S. 1929-30</u>	<u>Difference from Standard</u>
General Control	3.45%	.46%	2.99%
Instructional Service	74.50%	61.61%	12.89%
Operation of Plant	12.15%	10.71%	1.44%
Maintenance	7.23%	4.30%	2.93%

In each item of comparison the percent of money expended by the rural high school is less. However, it must be remembered that Udegraff set up his standard after studying the expenditures of the

school systems in 103 cities of 30,000 or over and is scarcely comparable to the rural high school organization.

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The United States Bureau of Education sets up a standard for school expenditures in 1923. This standard is compared insofar as possible with the median percentage expenditures of the Kansas rural high school.

	<u>U.S. Standard</u>	<u>Kansas R.H.S.</u>	<u>Difference from Standard</u>
General Control	5.7%	4.46%	-5.24
Instruct. Service	69.8%	61.61%	-8.19
Operation	11.2%	10.71%	- .49
Maintenance of Plant	4.2%	4.30%	.1

Only in General Control and Instructional Services are noted wide differences in per cent of money expended, in operation and maintenance the difference is slight. Here again, the comparisons mean but little since the Bureau of Education set up its standard after a study of the large and small school systems of the entire United States while the percentages found in this study are for one more or less localized area and a certain type of school.

CHAPTER VI

SUMMARY OF FINDINGS

I. To the first question for which an answer was sought "What is the median cost per pupil in average daily attendance under the allocations of General Control, instructional service, New Outlays, Debt Service, Pupil transportation and miscellaneous expense?", the following answer can be given:

1. General Control - - - - -	\$1.10
2. Instructional Service - - - -	146.92
3. Cost of operation - - - - -	25.53
4. Cost of maintenance- - - - -	10.26
5. New Outlays - - - - -	9.81
6. Debt Service - - - - -	16.43
7. Pupil Transportation- - - - -	19.00
8. Miscellaneous Expense- - - - -	9.42

II. The total median cost per pupil in average daily attendance amounts to \$238.47.

III. The median cost per pupil in average daily attendance for current expenses amounts to \$205.43.

IV. The median total per pupil cost per \$1000 unit of assessed valuation is \$5.16.

V. The median tax dollar spent by rural high schools is divided thus among the allocations:

1. General Control - - - - -	.0046
2. Instructional Service - - - - -	.6161
3. Cost of Operation - - - - -	.1071
4. Cost of Maintenance - - - - -	.0450
5. New Outlays- - - - -	.0411
6. Debt Service - - - - -	.0689
7. Pupil Transportation - - - - -	.0797
8. Miscellaneous Expense - - - - -	.0395

VI. There is only slight correlation between school size in average daily attendance and the cost of general control.

VII. The correlation of $-.523 \pm .04$ signifies that the smaller rural high schools in average daily attendance have the larger cost of instructional service.

VIII. The correlation of $-.557 \pm .048$ between cost of operation and school size in average daily attendance is indicative that the smaller schools have the greater cost of operation.

IX. The correlation of $-.2976 \pm .056$ between the cost of maintenance and school size in average daily attendance is not substantial.

X. The correlation of $-.1588 \pm .06$ between cost of new outlays and school size in average daily attendance is not indicative.

XI. The correlation of $.1012 \pm .08$ between cost of debt service and school size in average daily attendance is not substantial and indicates little relationship between these factors.

XII. The correlation of $.1206 \pm .14$ between cost of pupil transportation and school size in average daily attendance is not substantial.

XIII. The correlation of $-.1944 \pm .056$ between miscellaneous expense and school size in average daily attendance is not indicative.

XIV. The correlation of $-.4655 \pm .04$ between current expense and school size in average daily attendance is indicative that the smaller school bears the greater current expense per pupil in average daily attendance.

XV. The correlation of $.1551 \pm .053$ between cost per unit of assessed valuation and school size in average daily attendance is not substantial.

CHAPTER VII

CONCLUSIONS

This problem was set up for the purpose of finding the median per pupil cost of rural secondary education. This median total per pupil cost was found to be \$238.47 with a median per pupil cost of \$205.43 for current expense.

Only one reasonable conclusion may be drawn in the face of these figures: that the per pupil cost of rural high schools is excessively high.

Care was exercised to find comparable figures upon which to base this conclusion.

A.K. Loomis⁶ sounded a warning against excessive per pupil costs in 1923 when he studied the costs of secondary education in the small and medium-sized high schools of Kansas. He found, in five rural high schools with varying enrollments from 25 to 49, the average per pupil cost for current expense to be \$214.00. In seven rural high schools with varying enrollments from 125 to 149, the average per pupil cost was \$125.00.

In the seven year interval from 1923 to 1930, rural high school costs have decreased little, if any.

In January, 1923, F.P. O'Brien and T.J. Smart published the Shawnee-Mission Rural High School Survey. The figure of \$112.50 was cited in this report as being the total estimated per pupil cost of a Grade A rural high school. The per pupil cost of

205.43 for current expense is almost twice the estimated cost as stated in the above cited survey.

One of the contributing factors to the high per pupil cost of the rural high school is the small enrolment in many of the schools. Of the 150 rural high schools represented in this study, 54 or 36% have an average daily attendance of less than 40 pupils. The median daily attendance for the 150 schools is 51 pupils.

The influence of the smallness of enrolment is readily apparent when the median costs of the small schools are compared with the median costs of the larger schools. In every instance the schools with an average daily attendance of less than 40 have high median costs.

Very little relationship exists between school size and the cost per thousand dollar unit of district assessed valuation. The median cost for all the schools is \$5.16 per thousand dollars of assessed valuation. The smallest schools have a median per pupil cost of \$2.50 a thousand dollars while the largest have a median cost of \$4.50 per pupil for each thousand dollars of valuation.

Little relief for the excessive per pupil costs is apparent. The schools have been established and are now operating. Efficient and economical administration may reduce the cost somewhat. Only in the future may such costs be eliminated by a rural high school survey made by a competent staff before a rural high school is established.

If the results of such a survey show that an adequate rural high school cannot be economically operated in the proposed

district, then the high school should not be established.

It is only through such means that the educational interests of the state of Kansas can be safeguarded against further excesses.

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APPENDIX

RURAL HIGH SCHOOLS INCLUDED IN THIS STUDY

- | | | |
|-----------------|------------------|------------------|
| 1. Ada | 51. Falun | 101. Oskaloosa |
| 2. Admire | 52. Fontana | 102. Ozawkie |
| 3. Agra | 53. Fostoria | 103. Parkerville |
| 4. Agenda | 54. Garfield | 104. Pawnee Rock |
| 5. Alaena | 55. Gaylord | 105. Perry |
| 6. Alton | 56. Glendale | 106. Pierceville |
| 7. Americus | 57. Goff | 107. Plevna |
| 8. Antrim | 58. Grainfield | 108. Potter |
| 9. Appanose | 59. Green | 109. Prescott |
| 10. Arlington | 60. Gridley | 110. Quinter |
| 11. Assaria | 61. Halifax | 111. Ramona |
| 12. Athol | 62. Hamlin | 112. Randall |
| 13. Auburn | 63. Hamilton | 113. Ransom |
| 14. Barclay | 64. Harlan | 114. Raymond |
| 15. Bavaria | 65. Haven | 115. Reece |
| 16. Beeler | 66. Haviland | 116. Richmond |
| 17. Belmont | 67. Highland | 117. Robinson |
| 18. Belpre | 68. Holyrood | 118. Rolla |
| 19. Belvidere | 69. Hunter | 119. Roxbury |
| 20. Bentley | 70. Ingalls | 120. St. George |
| 21. Beverly | 71. Irman | 121. Sawyer |
| 22. Bison | 72. Ionia | 122. Seaman |
| 23. Bird City | 73. Kendall | 123. Severance |
| 24. Bloom | 74. Kincaid | 124. Sharon |
| 25. Bogus | 75. Kipp | 125. Silver Lake |
| 26. Brownell | 76. La Crosse | 126. Simolan |
| 27. Buhler | 77. Langdon | 127. Solomon |
| 28. Burdick | 78. Latham | 128. Sparks |
| 29. Bushton | 79. Leona | 129. Spring Twp. |
| 30. Cambridge | 80. Lillis | 130. Stockdale |
| 31. Cassoday | 81. Linwood | 131. Strong City |
| 32. Cedar | 82. Longford | 132. Sublette |
| 33. Center View | 83. Lorraine | 133. Sun City |
| 34. Clayton | 84. Lost Springs | 134. Tescott |
| 35. Clements | 85. Louisville | 135. Tonovay |
| 36. Climax | 86. Mahaska | 136. Trousdale |
| 37. Codell | 87. Maple Hill | 137. Troy |
| 38. Corning | 88. Mayetta | 138. Ulysses |
| 39. Cullison | 89. McLouth | 139. Vernon |
| 40. Cunningham | 90. Meriden | 140. Wakefield |
| 41. Delevan | 91. Milan | 141. Wathena |
| 42. Denison | 92. Miller | 142. Webster |
| 43. Densmore | 93. Miltonvale | 143. Westphalia |
| 44. Dorrance | 94. Minneola | 144. Wetmore |
| 45. Dunlap | 95. Montrose | 145. White Cloud |
| 46. Edmon | 96. Morrowville | 146. Wilburton |
| 47. Elmdale | 97. Mullinville | 147. Willis |
| 48. Ensign | 98. Nashville | 148. Wilsey |
| 49. Elk Falls | 99. Offerle | 149. Windom |
| 50. Fairview | 100. Onaga | 150. Woodston |

NOTE.—Two copies of this report are to be made by the principal of the rural high school, one of which should be filed in his office, and the other sent to county superintendent.

GEO. A. ALLEN, JR., State Superintendent.

RURAL HIGH SCHOOL

District No.

ANNUAL REPORT

..... County

LOCATED AT

..... Kansas

For the Year ending June 30, 193.....

1. Number of different pupils enrolled.....	{	(1) White..... Males.....; females.....; total.....
		(2) Colored..... Males.....; females.....; total.....
		(3) Totals..... Males.....; females.....; total.....

2. Total attendance in days.....	{	(1) White..... Males.....; females.....; total.....
		(2) Colored..... Males.....; females.....; total.....
		(3) Totals..... Males.....; females.....; total.....

3. Average daily attendance.....	{	(1) White..... Males.....; females.....; total.....
		(2) Colored..... Males.....; females.....; total.....
		(3) Totals..... Males.....; females.....; total.....

Number of nonresident pupils..... Males.....; females.....; total.....

1. Is your course of study approved by the State Department?.....
2. Number of different courses offered.....
3. Name of each course.....
4. Number of months of school.....
5. Maximum number of studies permitted to each pupil.....
6. To what extent studies are elective.....
7. Number of high school teachers, excluding the principal, males.....; females.....; total.....
8. Name of high-school principal last year.....
9. Name of high-school principal for ensuing year, if known.....
10. Do all high-school teachers hold valid high-school teachers' certificates?.....
11. How many college graduates, including principal, in faculty?.....
12. How many (excluding those given in line 11) are normal-school graduates?.....
13. How many, not graduates, have completed one or more years of college work?.....
14. Number of high-school teachers employed who have had no previous experience as teachers.....
15. Annual salary of high-school principal, year just closed..... \$.....
16. Average monthly salary of teachers, excluding principal, males, \$.....; females, \$.....
17. Total levy for high-school purposes.....mills.
18. Total current expenses..... \$.....
NOTE.—Exclude items 11 and 12 under "Expenditures."
19. Cost of tuition per pupil per month, on enrollment..... \$.....
20. Cost of tuition per pupil per month, on average daily attendance..... \$.....
21. Average enrollment per teacher.....
22. Average daily attendance per teacher.....
23. Number of graduates the past year, males.....; females.....; total.....
24. When was this school established?.....
25. Total number of graduates of school to date (give best available data).....
26. What percentage of those entering high-school graduate therefrom?.....
27. Is the high school accredited by the State Department?..... In what class or rank?.....
When first accredited?.....
28. Is your school approved for normal-training for next year?.....
29. Valuation of school buildings and grounds..... \$.....
30. Valuation of school furniture and apparatus..... \$.....
31. Valuation of district, tangible, \$.....; intangible, \$.....; total..... \$.....
32. Total levy in mills.....; in dollars..... \$.....
33. Number of school buildings.....
34. Number of schoolrooms.....
35. Number of school buildings erected during the year..... Cost of same, \$.....
36. Number of volumes in school library.....
37. Number of volumes added to school library during past year.....; number from reading-circle list.....

NOTE.—In addition to this report, a copy of the printed manual or course of study should be sent each year to the office of the State Superintendent.

REMARKS:.....

FINANCIAL EXHIBIT

RECEIPTS

Balance in hands of treasurer July 1, 19.....(last year)..... \$

Amount received from taxes.....

Amount received from state and county school funds apportioned to this district.....

Amount received from sale of school bonds.....

Amount received from tuition.....

Amount received from all other sources.....

Total amount received during the year for school purposes.....

EXPENDITURES (Do not include outstanding orders)

Expenses of general control.....

Expenses in connection with the business of the district, cost of board records, legal services, etc.....

Cost of instruction.....

a. Salaries of instructors.....

b. Cost of teaching supplies and tuition.....

Cost of operation of school.....

Cost of janitor service, fuel, light, water, power, telephone, etc.....

Cost of maintenance of school plant.....

Cost of repair of buildings, and repair and replacement of equipment and insurance.....

New outlays.....

Cost of new lands, buildings, and new equipment.....

Cost of debt service.....

All amounts paid as principal and interest on bonds and all forms of borrowed money.....

Cost of pupil transportation.....

Miscellaneous expenses.....

All expenses not mentioned under above heads.....

Total amount paid out for school purposes.....

Balance in hands of treasurer, June 30, 193.....(this year).....

Total receipts and expenses balanced.....

Outstanding warrants (amount).....

RURAL HIGH-SCHOOL DISTRICT BOARD

TERM EXPIRED

....., 19.....

Address.....

....., 19.....

Address.....

....., 19.....

Address.....

MISCELLANEOUS

Area high-school district.....square miles.

Census, pupils eligible to high school.....

Census, pupils in elementary schools.....

Greatest need, at present, of high-school district.....

General attitude of patrons toward consolidation of rural elementary schools in rural high-school area.....

Community activities.....

TOTALS,

First year,
 Second year,
 Third year,
 Fourth year,
 Postgraduates,

HIGH SCHOOL

MALES
 FEMALES
 TOTAL
 NUMBER PUPILS ENROLLED IN EACH YEAR

White
Colored
White
Colored

English
Latin
German
French
Spanish
Physics
Chemistry
Botany or Biology
Zoology
Agriculture
Constitution of the U. S.
World History
Ancient History
Modern History
English History
American History

NUMBER OF PUPILS IN EACH SUBJECT

Algebra
Geometry
Physiology
Spelling
Bookkeeping
Penmanship
Shorthand
Typewriting
Commercial Geography
Commercial Law or Industrial Geography
Drawing
Commercial Arithmetic, 1/2 unit
Economics
Vocational Agriculture
Vocational Home Economics
Manual Training
Sewing
Cooking
Methods and Management
Psychology
Review of Common Branches
Business Arithmetic, 1 unit
Music

Fill out all blanks below but last one

RURAL HIGH-SCHOOL ANNUAL REPORT

District No.....

.....County

Located at.....

KANSAS

For the year ending June 30, 193.....

Name and title of person reporting:

.....
.....

Received....., 193.....