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ANALYSIS of the FINANCES

of the

SCHOOL DISTRICTS in BROOKINGS COUNTY,

SOUTH DAKOTA

1932-1941

by

Harvey G. Eitreim

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~~NOT~~ CIRCULATE**

A thesis submitted to the Faculty of the South Dakota State College of Agriculture and Mechanic Arts in partial fulfillment of the requirements for the Degree of Master of Science.

July, 1942

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ACKNOWLEDGEMENT

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Acknowledgement is made for the aid in compiling and tabulating the data to his wife, Bernice M. Eitreim.

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CHAPTER I

INTRODUCTION

Facts and figures show that education is the largest and the most important business of the nation. Approximately one fifth of the American People are now in public elementary or secondary schools. To finance the facilities required for this vast army, who are seeking an education, more than two billion dollars are required for current expenses, including capital outlay and interest. A total instructional personnel of approximately a million is required to carry on this program. In 1938 one and one eighth million pupils were graduated from high school, and it is estimated that one out of seven of this group will continue his education through college.¹

The per capita cost, which is the cost per pupil in average daily attendance, of education in the United States ranges from \$28.35 to \$159.67, and averages \$88.99. What troubles thoughtful America is not so much the cost of free education but the failure of certain communities, where poverty and indifference rule, to reach and educate the very last one of the thirty millions of school age.²

1. "Statistics of State School Systems," Federal Security Agency, U. S. Office of Education. Biennial Survey of Education in the United States, Bulletin 1940, No. 2, Chapter II.
2. Ibid., P. 47.

The total cost of maintaining public schools in South Dakota in 1938 was \$10,071,519. The cost per pupil in average daily attendance excluding debt payments was \$90.90. There are a total of 8,107 teachers in public elementary and secondary schools of South Dakota. The foregoing statistics emphasize the fact that the educating of children is one of the greatest enterprises in which the state engages.¹

The principle in educational administration of equality of opportunity is accepted as a fundamental tenet of this study. This means that all the children of a county, state, and nation, shall have equality of opportunity as far as providing finance for school support is concerned.

From my observation and personal experience in the schools of South Dakota the fact is known that district schools are unequally supported. The meaning of this statement is that the various communities offer their children various educational opportunities. The present Superintendent of Public Instruction of South Dakota lists a number of problems confronting this state.

No material changes have occurred during the past two years. We are still facing the problems of inadequate financial support for public education. The fact that total school indebtedness has decreased in no way alleviates the situation faced by many districts with a tax income too low to permit the operation of schools. We still have districts that must have the distressed school fund continued.

Our teachers are better prepared each year

1. "Statistic of State School Systems," Federal Security Agency, U. S. Office of Education Biennial Survey of Education in the United States. Bulletin 1940. No. 2. Chapter II

in spite of continued low salaries. The decline in school population continues tending to increase the already large number of schools with small enrollments. These two factors, coupled with economic conditions, are closely inter-related.

I need not point out the need for appropriate legislation to meet these conditions. The per capita cost of operating the very small school is excessive, often almost prohibitive. The low salaries teachers are forced to accept are forcing many of those we can ill afford to lose to seek more remunerative employment elsewhere.

Legislation leading toward larger school units and increased state support is most desirable. A continued practice of reducing budgets in the opposite policy cannot but lead to disastrous results.¹

The former Superintendent of Public Instruction lists a group of problems confronting the State of South Dakota. Among them are: "Providing adequate revenue to support a reasonable school system," and "Obtaining more effective and efficient control of organization."²

Mr. Weeks suggests further remedies for these difficulties in the same article. Among them are greater state support for education, a different tax system, and reorganization of the school system.³

Concerning these same problems Cubberley concludes:

What is needed is a fundamental reorganization and redirection of rural and small village education, and along lines which will transform such schools in more useful social institutions.

The county seems to be the natural unit for this reorganization.⁴

1. Twenty-Fifth Biennial Report of the Superintendent of Public Instruction of the State of South Dakota July 1, 1938 to June 30, 1940. p.7
2. I. D. Weeks, "Educational Problems in South Dakota Their causes, and Remedies," South Dakota Education Association Journal, (February, 1935) p. 255-256
3. Ibid., p. 255-256
4. Ellwood p. Cubberley, Public School Administration, p. 66

The Problem

The problem for consideration in this study is a survey and an analysis of school finance embracing all types of schools from the one room rural school to the city schools in the County of Brookings in South Dakota.

The aim has been to make a study and comparisons of the fundamental items of school finance as they actually exist. A secondary aim has been to make some suggestions regarding different schemes of school organization. These suggestions may aid in setting up some future organization, which is necessary to equalize educational costs and opportunities in the County of Brookings in South Dakota.

That there are inequalities can be shown by citing a few examples at this point. The first concerns the wealth or assessed valuation back of each child in average daily attendance. This amount varies from \$2,131.24 to \$43,022.33. Regarding the expenditures a similar situation exists, where there is a range of \$63.72 to \$252.39 in expenditure per pupil in average daily attendance. To raise an amount sufficient to operate the schools the rural districts make a mill levy of from 2.27 mills to 10.81 mills. In the independent districts the range is from 10.81 mills to 21.20 mills. Another inequality concerns the matter of the independent districts carrying more than a just burden in support of their schools when compared to the rural school districts.

This all shows the presence of inequalities and the need for some form of reorganization, for the educational opportunities are very largely determined by the financial support

of the schools.

Other problems that have become evident as we progressed in this study of school finance in Brookings County were: (1) What effect have population trends had upon school enrollments and school costs? (2) Does one district have more wealth per pupil in average daily attendance than any other district? (3) Does one district put forth more effort than another in the support of their school? (4) Does one district expend more for educational necessities per pupil than another? (5) What suggestions may be made to overcome the financial inequalities among the districts?

The Procedure

The information presented for a consideration of school finance in Brookings County has been organized into units, each a chapter in this study.

The first chapter considers the introduction of the problem, the statement of the problem, the procedure, and the source of data, used in this study.

The second chapter deals with the setting of the study in order to acquaint the reader with the territory under consideration.

In the third chapter a summary of the general and school population of Brookings County is made, in order to show the population trends. In any program of reorganization, population trends must be given consideration.

The wealth, valuation, and income, of the districts are described in the fourth chapter, while the fifth chapter is devoted to the district expenditures.

In the final chapter an attempt is made to summarize the study, and consider a plan of reorganization which will aid in equalizing costs and opportunities.

It is hoped that a contribution has been made which will meet with approval, and justify the investment of money, time, and effort, put forth by the author.

Source of Data

The primary data for this study were taken from the office of the county superintendent of schools and the office of the county auditor. Other valuable sources of information have been the biennial reports of the state superintendent of public instruction and other reports of the federal office of education.

Wherever possible the data used for comparison were based on a ten year period, from 1931 to 1941 inclusive, in order that any effect of the factors of a temporary nature would be eliminated and not destroy the validity of the comparison. Some of the data for the independent districts covers only the last nine years of this period, since the county superintendent's annual report for the independent districts in 1932 was not available.

Reliability of Data

These data were secured from: (1) The annual reports of the county superintendent of schools, which are obtained from the reports submitted by the individual schools. (2) The official records of the County Auditor.

These data were copied by two persons. The additions were made by the use of an adding machine, while other calculations were made by two individuals.

CHAPTER II

THE SETTING OF THE STUDY

A brief description of the area under consideration is given at this point to acquaint the reader with the location, physical resources, and topography of Brookings County. The principal occupations are also listed. These factors are important for they affect the wealth and general productiveness of the region, which in turn largely determines the ability of the various districts to support public education.

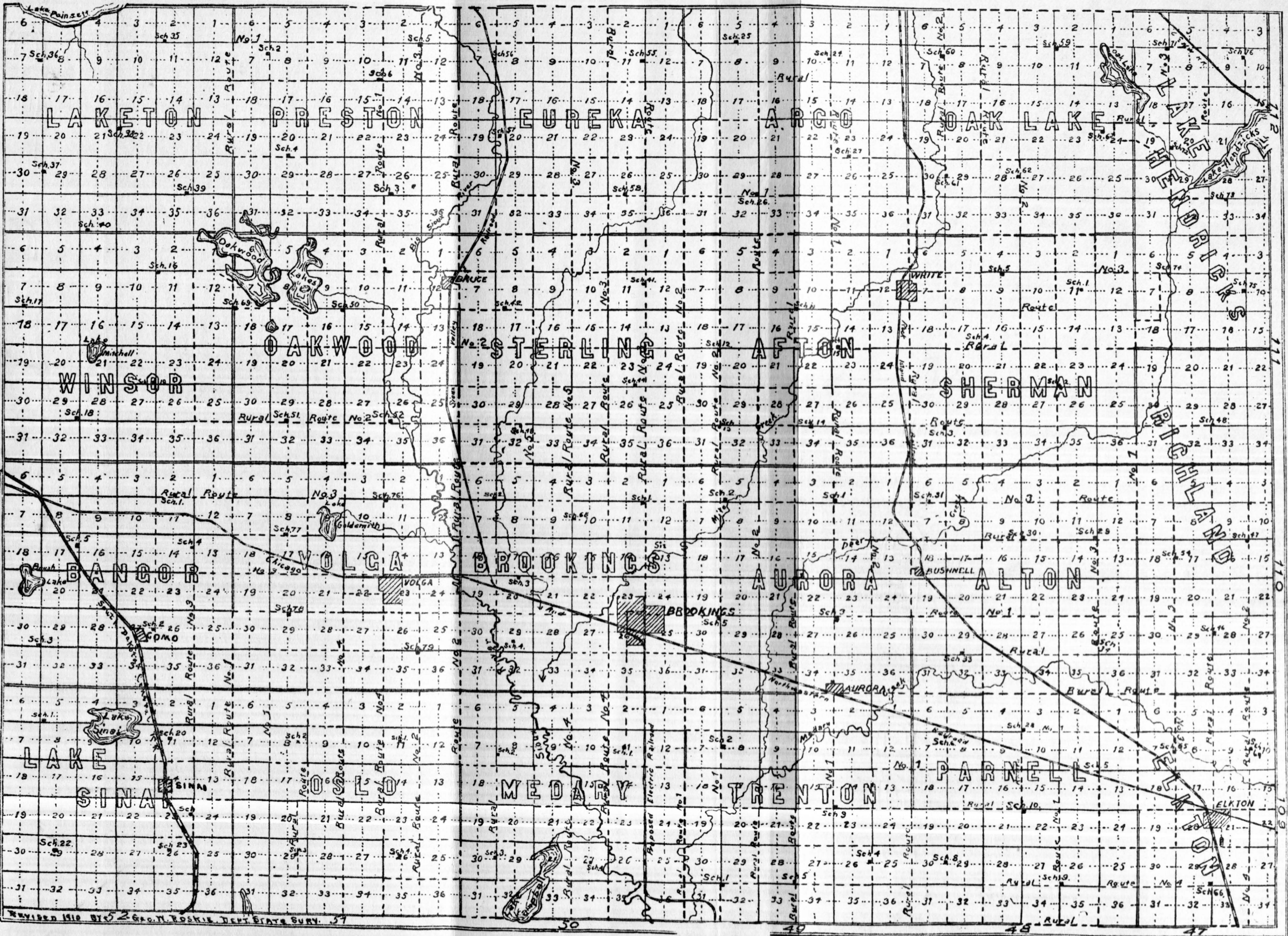
Location

Brookings County, which is selected for this study, is located in East Central South Dakota. It is bounded on the south by Moody and Lake Counties. To the west is Kingsbury County, and on the north are Hamlin and Deuel Counties. Adjoining the eastern border is the State of Minnesota. The county was created in 1862 and organized in 1871.

The boundaries of the county form a rectangle including 801 square miles. Approximately 7,500 acres is lake area consisting of several lakes. The Sioux River runs through the central part of the county from north to south.

The county is served by three railroads. The Chicago and Northwestern Railroad crosses the county from the southeast to the west central, with a branch joining this

BROOKINGS COUNTY, SOUTH DAKOTA

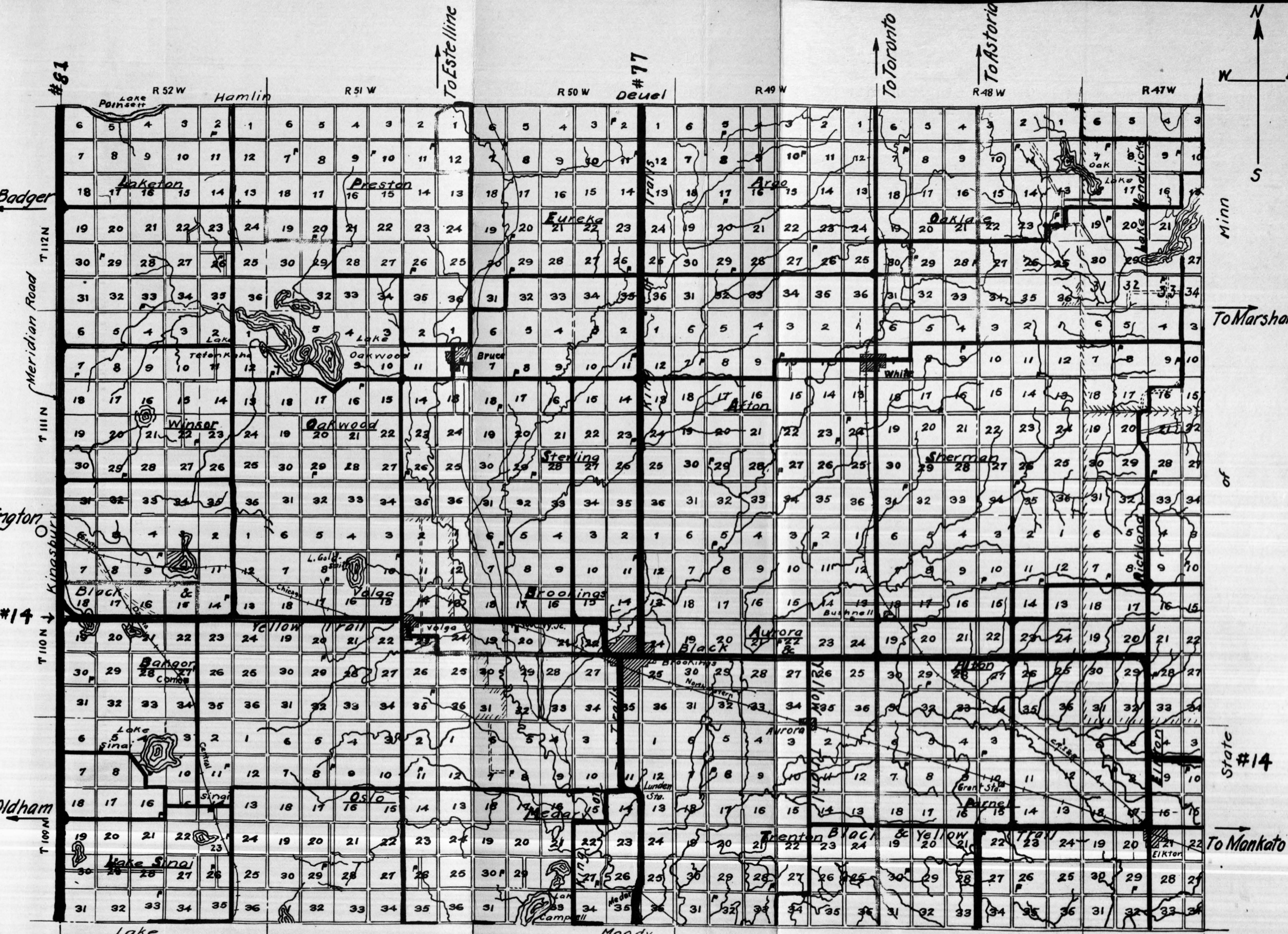
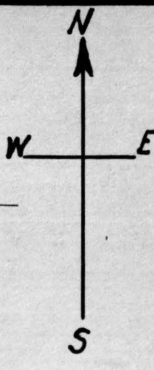


line at the Sioux Valley Junction west of the City of Brookings, and going northward through the county. Another branch crosses the north east part of the county. The Rock Island and Pacific Railroad passes from the southeast corner north through the east central part of the county. The Great Northern Railroad cuts through the southwest corner. The seven towns and the City of Brookings are all served by these systems. Figure 1 is included for the readers convenience.

Topography

Brookings County lies on the Prairie Hills (Coteau de Prairie) district of South Dakota, which is characterized by hills of various size and roughness. The difference in the topography is due to three sheets of glacial drift. West of a line which can be drawn from Lake Poinsett, in the northwest corner, through Volga and east of Lake Campbell, the surface is characterized by swamps and lakes and some small stretches of terminal moraine. To the south and east of Lake Poinsett are the seven Oakwood Lakes. This area is hilly and only parts are adapted to cultivation. The Sioux River enters the county in the west central part and drains the area generally from there to the south central part. This area is excellent grazing and hay land and produces abundant crops in dry seasons. This part of the county is the most productive, and comprises an area of about one third of the county.

In the extreme northeastern part of the county, taking in about two townships northeast of a line running through



MAP OF BROOKINGS COUNTY, SOUTH DAKOTA
SHOWING
COUNTY HIGHWAY SYSTEM ADOPTED BY COUNTY COMMISSIONERS

County Road —
School —
State " —

#81
Badger
Meridian Road
Kingsbury
#14
Oldham

Minn
of
State #14
To Marshall
To Mankato

To Estelle

To Toronto

To Astoria

#77

#81

#81

#77

Oak Lake, is a rough and hilly area. There are rocks and boulders making only limited cultivation possible, South of this region are low hills and deposits of outwash gravel along the Minnesota border.¹

While Brookings County is located in the more productive region of the State of South Dakota, it can be seen from the above description, that there is a variation in the productiveness in the county. This variation means that some districts find it more difficult to support public education than other more productive areas.

Highway System

There is a definite relation between education and the highway system, if we are to consider the closing of schools and the transportation of pupils to other centers. The highway development of Brookings County has progressed with success, when compared to other regions of the state. An unfortunate phase is that a definite program of highway development has not been formulated for the future.

The state trunk highways in the county consist of about ninety-six miles of hard surfaced road. A large number of miles are graveled, and there is a number of miles being prepared for graveled at the present time. Figure 2 is included which shows the highway system of the county.²

Occupations

Table 1 lists the principal industries in the county

1. Personal letter from E. P. Rothrock State Geologist, dated February 24, 1942.
2. Statement from County Highway Superintendent. February 21, 1942.

and the number of workers engaged in each. It is evident that approximately 51 per cent are in agriculture as farmers or agricultural workers. The principal crops are oats, corn and barley.¹

Table 1. Persons Fourteen Years Old and Over Engaged in Gainful Occupations, Except Public Emergency Work, in Brookings County in 1940.²

Occupation	Number
All industries	5,532
Farmers and farm managers	1,948
Clerical, sales, and kindred workers	589
Farm laborers (wage workers) and farm foreman	548
Professional	514
Proprietors, managers, and officials (except farm)	419
Farm laborers, unpaid family workers	348
Craftsman, foreman, and kindred workers	257
Service workers, except domestic	252
Operatives and kindred workers	240
Domestic service	190
Laborers except farm	133
Semi-Professional	30
Unreported	64

This means that with the present district tax as the main source of revenue for the operation of the schools, public education in Brookings County is largely dependent upon agriculture. Since agricultural income is not fixed the schools will be uncertain as to the income received. It is only natural the more productive areas of the county would have a greater source of income than the lesser productive regions. This will result in a difference in the ability to support education.

1. Sixteenth Census of the United States. (1940).

2. Ibid.

Areas of School Districts

There are a total of 112 rural school districts and eight independent school districts in Brookings County. In Bangor township there are four districts but their control is vested in a single board of education. In the rural group seven schools were not in session during the school year 1941-1942, and of this number three have not been in session during the ten year period covered by this study. The area of each district is given in Table 2. Figure 3 shows the location of each district.

The smallest common school district is 2,352 acres in area, the largest is 7,163.17 acres, and the average size of the common school districts is 4,117.2 acres. Most of these districts are quite regular in shape. Throughout this study they will be referred to by their numbers as given in Table 2.

In the independent districts the smallest district was composed of an area of 1,756.29 acres, the largest 6,095.20 acres, and the mean was 3,846.78 acres. Since some of these districts have no number, having originated as independent districts, the method of numbering used by the county superintendent of schools will be used throughout this study. The districts will be numbered, as follows:

I#1-Aurora, I#2-Brookings, I#3-Bruce, I#4-Bushnell,
I#5-Elkton, I#6-Sinai, I#7-Volga, and I#8-White.

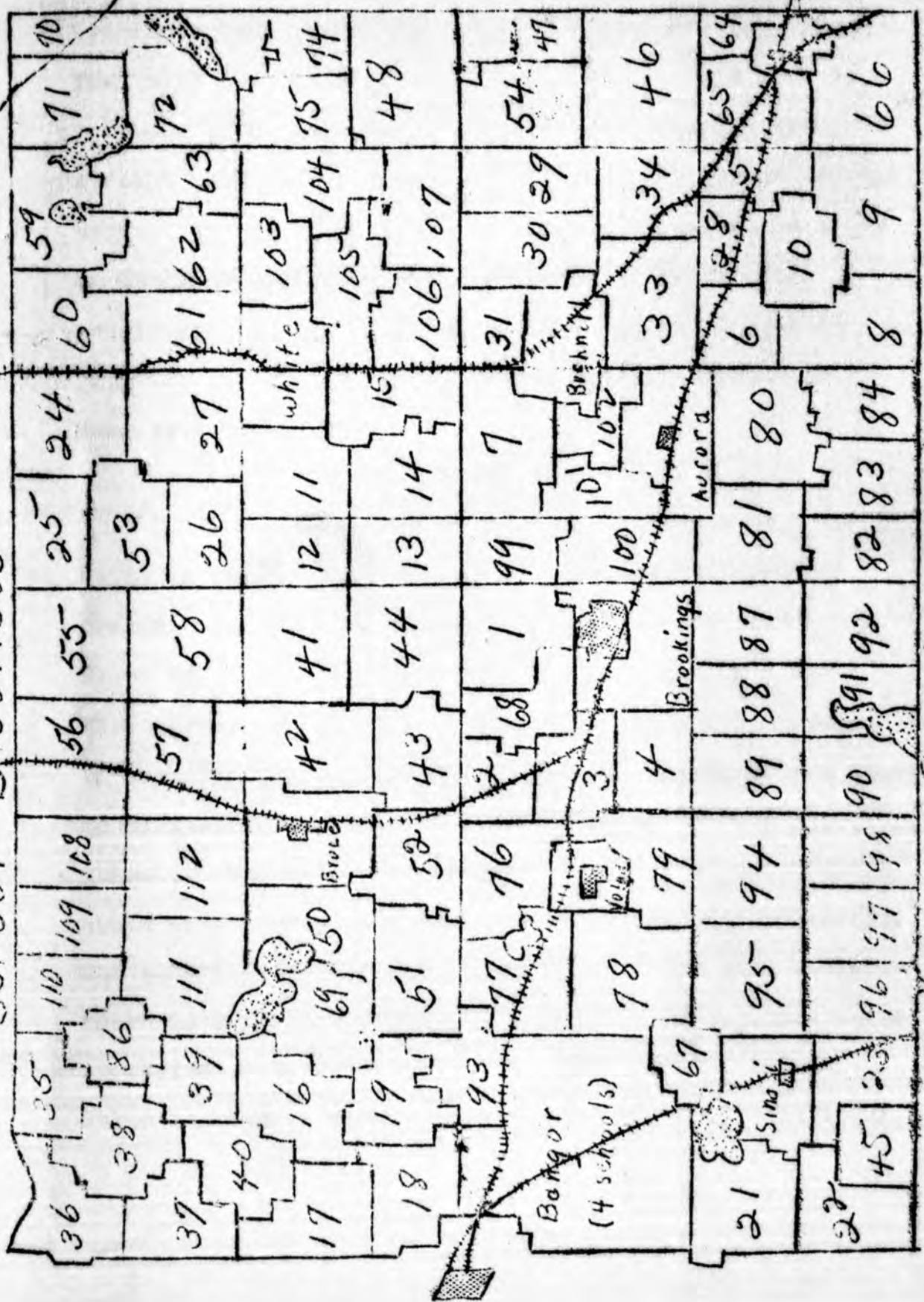
Table 2. Areas of the School Districts in Brookings County in South Dakota.¹

District	Area in acres.	District	Area in acres.	District	Area in acres
#1	3,843.93	47	3,224.36	92	3,805.00
2	3,197.63	48	7,163.17	93	3,311.00
3	3,320.44	50	3,955.88	94	5,667.74
4	3,645.98	51	5,311.35	95	3,399.68
5	3,738.79	52	4,351.93	96	3,565.80
6	3,170.96	53	3,880.00	97	3,836.62
7	5,717.89	54	3,798.00	98	3,676.00
8	4,359.20	55	5,765.80	99	3,135.91
9	4,639.00	56	4,990.00	100	3,107.92
10	3,672.98	57	4,405.00	101	3,019.52
11	4,483.59	58	5,901.69	102	2,397.70
12	3,799.36	59	5,055.21	103	3,621.93
13	3,812.19	60	4,781.06	104	5,046.73
14	3,997.00	61	3,802.79	105	3,745.36
15	4,280.00	62	4,233.92	106	3,455.02
16	3,931.94	63	4,708.58	107	4,120.00
17	4,161.64	64	3,011.71	108	3,862.00
18	4,384.57	65	4,023.11	109	3,795.54
19	4,200.00	66	4,788.00	110	3,327.05
21	5,238.16	67	2,445.43	111	5,313.84
22	4,352.97	68	3,339.62	112	5,639.00
23	3,531.00	69	4,274.85		
24	5,588.70	70	2,836.84	Bangor	
25	3,879.44	71	3,124.67	2-3-4-5	17,765.33
26	3,811.00	72	3,447.90		
27	5,389.00	73	2,756.17	Minimum	2,352.00
28	3,079.00	74	3,092.83	Mean	4,117.20
29	4,478.50	75	4,365.83	Maximum	7,163.17
30	4,319.00	76	4,469.22		
31	2,352.00	77	4,346.70		
33	4,854.60	78	4,940.59	I#1	2,867.19
34	4,074.00	79	4,250.00	I#2	3,955.40
35	3,696.00	80	5,600.00	I#3	6,095.20
36	3,773.49	81	5,477.00	I#4	3,354.77
37	3,672.36	82	3,514.00	I#5	1,756.29
38	4,000.00	83	3,120.00	I#6	5,292.04
39	3,094.00	84	3,119.00	I#7	2,651.47
40	3,440.00	86	3,090.00	I#8	4,801.91
41	4,723.85	87	3,658.00		
42	6,353.00	88	3,781.69	Minimum	1,756.29
43	4,896.00	89	3,779.56	Mean	3,846.78
44	5,263.91	90	3,971.27	Maximum	6,095.20
45	2,400.00	91	3,016.00		
46	6,925.74				

1. County Auditor's Reports, Brookings County. (1941).

Figure 3. Map Showing Location, Number, and size of the School Districts in Brookings County. (1941)

SCHOOL DISTRICTS



Brookings County

The Arlington Independent District extends into Brookings County, and portions of Winsor and Banger Townships are included in that district. This area is composed of a total of 1,769.78 acres, having a ten year average assessed valuation of \$101,155.50, and an average school levy of 19.43 mills on farm lands and 31.54 mills on other property for the same period. No further consideration will be given the Arlington Independent District in this study, since the town is located in Kingsbury County.

Summary

The sections presented in this chapter have a very definite bearing upon the school finance of Brookings County. The land is not equally fertile and productive. There are areas which are more prosperous than others. With agriculture as the leading occupation the schools in less fertile regions are not as well equipped and there is difficulty in paying the necessary taxes to support the schools. The county has a fine system of highways which would make county wide transportation of pupils possible. The school districts vary in size, and with this variation there is a similar situation regarding the assessed valuation or wealth of the districts. This all points to inequalities in finance which will be pointed out in this study.

CHAPTER III

POPULATION

Population trends are among the most important factors affecting education. Any change in population will be reflected in the school enrollments, which in turn affect educational costs. Since school finance is largely dependent upon the enrollments of the various schools, any plan of reorganization must consider the population tendencies. A decline in the number of children of school age will result in smaller school enrollments. This will cause the present system of school organization to become costly. If the general population, the population by age groups, and school population, show the same tendencies, it can be stated that the organization of the educational system will have to adjust to this trend.

Growth Tendencies

Any future educational program must take into consideration the population trends. The general population changes in Brookings County from 1890 to 1940 are presented in Table 3 and Figure 4.

Table 3. Population Growth of Brookings County: 1890-1940.¹

Year	1890	1900	1910	1920	1930	1940
Total population	10,132	12,561	14,178	16,119	16,847	16,560
Per cent of increase over previous census		24.0	12.9	13.7	4.5	-1.7

1. Thirteenth, Fourteenth, Fifteenth, and Sixteenth Census of the United States. (1910-1920-1930-1940).

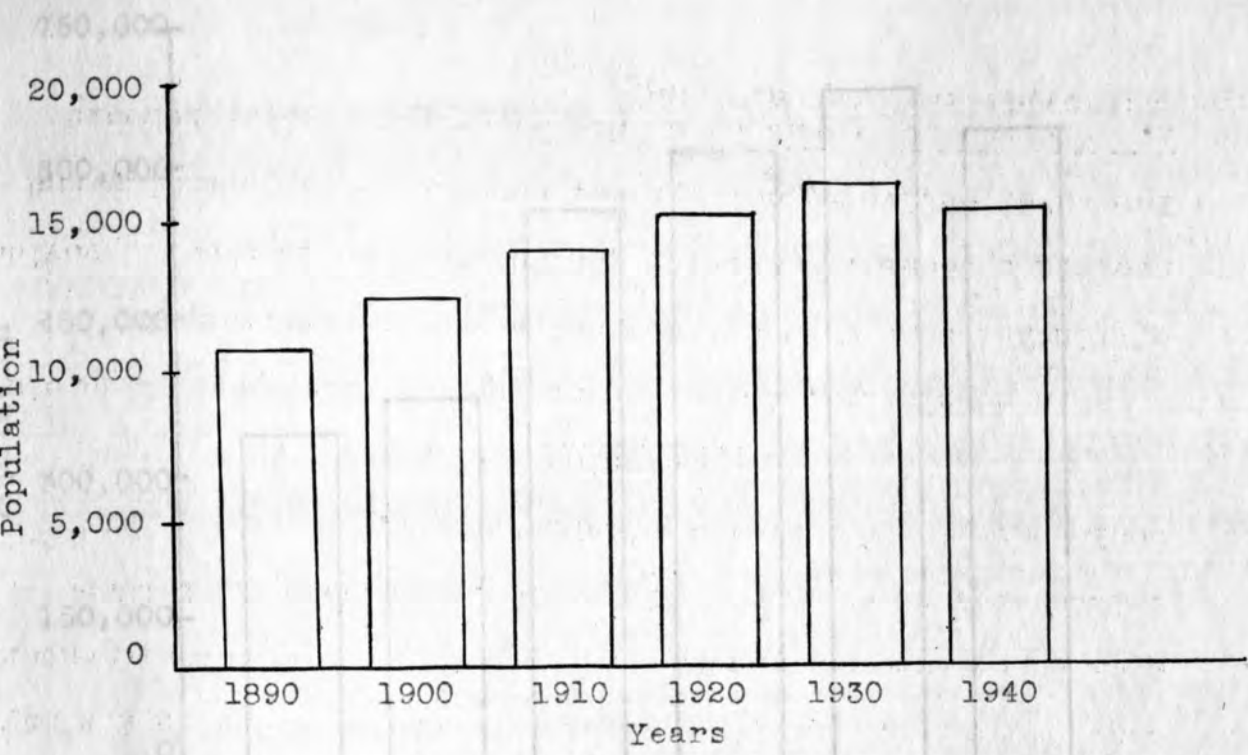


Figure 4. The Population Changes in Brookings County.¹

A continuous growth is evident up to 1930 when the rate of increase was only one third as great as in the previous ten year period. In 1930 there existed an increase of 4.5 per cent over the previous census, while in 1940 there was an actual decrease in population of 1.7 per cent. This trend is not only typical of Brookings County, but of the state as a whole. The population trends of the State of South Dakota are presented in Table 4 and Figure 5.

Table 4. Population of the State of South Dakota: 1890-1940.²

Year	1890	1900	1910	1920	1930	1940
Total population	348,600	401,570	583,888	636,547	692,849	642,961
Per Cent of increase or decrease over previous census		15.2	45.4	9.0	8.8	-7.2

1. Thirteenth, Fourteenth, Fifteenth, and Sixteenth Census of the United States. (1910-1920-1930-1940).
 2. Ibid.

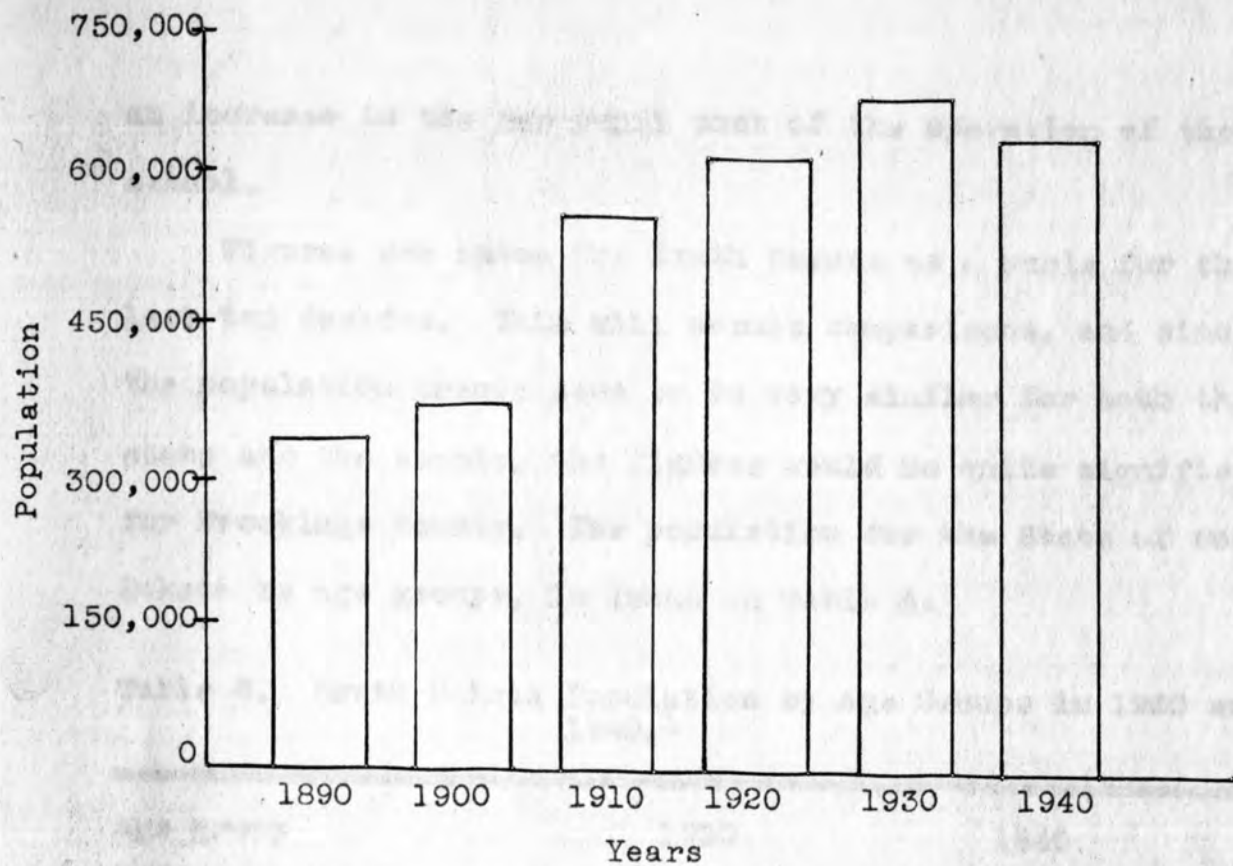


Figure 5. Population Changes in the State of South Dakota.¹

Table 4 shows an even sharper decline in the state population from 1930 to 1940. There was a decline of 7.2 per cent during this period. In 1940, of the 69 counties in the state, 60 showed decreases and only nine any increase in population.

Population by Age Groups

A more significant development, as concerns the schools, is indicated by the comparisons of various numbers in age groups of the population.

Any trend in the age groups of the population, will be an important factor in the schools in the future. If there is a decrease in the lower age groups the tendency will mean smaller school enrollments. The smaller enrollment will mean

1. Thirteenth, Fourteenth, Fifteenth, and Sixteenth Census of the United States. (1910-1920-1930-1940).

has grown older, since there is a substantial decrease in an increase in the per pupil cost of the operation of the school.

Figures are taken for South Dakota as a whole for the last two decades. This will permit comparisons, and since the population trends seem to be very similar for both the state and the county, the figures would be quite significant for Brookings County. The population for the State of South Dakota by age groups, is found in Table 5.

Table 5. South Dakota Population by Age Groups in 1930 and 1940.¹

Age group	1930	1940
Under 1 year	13,862	11,272
Under 5 years	71,324	57,863
5 to 9 years	77,967	58,531
10 to 14 years	75,392	62,035
15 to 19 years	69,609	64,716
20 to 24 years	59,584	54,868
25 to 29 years	50,745	48,464
30 to 34 years	48,122	43,598
35 to 44 years	92,483	81,227
45 to 54 years	67,788	75,220
55 and over	79,465	96,439

The steady decline in the population is very apparent in the group below one year with a marked decrease in the group below five years. On the other hand there is a steady increase in the older age group. There is a decrease in age groups under 45 years in the last decade. In the age group under five years there has been a decrease of 18.7 per cent, while the increase in the age group above 54 years was 21.4 per cent for the same period. This shows that the population

1. Fifteenth and Sixteenth Census of the United States.
(1930 and 1940).

has grown older, since there is a substantial decrease in the lower age group and a similar increase in the higher age group.

The population by age groups for Brookings County is given in Table 6 for 1930 and 1940. Any similarities in the percentages of age groups relating to the total state population can be determined.

Table 6. Population of Brookings County by Age Groups in 1930 and 1940.¹

Age in years	1930	1940
Under 1 year	296	273
Under 5 years	1,607	1,418
5 to 9 years	1,842	1,434
10 to 14 years	1,824	1,529
15 to 19 years	1,704	1,677
20 to 24 years	1,489	1,515
25 to 29 years	1,174	1,282
30 to 34 years	1,181	1,147
35 to 44 years	2,279	2,068
45 to 54 years	1,556	1,967
55 to 64 years	1,133	1,286
65 to 74 years	733	817
75 and over	317	420
Unknown	8	---

There is a definite change in the age composition of the population in Brookings County, during the period from 1930 to 1940. There has been a decided decrease in the age groups below twenty, and an increase in the age groups above that age. This shows that the population is maturing. This change has brought about a decrease in the elementary enrollment and will later be reflected in the high schools. The per pupil costs in many of the rural schools have increased.

1. Fifteenth and Sixteenth Census of the United States.
(1930 and 1940).

If the trend continues it will lead to a further decrease in school enrollments. During the past decade, there have been substantial decreases in the age groups represented in grade schools. Since many of the schools already have a small enrollment, any further decrease will mean a greater cost of operation. This will point to further inequalities in school finance, and many districts will find some type of reorganization necessary.

Urban and Rural Population

Since many of the most perplexing problems are peculiar to rural school districts, a comparison of the rural and urban population is presented. The City of Brookings is the only civil division in the county which is classed as urban. Table 7 indicates the trend.

Table 7. The Urban and Rural Population of Brookings County: 1920, 1930, and 1940.¹

Division	1920	1930	1940
Urban	3,924	4,376	5,346
Rural	12,195	12,471	11,214
Total	16,119	16,847	16,560

The figures show a decided increase for the City of Brookings from 1920 to 1940. There was an increase in the rural population from 1920 to 1930, but for the period from 1930 to 1940 there has been as decided a decline in the rural population.

1. Fourteenth, Fifteenth, and Sixteenth Census of the United States. (1920-1930-1940).

4

Rural School Census

From the study of the general population of the County of Brookings, we might expect to find a similar trend in the school population. A decrease in the rural population would indicate a decline in the rural schools, and the lessened birth rate would mean a smaller number of school entrants. The school census for the rural school districts in Brookings County from 1931-32 to 1940-41, are presented in Table 8 and Figure 6.

Table 8. School Census for the Rural School Districts in Brookings County by Sex and Age Groups: 1931-32 to 1940-41.¹

Year	Over 6 yrs. & under 17			17 to 21 yrs.			Grand Total
	Male	Female	Total	Male	Female	Total	
1931-32	1,168	1,070	2,238	397	307	704	2,942
1932-33	1,140	1,033	2,173	390	301	691	2,864
1933-34	1,081	979	2,060	384	293	677	2,937
1934-35	999	945	1,944	370	280	650	2,594
1935-36	977	892	1,869	350	273	623	2,492
1936-37	974	879	1,853	341	269	610	2,463
1937-38	928	863	1,791	335	291	626	2,417
1938-39	883	844	1,727	356	293	649	2,376
1939-40	886	855	1,741	338	264	602	2,343
1940-41	846	831	1,677	327	358	485	2,162

The school census includes all children from six to twenty-one years of age. This group is divided into two groups: (1) six to seventeen years of age, and (2) seventeen to twenty-one. Figure 6 shows the school census from 1931-32 to 1940-41, by age groups, in Brookings County. During this ten year period the general trends of the two groups are similar, for both show decreases from 1931-32 to 1940-41.

The lower age group was decreased from 2,238 in 1931-32, to

1. Annual Reports of the County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

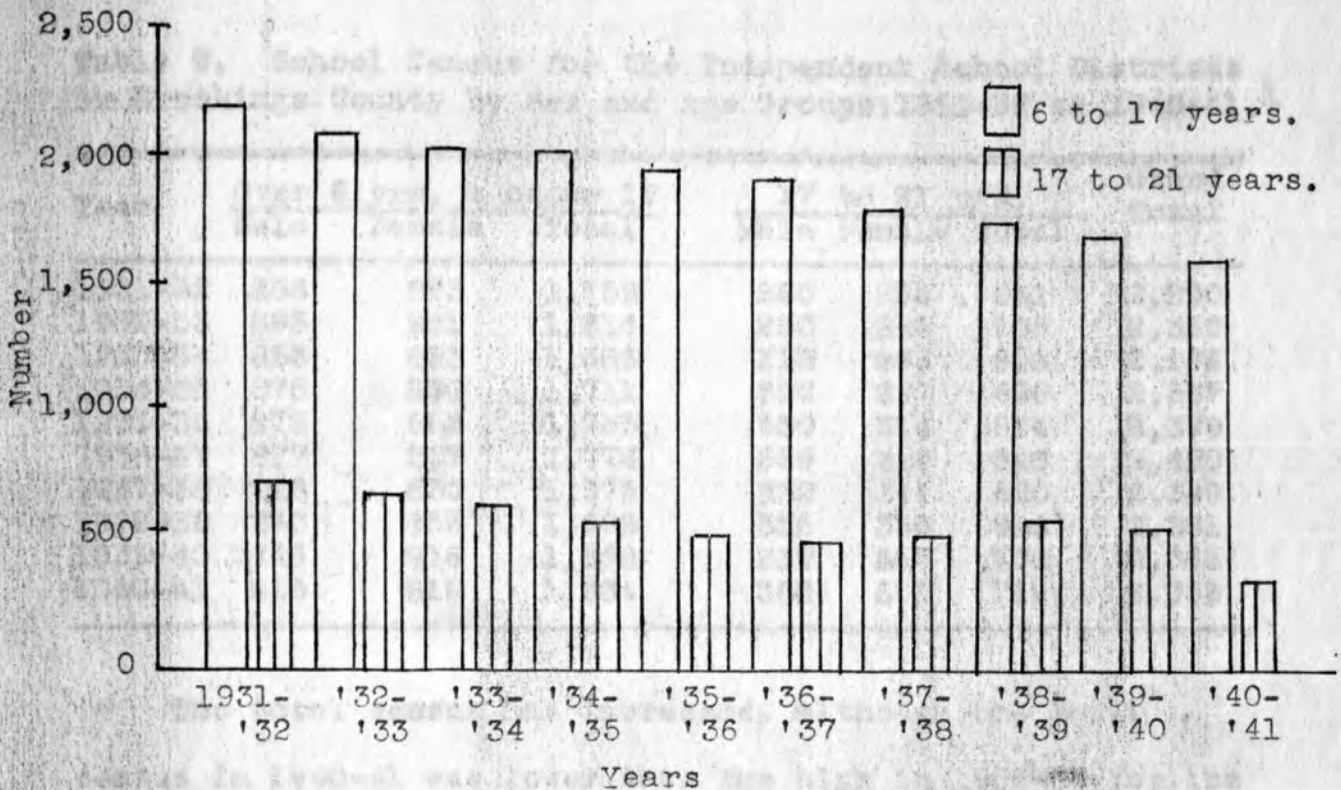


Figure 6. Rural School District Census in Brookings County.¹ 1,677 in 1940-41. This means a decrease of 561 children of school age. This decrease in children of school age reflects in smaller school enrollments. It is evident that there will continue to be fewer school entrants unless some drastic changes occur. This will result in an upward trend in per pupil costs if the present system of education is continued.

Independent School District Census

Since there was an increase in the urban population it would be expected that there would be a general increase in the total census. The school census of the independent districts are shown in Table 9, from 1931-32 to 1940-41.

1. Annual Reports of the County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

Table 9. School Census for the Independent School Districts in Brookings County by Sex and Age Groups:1931-32 to 1940-41.¹

Year	Over 6 yrs. & under 17			17 to 21 yrs.			Grand Total
	Male	Female	Total	Male	Female	Total	
1931-32	866	893	1,759	265	266	531	2,290
1932-33	893	921	1,814	250	255	505	2,319
1933-34	853	833	1,686	313	293	606	2,292
1934-35	875	836	1,711	329	297	626	2,337
1935-36	872	863	1,735	330	314	644	2,379
1936-37	877	897	1,774	336	310	646	2,420
1937-38	823	850	1,673	332	344	676	2,349
1938-39	840	855	1,695	336	350	686	2,381
1939-40	846	816	1,662	339	367	706	2,368
1940-41	815	819	1,634	350	360	719	2,353

The total census has increased, although the total census in 1940-41 was lower than the high in 1936-37 for the last decade. We find, in the period under consideration, that the age group from six to seventeen has decreased, and the group from seventeen to twenty-one has increased, from what they were at the beginning of the decade. This would indicate that the school population is getting older.

School Attendance

The attendance records as shown by the Federal Census in 1930 and 1940, show a healthy increase in the per cent of attendance in Brookings County. The age-group from seven to thirteen increased from 96.4 to 98.5 per cent, those of fourteen and fifteen years from 87.9 to 89.1 per cent, and those of sixteen and seventeen years from 61.4 to 72.2 per cent. In the group from eighteen to twenty there was a decrease from 32.5 to 30.4 per cent. The school attendance by age groups for Brookings County is shown in Table 10.

1. The Annual Reports of The County Superintendent of Public Schools, Brookings County. (1931-32 to 1940-41)1.

Table 10. School Attendance by Age Groups in Brookings County in 1930 and 1940.¹

Age group	7 to 13 years, in- clusive.	14 to 15 years, in- clusive.	16 to 17 years, in- clusive.	18 to 20 years, in- clusive.
1930				
Total number	2,597	684	712	930
Number attending	2,503	601	437	302
Percent attending	96.4	87.9	61.4	32.5
1940				
Total number	2,060	663	676	1,008
Number attending	2,029	591	488	306
Percent attending	98.5	89.1	72.2	30.4

This indicates the efficient functioning of the compulsory attendance laws and the success high schools have in attracting students. The decrease in the upper age group indicates a decrease in the number of pupils that continue their education beyond the high school level.

Elementary Rural Enrollment

The enrollment by grades is another significant factor in the tendencies which will have a bearing upon any reorganization programs. Table 11 gives these figures for the common schools.

1. Fifteenth and Sixteenth Census of the United States.
(1930 and 1940).

Table 11. Enrollment by Grades for the Rural Elementary Schools in Brookings County: 1931-32 to 1940-41.¹

Year	Grades								Total
	1	2	3	4	5	6	7	8	
1931-32	233	236	240	226	261	234	262	246	1938
1932-33	234	202	229	230	228	246	254	231	1854
1933-34	223	213	215	237	224	226	236	211	1835
1934-35	172	200	207	208	215	207	232	162	1603
1935-36	195	164	192	204	201	201	233	183	1573
1936-37	184	164	180	187	188	184	200	216	1503
1937-38	196	182	168	178	195	200	191	187	1495
1938-39	181	171	168	158	180	187	179	179	1403
1939-40	165	176	170	166	170	174	167	182	1370
1940-41	167	162	182	173	170	158	174	174	1360

It is noticeable that there has been a gradual decrease taking place. The decrease has been greater in the last four grades, which shows that the effect of the lower birth rate had already extended into the first four grades before 1931-32. This continual decrease is significant in any educational program for the future. The 1941 enrollment was about thirty per cent less than the enrollment of 1931-32.

Independent District Elementary Enrollment

In the independent districts the trend is similar, but not as great, as that found in the rural school districts. The enrollment by grades in the independent districts is given in Table 12.

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

Table 12. Enrollment by Grades for All the Independent Districts in Brookings County: 1931-32 to 1940-41.¹

Year	Grades								Total
	1	2	3	4	5	6	7	8	
1931-32	184	181	183	160	175	165	185	164	1397
1932-33	160	167	167	180	158	157	178	172	1339
1933-34	162	159	166	167	180	175	187	158	1354
1934-35	159	159	168	157	175	184	186	178	1366
1935-36	167	152	149	174	165	184	203	170	1364
1936-37	173	184	143	155	173	168	185	187	1368
1937-38	167	158	152	134	153	155	168	176	1263
1938-39	159	160	159	145	135	164	159	172	1243
1939-40	150	167	148	167	156	137	169	152	1246
1940-41	165	149	162	154	169	162	145	163	1269

The greatest decrease over the ten year period has been in the seventh grade, with the next largest in the second grade. The smallest decrease has been in the eighth grade where there was only a decrease of one over the ten year period. The decrease is also quite large in the first and third grades, indicating that there will be a decrease throughout the other grades in the near future. The 1940-41 enrollment is a decrease of about nine per cent over the enrollment in 1931-32. It is significant to note that the grade school enrollment, for all the schools in the county, has undergone a general decrease.

High School Enrollment

There is evidence in the high school enrollment of an increase in total enrollment up to 1938-39. The high school enrollment is presented in Table 13.

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

Table 13. The High School Enrollment by Grades in the Independent Districts of Brookings County From 1931-32 to 1940-41.¹

Year Ending	Grades				Total
	9	10	11	12	
1931-32	226	209	169	189	793
1932-33	239	195	190	154	778
1933-34	247	228	204	185	864
1934-35	252	216	201	191	860
1935-36	279	235	200	175	889
1936-37	278	261	232	191	962
1937-38	292	237	251	203	983
1938-39	259	270	234	228	991
1939-40	268	227	249	211	955
1940-41	215	257	219	246	937

In the ninth grade we find a decrease over the ten year period. In the twelfth grade there has been an increase of about thirty per cent in enrollment, while in grade nine there was a decrease of five per cent. Grade eleven shows an increase of thirty per cent, while grade ten shows an increase of twenty three per cent. The total high school population has increased eighteen per cent over the ten year period. The above data shows that the decrease in population is just beginning to be felt in the high school.

Summary

There was an increase in the general population, of Brookings County, up to the peak of 16,847 people in 1930. From 1930 to 1940 there was a decrease of 1.7. The general population trend, of Brookings County, followed very closely the tendencies of the State of South Dakota. The decrease in the State, from 1930 to 1940, was much greater, being 7.2

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

per cent.

The population has grown older in Brookings County, as well as in the State of South Dakota. In Brookings County there was a decided decrease in the age groups below twenty from 1930 to 1940. In 1930 the total population below twenty was 7,273, while in 1940 this number had decreased to 6,331. The total population above forty-five in 1930 was 3,747, and this number had increased to 4,490 in 1940.

During the period from 1930 to 1940, there was a decided shift in the population of Brookings County. The rural population decreased from 12,471 to 11,214, while the urban increased from 4,376 to 5,346.

The school census followed the same trends as the general population. The rural school census decreased from 2,942 in 1930 to 2,162 in 1940. The age group from six to seventeen years experienced a decrease of 561 while the group from seventeen to twenty-one had a decrease of only 219. The total census in the independent school districts increased from 2,290 in 1931-32 to 2,420 in 1936-37. In 1940-41 this number had decreased to 2,353. This has reflected in decreased school enrollments.

While the school census decreased the school attendance increased during the period 1930 to 1940. The age group from seven to thirteen increased their per cent of attendance by 2.1 per cent; the age group of fourteen and fifteen years by 1.2; the age group of sixteen and seventeen from 61.4 to 72.2 for an increase of 10.8 per cent; the age group from

eighteen to twenty was decreased by 2.1 per cent.

The elementary rural enrollment experienced a significant decline from a total of 1,938 in 1931-32, to 1,360 in 1940-41. The greater decreases occurring in the upper four grades. This indicated that the decreased birth rate had extended into the lower four grades before 1931-32.

The elementary enrollment in the independent districts followed the trend of the rural schools, but the decrease was not as great. In this case there was a decrease of 128 pupils during the ten year period.

The high school enrollments have shown a healthy increase during 1931-32 to 1940-41. The total high school population increased eighteen per cent during this period.

These trends, which affect the school enrollments, have been reflected in per pupil costs for education. With the numerous decreases in enrollment per pupil costs have increased. Schools operating with fewer than five pupils have found it exceedingly costly. As the number of these schools have increased, they have found a need for some form of reorganization.

CHAPTER IV

WEALTH, VALUATION, AND INCOME, OF THE DISTRICTS.

In the first chapter reference was made to some of the problems facing education in the State of South Dakota.

Many of these same problems are present in Brookings County.

The second chapter described the area under consideration. Brookings County is located in a more productive region than the average county in South Dakota. However with farming as the principal occupation, the schools are dependent upon the physical resources and topography of the county. Within the county the land is not equally fertile and productive, which results in variations in support of the schools. The county has a fine system of highways which would make county wide transportation possible. There are 112 rural and eight independent school districts. All vary in size, shape, wealth, and productivity.

Reference was made in the third chapter to the population. The total general population of Brookings has decreased during the last decade.

The population of the rural areas has experienced a decrease, while in the urban areas a slight increase has occurred. This has reflected in a downward trend in the rural school census and enrollment. The independent districts experienced a similar decrease during this same period, but not as great as in the rural schools. With

this decrease in enrollment there has been an increase in the per cent of school attendance. While the elementary enrollments decreased, the high schools experienced a healthy increase in enrollment.

These problems are reflected in the school finance of Brookings County. Such a survey will uncover many inequalities that exist. In this chapter consideration will be given the wealth and income of the districts.

Per Pupil Wealth

The wealth back of each child is frequently used in comparing the ability of the various districts to maintain a program of education. The assessed valuation is here used as an index of this wealth. It is recognized that there may be a wide difference between the assessed and real value, yet for comparison the former should be an acceptable criterion. The method used was to take the average assessed valuation of the ten year period and to divide this by the average daily attendance during the same period. This gives the assessed valuation back of each pupil in average daily attendance. The minimum, maximum, and the mean of the average assessed valuation per pupil in average daily attendance are given in Table 14. This table was derived from Appendix A, page 91.

Table 14. Minimum, Maximum, and the Mean, of the Average Assessed Valuation Per Pupil in Average Daily Attendance in Brookings County, 1932 to 1941.

Measure	Assessed Value per pupil in Average Daily Attendance
Minimum	2,131.24
Maximum	43,022.33
Mean	15,421.62

It is evident from these figures that there is a wide range in the assessed valuation back of each pupil from \$2,131.24 to \$43,022.33. If we take this as an index of the ability to support a school, one is more than twenty times as able to support the same educational program as the other. The mean for all districts is \$15,421.62.

It is significant that the independent districts rank the lowest in wealth back of each pupil, and far above are the common school districts. None of the independent districts approach the mean by \$10,000, and there is only a slight difference among these districts.

Such a condition is certainly not in conformity with the idea of equality of educational opportunity for all children. Such a condition shows there is a definite need for some plan of re-districting upon a basis that will divide the educational costs as evenly as possible among the citizenry. Table 15 is a distribution table of the districts according to their assessed value per pupil. This data was obtained from Appendix A, page 91.

Table 15. Distribution of Districts According to the Average Assessed Valuation Per Pupil in Average Daily Attendance During 1932 to 1941.

Assessed Valuation Per Pupil In Average Daily Attendance	Number of Districts In Group
\$ 2,001 to 5,000	6
5,001 to 8,000	4
8,001 to 11,000	9
11,001 to 14,000	31
14,001 to 17,000	27
17,001 to 20,000	18
20,001 to 23,000	11
23,001 to 26,000	2
26,001 to 29,000	4
29,001 to 32,000	0
32,001 to 35,000	1
35,001 to 38,000	0
38,001 to 41,000	0
41,001 to 44,000	1

There are thirty-one schools with an assessed valuation per pupil in average daily attendance ranging from \$11,000 to \$14,000. From \$11,000 to \$23,000 occur the greatest number. Two schools stand out in Table 15; namely, one in the interval of \$32,000 to \$35,000, and the other between \$41,000 and \$44,000. These schools are the only two with an assessed valuation per pupil in average daily attendance above \$29,000. Such a situation shows a wide variation in the per pupil wealth.

School Tax Rates

The tax rates for school purposes is also somewhat of a reliable index of the willingness of districts to support their schools. If the tax rate is high, a heavy burden is indicated. If the rate is low, the district must be able to

support its school with ease. The minimum, maximum, and the mean of the average school tax rates and the average total tax rates are given in Table 16. The average school and total tax rates for each district are found in Appendix B, page 94.

Table 16. Minimum, Maximum, and the Mean, of the Average School Levy and the Average Total Levy for the School Districts in Brookings County, 1932 to 1941.

Measure	Ave. School Levy in Mills for 1932 to 1941	Av. Levy for All Purposes in Mills for 1932 to 1941
COMMON SCHOOL DISTRICTS		
Minimum	2.27	8.98
Maximum	10.90	17.42
Mean	4.97	11.64
INDEPENDENT SCHOOL DISTRICTS		
Minimum	10.81	19.90
Maximum	21.20	31.52
Mean	15.00	24.65

First we notice the comparatively low rates existing in the common school districts, the mean being 4.97 mills. The range from 2.27 to 10.90 indicates that even among the common school districts some have to make nearly five times the effort others do to support their educational program. Some of the common school districts in 1939 and 1940 were not able to raise sufficient funds by a regular levy and remain within the levy limit on agricultural lands. These districts found it necessary to divide the levy into the regular and levy on agricultural lands. This shows that in

these two years they had to make an additional effort to support their schools. The following schools are included in this group: #12, #35, #37, #41, #47, #60, #66, #87, #88, #91, #99, #100, #102, #103, #109, #110, and #111. Since the above situation occurred in only two out of the ten years no consideration will be given this condition. In Appendix B, page 94, an average of the regular and agricultural levy was taken as the levy in mills, for these two years for the schools listed above. Certainly the above is not a normal condition.

The mean for the independent districts (15.00 mills), is more than three times as great as in the common districts. As the law places a limit on the levy on agricultural lands for school purposes, we have two levies for each of the independent districts, the regular levy and the levy on agricultural lands.

This shows the existence of inequalities as revealed in Table 16. It brings to mind the cost injustice, as far as the taxpayers are concerned, and the effect that excessive expenditures may have upon the educational opportunities for children in these districts.

A distribution table of the average school levy in mills is presented in Table 16. This is a summary of Appendix B, page 94.

Table 17. Distribution of the Average School Levy in Mills for the School Districts in Brookings County, 1932 to 1941.

School Levy in Mills	Number
2 - 3.9	35
4 - 5.9	50
6 - 7.9	19
8 - 9.9	4
10-11.9	2
12-13.9	2
14-15.9	2
16-17.9	2
18-19.9	0
20-21.9	1

Since the levy is divided in the independent districts, the average of the agricultural and regular levy was taken to obtain a measure. It is accepted that this is not a true measure of the tax rate but is somewhat indicative of their tax rate. This average will be lower than the regular levy, and higher than the agricultural levy.

The Per Cent the School Tax Rate
Is of the Total Tax Rate

Another significant comparison of tax rates is the relation that exists between the school tax rates and the total tax rates. The minimum, maximum, and mean of the per cents, the school levy is of the total levy for the two types of districts in Brookings County, are presented in Table 18. This comparison for each district is presented in Appendix B, page 94. This gives an understanding of the comparative costs of locally supported public services.

Table 18. Minimum, Maximum, and the Mean of the Per Cent the School Levy is of the Total Levy for the School Districts in Brookings County, 1932 to 1941.

Measure	Per Cent School Levy is of Total Levy	Per Cent School Levy is of Total Levy
	COMMON SCHOOL DISTRICTS	INDEPENDENT SCHOOL DISTRICTS
Minimum	24.4	49.7
Maximum	62.5	66.4
Mean	41.4	58.7

Table 18 shows that a large per cent of the total tax rate is for education. Even where the per cent of the tax rate for education is the lowest, about one fourth is levied for education. In cases where the per cent of total tax rate for education is the highest more than three fifths is levied for education. Yet, if the taxpayers stop to consider the relative value of all activities, it is doubtful if he would find any that give so much in return for the cost as the public school.

The common school districts maintain the lowest per cent of the total tax rate for education. The mean per cent the school tax is of the total tax being 41.4 per cent. In the independent districts the mean is 58.7 per cent which is 17.3 per cent more than the mean for the common districts. In the towns, there are additional levies for governmental purposes; so the per cent of the total tax rate should really be less. However, in the towns the high schools hold the per

cent high, in which case as the total tax rate in towns is higher so is the school tax rates.

As the total tax rates are low in the common districts, the per cents of the total tax rate for education vary considerably as is indicated in Table 19, which is a distribution table of the per cent the school tax rate is of the total tax rate. This table is prepared from data presented in Appendix B, page 94.

Table 19. Distribution of the School Districts According to the Per Cent the School Tax Rate is of the Total Tax Rate in Brookings County, 1932 to 1941.

Per Cent School Tax Rate is of the Total Tax Rate	Number of Schools in Group	
	Common Districts	Independent Districts
20 - 24.9	3	0
25 - 29.9	7	0
30 - 34.9	16	0
35 - 39.9	25	0
40 - 44.9	26	0
45 - 49.9	11	1
50 - 54.9	13	1
55 - 59.9	7	3
60 - 64.9	1	1
65 - 69.9	0	2

Some of this variation may also be due to the attitudes of the various township boards toward other township projects.

The independent districts are included in Table 19.

The average, of the agricultural and regular tax rates, was used in the determination of the per cent the school tax rate is of the total tax rate. This gives some what of a reliable index of the relation of the school and the total

tax rates.

It is evident from Table 19 that there is some variation among the independent districts. It is significant, to note, that the eight independent districts occupy the upper five intervals in the table, and six are in the upper three intervals. This shows that in these districts a large per cent of the tax rate goes for education.

The Years of Highest and Lowest Tax Rates

One other comparison of the school tax rates is made in this study. Table 20 shows the years in which the highest and the lowest school tax rates occurred. The year 1941 registered more of the highest rates among the common districts, with twenty-five out of 112 in that group. In the independent districts 1934 and 1940, each contained two districts experiencing their highest rates. In 1933, there were no districts that experienced their highest rates.

Table 20 The Distribution of the Common and Independent Districts According to the Years in Which the Highest and Lowest School Tax Rates Occur in Brookings County, 1931-32 to 1940-41.

Year	Highest Rates		Lowest Rates	
	Common	Independent	Common	Independent
1932	18	1	10	1
1933	0	0	46	5
1934	9	2	3	0
1935	13	0	5	0
1936	7	0	12	0
1937	7	1	8	0
1938	13	1	4	1
1939	8	1	10	1
1940	8	2	6	0
1941	25	0	4	0

The cause for the large number of districts with their highest rates in 1941 is explained by better business conditions and the decreasing assessed valuation. The defense program had a definite effect upon the cost of operation of the school, as salaries had to be increased in order to secure teachers, and there was a general increase in the price of materials needed in the operation of the schools. The decreasing total assessed valuation is also significant. The valuation in 1932 was \$31,072,681, and in 1941 had decreased to \$27,767,725, in Brookings County.¹

For the lowest rates, 1933 is conspicuous with five independent and forty-six common school districts. This may be attributed to the depression which the county was experiencing during this period. It is significant that the assessed valuation had decreased from \$31,072,681 in 1932, to \$28,712,088 in 1933. Certainly the schools must have been working under great financial difficulty in 1933, with the decrease in assessed valuation and the lowered tax levies.²

Sources of Revenue

In this study the sources of revenue have been classified into three groups; namely, district tax, state sources, and all other sources. The per cent of the total income that these three sources have contributed over a period from 1931-32 to 1940-41, has been determined for each district. Table 21 shows the minimum, maximum, and the mean

1. County Auditor's Records, Brookings County (1932 and 1941).

2. Ibid.

of the average school receipts from the three sources, is of the total income. This table is a summary of Appendix C, page 97.

Table 21. Minimum, Maximum, and Mean of the Average School Receipts from State, District Tax, and All Other Sources, in Per Cent Each is of the Average Total Receipts in Brookings County, 1931-32 to 1940-41.

Measure	Per Cent From State Sources	Per Cent From District Tax	Per Cent From All Other Sources
COMMON SCHOOL DISTRICTS			
Minimum	4.1	64.4	0.0
Maximum	20.9	93.8	28.2
Mean	13.0	84.7	3.3
INDEPENDENT SCHOOL DISTRICTS ¹			
Minimum	6.2	72.1	1.8
Maximum	11.1	87.1	21.7
Mean	9.1	81.7	9.0

The figures classified as "all other sources" includes federal aid as provided by the Smith-Hughes Act, tuition, sale of bonds, sale of property, insurance, and any other miscellaneous items.

The income from the state sources consist mainly of the income from the Permanent School Fund, and is distributed on a per capita basis according to the school census.

Table 21 shows that in the common school districts the mean per cent from state sources is 13.0 per cent, from the district tax the mean per cent is 84.7 per cent, and from all other sources the mean per cent is 3.3 per cent. The

1. Average for nine year period. (1932-33 to 1940-41).

mean per cents for the independent districts are: 9.1 per cent from state sources, 81.7 per cent from district tax, and 9.0 per cent from all other sources. This shows the mean per cent from the district tax to be lower in the independent districts, due to a great extent to the tuition which is collected and federal aid in some of the schools. The fact remains that the main source of school support is a local responsibility.

It is not the purpose of this study to enter into the good and bad features of the district tax as a source of revenue. However, in any reorganization program this will have to be given consideration.

Tuition Receipts

In Table 22 the tuition receipts were included in receipts from all other sources. Since this is an important source of revenue in the independent districts, it will be given further consideration.

Figures given in Table 22 show that in many of the schools, tuition provides a substantial source of income. The minimum is \$413.96, the maximum is \$12,404.13, and the mean \$3,635.26 for the independent districts of Brookings County.

Table 22. Tuition Receipts for Independent Districts in
Brookings County, 1932-33 to 1940-41.

Dis- trict	1932- '33	1933- '34	1934- '35	1935- '36	1936- '37
I#1	\$ 396.00	\$1,265.00	\$1,492.75	\$ 1,093.50	\$ 1,269.00
I#2	8,748.31	9,509.50	9,673.16	12,264.77	11,887.33
I#3	1,802.40	1,031.00	1,212.00	1,263.00	1,215.00
I#4	864.00	882.11	528.50	135.00	564.24
I#5	445.00	1,131.00	1,407.50	1,885.50	1,611.00
I#6	2,450.00	1,395.00	579.70	1,066.50	2,283.70
I#7	3,663.12	6,295.87	6,036.96	6,767.80	9,315.25
I#8	2,220.75	3,952.25	2,683.20	3,120.45	3,283.83

(Table 22 Continued)

Dis- trict	1937- '38	1938- '39	1939- '40	1940- '41	Average
I#1	\$ 1,026.00	\$ 891.00	\$ 553.50	\$ 983.00	\$ 888.51
I#2	15,986.84	13,992.00	11,547.00	18,028.27	12,404.13
I#3	1,620.00	1,832.25	1,807.00	2,183.50	1,551.79
I#4	319.50	288.00	54.32	90.00	413.96
I#5	2,619.00	2,250.50	3,105.00	3,484.00	1,882.05
I#6	3,460.64	984.00	1,251.00	1,008.00	1,608.73
I#7	1,865.00	9,117.25	9,299.45	7,941.50	6,700.24
I#8	8,890.25	3,483.64	2,529.49	2,530.53	3,632.71
Minimum					413.96
Mean					3,635.26
Maximum					12,404.13

According to the present tuition law, the district maintaining the high school furnishes the building and all permanent supplies to the non-resident pupil free of charge. The "instructional costs" largely determining the tuition rate and no charge of more than nine dollars per month can be made by any school. Included in "instructional costs" are the actual cost of instructional service such as salaries, supplies, and similar items. In addition, the per pupil cost

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1932-33 to 1940-41).

of the operation of the plant, auxiliary agencies, and general control are items used in determination of the tuition rate.

There are many inequalities that exist on the part of the high schools attended by non-resident pupils, and the inequalities of the tuition burden on the common school districts. However, it is not the purpose of this financial survey to enter into these conditions.

Summary

In the comparison of the assessed valuation back of each pupil in average daily attendance, a wide range was found among the school districts. The minimum was \$2,131.24 and the maximum was \$43,022.33. The mean for all districts was \$15,421.62. If this is taken as an index of the ability to support the schools, one district is more than twenty times as able to support the same educational program as another. There were thirty-one districts with an assessed value per pupil in average daily attendance ranging from \$11,000 to \$14,000.

The tax rates are somewhat of an index of the willingness to support the schools. If the tax rate is low, the district must be able to support its educational program with ease. The school tax rates in the common school districts ranged from 2.27 mills to 10.90 mills, with a mean of 4.97 mills. In the independent districts the tax rates were considerably higher, ranging from 19.81 mills to 21.20 mills, with a mean of 15.00 mills. This

shows the existence of inequalities among the districts and between the two types of districts.

From 24.4 to 62.5 per cent of the total tax levy was expended for education in the common school districts, while from 49.7 to 66.4 per cent of the total tax levy was expended for education in the independent districts.

From three-fourths to nine-tenths of the school revenue was obtained from the district tax during the ten year period from 1932 to 1941. Another important source of revenue was the apportionment from the Permanent School Fund. The per cent received by the common school districts from this source ranged from 4.1 to 20.9, with a mean of 13.0. From this source the independent school districts received from a low of 6.2 to a high of 11.0 per cent of their total revenue. The mean was 9.1 per cent.

Another important source of revenue for the independent school districts was tuition. The school receiving the largest average amount over the period from 1932 to 1933 and 1940 to 1941, received \$72,404.13, while the smallest average amount was \$413.96 received by any district. The mean average for all the districts was \$3,635.26.

CHAPTER V

EXPENDITURES AND INDEBTEDNESS OF THE DISTRICTS

In the fourth chapter a comparison was made of the ability of the districts to support education, and the chief sources and amounts of income. In this chapter consideration will be given the expenditures made by the districts for their educational program.

Total Expenditures

As the assessed valuation describes the ability to pay, so the expenditures, to some degree, shows the willingness to pay. In order to reduce the expenditures to a common basis the costs are presented in terms of the pupils in average daily attendance. This is found by dividing the average total expenditures over the ten year period by the mean average daily attendance during the same period. Table 23 is a table of the minimum, maximum, and the mean expenditures per pupil in average daily attendance for the two types of districts in Brookings. This is a summary of Appendix D, page 100.

Table 23. Minimum, Maximum, and the Mean, of the Average Annual Expenditures Per Pupil in Daily Attendance for the School Districts in Brookings County, 1931-32 to 1940-41.

Measure	Expenditure Per Pupil	Expenditure Per Pupil
	COMMON SCHOOL DISTRICTS	INDEPENDENT SCHOOL DISTRICTS
Minimum	\$ 63.72	\$65.06
Maximum	252.39	89.86
Mean	110.12	76.36

In the common school districts we find a wide range in the average total expenditures per pupil. District #63 ranks lowest with \$63.72 per pupil, while district #101 ranks high with \$252.39. The latter district did not have school during the entire period but the average was taken for actual number of years in session. Of the districts in session during the entire ten year period #109 ranks high with a total of \$219.99. This means that it has cost the latter district more than three times as much per pupil for educational purposes as district #63, and it has cost district #101 almost four times as much per pupil as #63. The difference in cost is, in the main, accounted for by the fact that district #63 had an average daily attendance of 17.7, while district #101 had an average daily attendance of only 9 pupils. District #109 had an average daily attendance of 8.2 pupils. District #101 closed their school in 1939.

Another reason for the wide difference in cost of the two districts ranking highest and lowest in expenditure per pupil is that there has been a greater amount of tuition paid over the ten year period, a greater amount for capital outlay, and they have expended a much greater sum for debt service than in the lowest ranking school on expenditures. It might be added that they have spent a greater amount on instructional service. Therefore, these extremes not only suggest a wide difference in educational costs but a difference in the educational standards they are willing to maintain.

The mean average expenditure per pupil for all the common

school districts is \$110.12 annually.

The independent districts experience a lower per pupil cost, the mean expenditure being \$76.36. The minimum is \$65.06 and the maximum \$89.86. This variation is due to the difference in enrollment, as Bushnell has a total average daily attendance of only 42.5, hence their cost is higher. This same matter of number of pupils in attendance will explain the variation between the mean in the independent and common districts. This shows a wide range in the willingness to support education and reflects discredit on an educational system has allowed such differences to develop.

Expenditures Exclusive of Debt Service

A fairer comparison of expenditures, if present educational programs alone are to be considered, would perhaps exclude debt service from consideration. Table 24 shows the minimum, maximum, and the mean, expenditures per pupil in average daily attendance exclusive of debt service. These data are found in Appendix E, page 103, for each of the districts.

Table 24. Minimum, Maximum, and the Mean, of the Average Annual Expenditures Per Pupil in Daily Attendance for the School Districts in Brookings County, Exclusive of Debt Service, 1931-32 to 1940-41.

Measure	Total Expenditure Per Pupil, Exclusive of Debt Service.	Total Expenditure Per Pupil, Exclusive of Debt Service.
	COMMON SCHOOL DISTRICTS	INDEPENDENT SCHOOL DISTRICTS
Minimum	\$ 57.50	\$55.62
Maximum	243.75	89.54
Mean	98.90	66.12

The mean expenditure per pupil exclusive of debt service, during 1932 to 1941, for the common school districts is \$98.90, and for the independent districts is \$66.12.

A striking fact is that the independent districts, with their comparatively higher salaries, all have a lower per pupil expenditure than the average common districts. This shows the influence of the enrollment upon the educational costs. It may further be stated that the minimum for the independent districts is lower than the minimum for the common school districts.

Instructional Costs

In order to arrive at a more common basis for comparison of the expenditures, the instructional costs have been determined. This includes the expenses of teacher's salaries, textbooks, supplies, library books, and related items.

Table 25 shows the minimum, maximum, and the mean of the average instructional cost per pupil in average daily attendance. Appendix F, page 106, contains the instructional costs per pupil in average daily attendance, for each of the districts in Brookings County.

Table 25. Minimum, Maximum, and the Mean, of the Average Annual Expenditures Per Pupil in Average Daily Attendance for Instructional Costs in Brookings County Schools, 1931-32 to 1940-41.

Measure	Cost Per Pupil In Average Daily Attendance	Cost Per Pupil In Average Daily Attendance
	COMMON SCHOOL DISTRICTS	INDEPENDENT SCHOOL DISTRICTS
Minimum	\$ 27.89	\$32.31
Maximum	115.97	43.20
Mean	56.08	37.19

These figures also point to wide variations in the common districts. The range in these districts is from \$27.89 to \$115.97. One district is paying about 4.2 times as much for this service as the other. The mean for the common districts is \$56.08. We notice in the independent districts a difference of only \$10.89 between the minimum of \$32.31 and the maximum of \$43.20. The mean of \$37.19 for these districts is \$18.89 less than the mean for the common districts, and the former are operating high schools.

Certainly any reorganization program of Brookings County's educational system would take advantage of the economies that are apparent in the larger schools. That Brookings, with a much higher salary than any other district in the county, can operate at a lesser cost for instructional costs than the mean for the common school districts would suggest such a course.

Budgetary Expenditures

Thus far consideration has been given the total expenditures and the instructional costs of the various districts in Brookings County. In this section the expenditures will be considered on the basis of the per cent of expenditure of each budgetary division, of which instructional cost is one division.

There are eight divisions in the budget as set up in the schools of South Dakota: general control, instructional service, auxiliary agencies, operation of plant, maintenance of plant, capital outlay, and debt service. Each of the above is further divided into minor items pertaining to each division, but only the major divisions will be given consideration in this study.

Table 26 shows the minimum, maximum, and the mean per cent the expenditure of the budgetary divisions is of the total expenditure. This table is a summary of Appendix G, page 109.

The minimum percentage of expenditure for each of the budgetary divisions is as follows: instructional service, 1.1 per cent; general control, 1.2 per cent; auxiliary agencies, 1.3 per cent; operation of plant, 1.4 per cent; maintenance of plant, 1.5 per cent; capital outlay, 1.6 per cent; and debt service, 1.7 per cent.

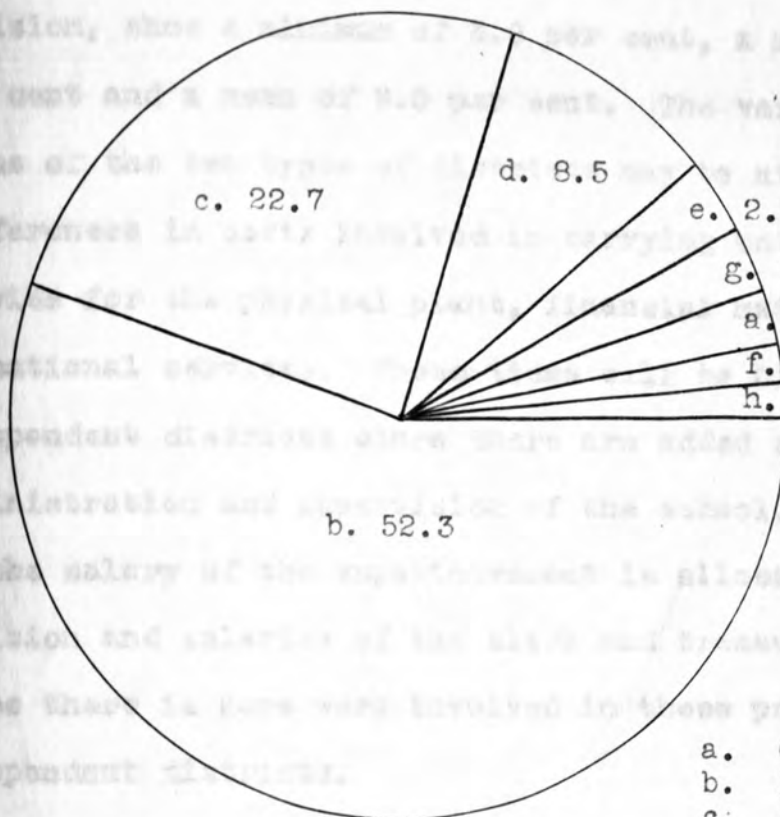
The maximum percentage of expenditure for each of the budgetary divisions is as follows: instructional service, 2.1 per cent; general control, 2.2 per cent; auxiliary agencies, 2.3 per cent; operation of plant, 2.4 per cent; maintenance of plant, 2.5 per cent; capital outlay, 2.6 per cent; and debt service, 2.7 per cent.

Table 26. Minimum, Maximum, and the Mean, of the Per Cent the Average Expenditures for Each of the Budgetary Divisions is of the Total Average Expenditures in Brookings County, 1931-32 to 1940-41.

Measure	a	b	c	d	e	f	g	h
COMMON SCHOOL DISTRICTS								
Minimum	.1	27.3	6.9	3.6	.1	0.0	0.0	0.0
Maximum	5.2	71.9	47.7	17.9	7.7	3.4	29.8	41.4
Mean	2.0	52.3	22.7	8.5	2.8	.9	2.4	.8
INDEPENDENT SCHOOL DISTRICTS								
Minimum	3.0	44.8	.1	10.7	2.3	1.2	.5	.2
Maximum	19.3	53.9	9.3	23.7	6.9	15.6	8.2	26.3
Mean	9.0	49.0	2.2	17.3	3.9	3.9	3.0	10.5
BUDGETARY DIVISIONS								
a.	General Control			e.	Maintenance of Plant			
b.	Instructional Service			f.	Fixed Charges			
c.	Auxiliary Agencies			g.	Capital Outlay			
d.	Operation of Plant			h.	Debt Service			

There is evidence of dissimilarities among the various districts, and between the common and independent school districts in the per cent of expenditure for each of the budgetary divisions. There are only four budgetary divisions in which a great variation exists in the mean per cent of the two types of districts in Brookings County; namely, general control, auxiliary agencies, operation of plant, and debt service.

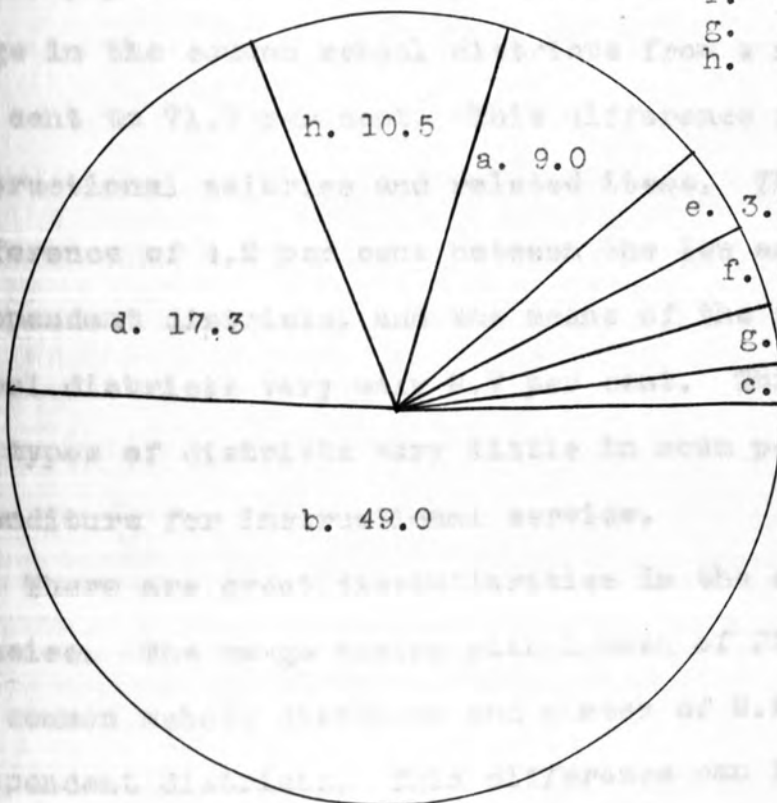
The common school districts show a low of .1 per cent, a high of 5.2 per cent, and a mean of 2.0 per cent for general control. The independent districts on the same



1. Common School Districts

KEY

- a. General Control
- b. Instructional Service
- c. Auxiliary Agencies
- d. Operation of Plant
- e. Maintenance of Plant
- f. Fixed Charges
- g. Capital Outlay
- h. Debt Service



2. Independent School Districts.

Figure 7. The Means of the Per Cents that the Expenditure for Each Budgetary Division is of the Total Expenditure.

division, show a minimum of 3.0 per cent, a maximum of 19.3 per cent and a mean of 9.0 per cent. The variation in the means of the two types of districts may be attributed to differences in costs involved in carrying out policies that provide for the physical plant, financial matters, and educational services. These items will be higher in the independent districts since there are added services of administration and supervision of the school. A portion of the salary of the superintendent is allocated to this division and salaries of the clerk and treasurer are higher, since there is more work involved in these positions in the independent districts.

The instructional costs have been considered on a basis of per pupil costs in another section. There is a wide range in the common school districts from a minimum of 27.3 per cent to 71.9 per cent. This difference is due to instructional salaries and related items. There is only a difference of 4.2 per cent between the low and high in the independent districts, and the means of the two types of school districts vary only 2.7 per cent. This shows that the two types of districts vary little in mean per cent of expenditure for instructional service.

There are great dissimilarities in the auxiliary agencies. The range varies with a mean of 22.7 per cent in the common school districts and a mean of 2.2 per cent in the independent districts. This difference can be attributed to the high school tuition, paid by the common school districts

to the independent districts, since the latter maintain high schools. The only cost in the independent districts for this division is for allied activities.

Another significant variation is in the operation of plant, where the mean for the independent districts is twice the mean for the common school districts. When we consider the curricular and extra-curricular programs in the town schools, the wide use of the plant for these activities, and that janitors are required, this difference does not become so significant.

The only other significant difference is in debt service. Here the common school districts range from a low of no expenditure to a high of 41.4 per cent, with a mean of .8 per cent, indicating that they do not carry a large amount of indebtedness, although some districts due to recent building programs have contracted a large debt. A different picture presents itself in the independent districts where the mean is 10.5 per cent. This can only be explained by the building programs, financed by bonds, that have recently been carried out in some districts. The matter of indebtedness will be given further consideration in a later section.

Educational Effort

Another comparison, that shows the effort being put forth to support education on a comparative basis, is by the determination of the educational effort for each district. The educational effort is determined by dividing the expenditure of each district per pupil in average daily attendance,

Table 27. The Educational Effort of All the Districts of the County of Brookings, According to Rank from Highest to Lowest, 1931-32 to 1940-41.

Dist- rict	Educa- tional Effort	Rank	Dist- rict	Educa- tional Effort	Rank	Dist- rict	Educa- tional Effort	Rank
I#7	.0339	1	76	.0074	43	44	.0060	78
I#2	.0245	2	69	.0074	43	10	.0059	80
I#5	.0242	3	35	.0074	43	95	.0058	81
I#8	.0203	4	66	.0073	47	104	.0057	83
I#6	.0197	5	60	.0073	47	18	.0057	83
I#4	.0178	6	48	.0073	47	14	.0057	83
I#3	.0170	7	12	.0073	47	53	.0056	85
101	.0155	8	9	.0073	47	26	.0055	86
7	.0152	9	97	.0072	50.5	112	.0054	88.5
I#1	.0140	10	19	.0072	50.5	94	.0054	88.5
110	.0127	11	74	.0070	53	56	.0054	88.5
98	.0121	12	70	.0070	53	28	.0054	88.5
37	.0113	13	1	.0070	53	72	.0053	91.5
62	.0110	14	51	.0068	55.5	38	.0053	91.5
102	.0109	15	36	.0068	55.5	80	.0052	93
109	.0103	16	92	.0067	58	82	.0051	94.5
92	.0101	17	17	.0067	58	81	.0051	94.5
90	.0099	18	11	.0067	58	52	.0048	96
82	.0098	19	61	.0066	60.5	93	.0047	97.5
75	.0097	20	59	.0066	60.5	33	.0047	97.5
88	.0096	21.5	111	.0065	62.5	55	.0045	98.5
67	.0096	21.5	6	.0065	62.5	5	.0045	98.5
87	.0095	23	42	.0064	64.5	8	.0044	101.5
100	.0094	24	2	.0064	64.5	96	.0044	101.5
57	.0093	25	83	.0063	67.5	27	.0042	103
84	.0092	26	78	.0063	67.5	34	.0041	104.5
39	.0091	27	68	.0063	67.5	24	.0041	104.5
15	.0089	28	29	.0063	67.5	46	.0040	106.5
63	.0087	29.5	65	.0062	70.5	43	.0040	106.5
16	.0087	29.5	30	.0062	70.5	77	.0027	108
86	.0083	31	Bangor			58	.0022	109
45	.0080	32.5	2)			73	.0014	110
4	.0080	32.5	3)	.0061	74	103	.0011	111
50	.0079	34	4)			25	.0010	112
105	.0078	36	5)			41	.0007	113
47	.0078	36	108	.0061	74	21	.0004	114
40	.0078	36	107	.0061	74			
54	.0077	38.5	64	.0061	74			
23	.0077	38.5	3	.0061	74	Minimum	.0004	
90	.0075	40.5	106	.0060	78	Maximum	.0339	
13	.0075	40.5	89	.0060	78	Mean	.0078	

by the wealth behind each pupil in average daily attendance. Table 27 shows the effort being put forth by the districts in Brookings County, ranking from highest to lowest. Independent district #7, ranking first, made 85 times the effort of district #21, which ranks lowest in effort. This reveals that it is not the great amount of wealth that determines the amount of effort that is made in a district. The mean educational effort is .0078, with 34 districts ranking above this figure, and 77 districts making less than this mean effort. There are three districts that have an educational effort of .0078. The eight independent districts are found in the upper quarter of educational effort. Seven of these districts are ranked at the top in educational effort, with the remaining district ranking tenth.

The correlation between effort and ability by the rank order method in Brookings County is $r = -.446$. The probable error is $\pm .051$. This indicates that there is a significant tendency for the able districts to put forth less effort than the less able districts.

Indebtedness

No doubt present indebtedness of school districts would be a difficult problem with which to deal, if the present educational administrative system were to be changed. Appendix H, page 112, shows the bonded, warrant, and total debt for all districts in 1932 and in 1941, in Brookings County. Since there is only a small number of districts with any indebtedness, a summary table of Appendix H is not presented in this section.

The bonded debt of the common school districts is small in both years. In 1932 twenty-five districts had outstanding bonds, while in 1941 this number had been reduced to twelve. The total school bonded debt for Brookings County in 1932 was \$73,950.00, and this has been reduced to \$14,040.00 in 1941.

Twenty-eight districts had outstanding warrants in 1932, while this number had been reduced to twenty-five in 1941. The total debt in the common school districts in 1932 was \$79,417.71 in 1932, and only \$17,618.68 in 1941, indicating a healthy situation regarding school indebtedness.

In the independent school districts the total debt has not been so materially reduced as in the common school districts. However, four districts had a total bonded debt of \$207,500.00 in 1932, while only three districts had bonded indebtedness in 1941 with a total of \$192,500.00. It must be stated that during this ten year period building programs have been undertaken in two of these schools.

Concerning the outstanding warrants, there has been an increase in the independent districts. In 1932 only four

had outstanding warrants, while in 1941 all districts had outstanding warrants, for a increase in totals from \$1,380.90 to \$4,708.69.

Ratio of Debt to Valuation

To determine whether the present indebtedness of the school districts is excessive, one must compare it with the valuation. The state law has attempted to protect school districts from involving themselves in excessive indebtedness. It has limited the extreme to which a district may issue bonds to five per cent of the assessed valuation for the year preceding the issuing of such bonds, except where used for funding or refunding purposes.¹ Hence, any debt greater than this may be considered to be excessive.

Table 28 gives the per cent the 1941, total debt is of the assessed valuations in the same year. The total indebtedness was taken rather than just the bonded debt. Districts that had a per cent of less than one hundredth of one per cent, of which there are five, were not included in this table.

1. The Public School Laws of the State of South Dakota, 1941, part III, Chapter 15.22, Section 15.2207.

Table 28. The Per Cent that the 1941 Total Indebtedness is of the Assessed Valuation in the Same Year in the School Districts in Brookings County.

Dist- rict	Per Cent Total Indebtedness is of Assessed Valuation	Dist- rict	Per Cent Total Indebtedness is of Assessed Valuation
COMMON SCHOOL DISTRICTS			
2	1.35	56	.02
3	.05	57	.42
9	1.41	60	.53
16	.06	62	.49
19	.89	66	.46
21	.04	69	.09
22	1.06	72	.02
23	.03	83	.01
30	.05	84	.11
33	.01	86	.02
38	.38	90	.23
42	.26	95	.21
45	.01	Bangor 1	
48	.02	2)	
50	.18	3)	.10
51	.11	4)	
52	.10	5)	
INDEPENDENT SCHOOL DISTRICTS			
I#1	.48	I#6	2.47
I#2	3.54	I#7	5.72
I#3	.10	I#8	.02
I#5	.06		
Minimum			.01
Maximum			5.72
Mean			.57

All districts are well below the five per cent limit with the one exception; namely, I#7. This district had a ratio of 5.72 per cent using the total debt. There was no significant difference when only the bonded debt was used, since there were only \$9.00 in outstanding warrants in this

1. Bangor Township operated as one district.

district.

The mean per cent for all districts was .57 per cent, with a minimum of .01 per cent, with a maximum of 5.72 per cent. Certainly no districts are carrying any excessive debt burden according to this criterion, since I#7 was less than one per cent above this limit.

Summary

There exist great variations in the per pupil expenditures among the common school districts. The minimum was \$63.72, while the maximum was \$252.39. Since the latter district was in session only eight years, this was actually an eight year average. However, of the districts in session during the entire period the maximum was \$219.99. This shows a wide difference in the per pupil expenditure of the districts. Among the independent school districts, the variation in per pupil expenditure was only slight. The mean of the latter group being \$76.36, while the common school districts had a mean of \$110.12. This shows variations in per pupil expenditures among the common school districts and between the two types of school districts in Brookings County.

In the comparison of expenditures exclusive of debt service a similar situation existed, the only difference being that each of the measures of the preceding paragraph were less. The mean for the common school districts was \$98.90, and for the independent districts \$66.12.

The comparison of the per pupil expenditures for

instructional costs showed a wide variation among the common school districts. This ranged from a minimum of \$27.89, to a maximum of \$115.97. The mean was \$56.08, while the mean in the independent districts was only \$37.19. The variation among the independent districts was only slight, ranging from a low of \$32.31 to a high of \$43.20.

In the per cent of expenditures for each of the eight budgetary divisions, the common school districts showed significant differences in five divisions; operation of plant, capital outlay, and debt service. Among the independent districts the greatest differences occurred in auxiliary agencies, fixed charges, and debt service. The educational effort is found by dividing the expenditure per pupil in average daily attendance by the assessed valuation back of each pupil in average daily attendance. A district having a low index is putting forth less effort to support their school than a district having a higher index of educational effort.

The independent districts rank among the upper ten schools in educational effort. The minimum educational effort was .0004, the maximum was .0339, while the mean was .0078.

School indebtedness is not excessive in Brookings County. Only twenty-five common school districts out of 112 had any indebtedness in 1941. All of the independent districts had some form of debt or another. In only one case did it exceed the limit of five per cent of the assessed valuation, and in this case it was less than one per cent above the limit.

CHAPTER VI

SUMMARY AND SOME SUGGESTED SCHEMES OF SCHOOL REORGANIZATION

Thus far in our study, we have discussed the fundamental items of school finance in Brookings County. This has led to the discovery of a number of financial inequalities that have a profound effect upon the educational program.

A summary of this study will be presented in the first section of this chapter, while in the second section a few plans or schemes of educational reorganization will be outlined in general terms. It is the author's opinion, that these suggestions may aid in setting up some future organization which will eliminate many of the present inequalities.

A. Summary

The aim has been to make a study and comparisons of the fundamental items of school finance as they actually exist. A secondary aim has been to make some suggestions regarding different schemes of school reorganization. These suggestions may aid in setting up some future organization, which is necessary to equalize educational costs and opportunities in the County of Brookings in South Dakota. Problems that have become evident as we progressed in this study of school finance in Brookings County were: (1) What effect have population trends had upon school enrollments and school costs? (2) Does one district have more wealth per pupil in average daily attendance than any other district? (3) Does

one district put forth more effort than another in the support of their school? (4) Does one district expend more for educational necessities per pupil than another? (5) What suggestions may be made to overcome the financial inequalities among the districts?

The principle of equality of opportunity was accepted as a fundamental tenet in this study. Any inequalities in the educational opportunities are largely determined by the financial support of the schools.

In Chapter I reference was made to the importance of the aspect of school finance in the educational system. More than two billion dollars is spent in the United States to finance the educational program each year. Approximately one million teachers are required to carry on this program. The per pupil cost of education in the United States ranges from \$28.35 to \$159.67, and averages \$88.99. In the State of South Dakota the total cost of maintaining the public schools in 1938 was \$10,071,519.

In Chapter II the setting of the study was discussed. This was done in order to acquaint the reader with the area under consideration in this study. Brookings County is located in the more productive region of South Dakota, but the land is not equally fertile and productive within the county. The central section is well adapted to cultivation and is the most productive, while the northeast portion is a rough and hilly area. With agriculture as the leading occupation in the county, the schools become very dependent upon this occupation for their support.

The highway system of the county is well developed, and would make county wide transportation possible. An unfortunate phase of the highway development, is that no definite program has been formulated for the future.

There are 112 common, and eight independent school districts in Brookings County. They vary in size and shape. The largest district is three times the size of the smallest.

(1) The first problem that became evident as we progressed in this study was, "What effect have population trends had upon school enrollments and school costs?" The population tendencies were considered in Chapter III. There was an increase in population, in Brookings County, each year to the peak in 1930. During the past decade the county experienced a decrease of 1.7 per cent. The rural areas suffered population losses, while the urban population experienced an increase. The population has also grown older. From 1930 to 1940 there was a decrease of 942 below the age of twenty, while an increase occurred in the group above forty-five years during the same period.

The school population, as shown by the school census, followed the general population trends. The rural school census experienced a large decrease, while the school census in the independent districts increased up to 1936-37, when a decline set in. While the school population decreased, there was an increase in the per cent of school attendance. This showed the greater holding power of the schools.

Both common and independent districts suffered decreases

in elementary enrollment during the ten year period. However, the decrease was not as great in the independent districts, and this group experienced a healthy increase in high school enrollment. With the decreased elementary enrollments, per pupil costs have increased, and some schools have found these costs exceedingly high.

(2) The second problem that became evident in this study was, "Does one district have more wealth per pupil in average daily attendance than any other district?" The answer to this question is suggested in the great variation of the districts in the assessed valuation back of each pupil in average daily attendance as found in Chapter IV. It is significant that the independent districts rank the lowest in wealth back of each pupil, and far above are the common school districts. None of the independent districts approach the mean, for all the districts, by \$10,000, and there is only a slight difference among the independent districts in per pupil wealth. Some districts possess twenty times as much wealth per pupil as others. If this is taken as an index of the ability to support education, one district is twenty times as able to support the same educational program as another district.

(3) The third problem that became evident in this study was, "Does one district put forth more effort than another district in the support of their school?" The answer to this question is found in the comparison of the school tax rates of the districts. This was discussed in Chapter IV. If the tax rate is low the district must be able to support its educational program with ease. A wide variation was found

in the mill levies of the districts of Brookings County. The mean average of the school tax rates for the independent districts was three times that of the common school districts. This points to inequalities in the effort put forth to support the schools.

The main source of school revenue in Brookings County is the district tax. From three-fourths to nine-tenths of the revenue was derived from this source. Since taxes should be based on the ability to pay, it seems necessary to equalize this burden. The money apportioned by the state is not a factor that equalizes the burden, for this is distributed on a school census basis rather than on the ability of the districts to support their schools. Another important source of revenue for the independent districts was high school tuition. While tuition receipts were an aid to the independent districts, it was a burden to the common school districts paying this item.

(4) The fourth problem that became evident in this study was, "Does one district expend more for educational necessities per pupil than another?" The school expenditures were discussed in Chapter V. The expenditures per pupil in average daily attendance were found to vary from a low of \$63.72 to a high of \$252.39. The lowest and highest per pupil expenditures were found among the rural school districts. Among the independent school districts, the variation in per pupil expenditure was only slight. The mean of the latter group being \$76.36, while the common school districts had a mean of \$110.12. In the comparison

of the expenditures exclusive of debt service a similar situation existed, except that each of the measures above was smaller. When the per pupil expenditures for instructional costs was determined, a wide variation was found to exist among the common school districts, while the independent districts had only a slight variation.

In the per cent of expenditures for each of the eight budgetary divisions, the common school districts showed significant differences in five divisions; operation of plant, capital outlay, and debt service. Among the independent districts the greatest differences occurred in auxiliary agencies, fixed charges, and debt service.

When the educational effort was determined, which is found by dividing the expenditure per pupil in average daily attendance by the wealth behind each pupil in average daily attendance, the common school districts rank lowest in effort, while the independent districts have the highest index of educational effort. This means the latter districts put forth more financial effort to support their schools than the common school districts.

The common school districts have little indebtedness, only twenty-five out of 112 districts had any debt in 1941; whereas, all the independent districts had some debt, but in only one case was it excessive when compared to the assessed valuation. Even in this case it was not exceedingly high, being only 5.72 per cent of the assessed valuation.

In summarization, a few general statements are made regarding the general picture of school finance in Brookings

County. The general and school population trends are on the decline. Following the decrease in population there has been a decline in elementary school enrollment. This has been reflected in the school finance, causing inequalities among the districts in (1) per pupil wealth, (2) tax rates. (3) per pupil expenditures, (4) per cent of expenditures for each of the budgetary divisions, and (5) educational effort.

In any attempt to reorganize the school system it is impossible to program beyond what is desired, and there is much sentiment now as to the schools. Any reorganization must be gradual, giving the people opportunity to study conditions, weigh the evidence, and render a decision.

1. The Long-Term Goal

Any discussion of the school and of school administration as it exists today, in the United States must necessarily take as a starting point a definition of the term itself. Right at this point our difficulty begins. In the analysis of the types of administration in the states which are usually called county wide systems, it is evident that no two are exactly alike except in general outline.

Some may ask "What is the county wide plan?" Kentucky defines it in the following way: 1

The organization for operation of administration of all schools in a county, outside of cities having city superintendents of schools, and the county school district.

Instead of local boards of education, one board could serve the entire county. This shall board is to be the head of the entire system. (2) The county board of education is

B. Some Suggested Schemes of School Reorganization

In this section some suggestions are made that may be of some value in the reorganization of the educational organization of Brookings County. In making any suggestions the author realizes many problems will arise. Since it was not the purpose of this study to formulate any definite plan of reorganization that would eliminate inequalities, only general outlines of a few plans are presented.

In any attempt to reorganize the school system it is impossible to progress beyond public opinion, and there is much sentiment attached to the schools. Any reorganization must be gradual, giving the people opportunity to study conditions, weigh the evidence, and render a decision.

1. The County Unit

Any discussion of the county unit of school administration as it exists today in the United States must necessarily take its departure from a definition of the term itself. Right at this point our difficulty begins. In the analysis of the types of administration in the states which are usually called county unit states, it is evident that no two are exactly alike except in general outlines.

Some may ask "What is the county unit plan?" Cubberley defines it in the following way: ¹

The consolidation, for purposes of administration of all schools in a county, outside of cities having city superintendents of schools, into one county school district.

Instead of local boards of education, one board would serve the entire county. This small board is to be the head of the entire system. (2) The county board of education is

1. Cubberley, Ellwood P., "Public School Administration" page 669.

elected solely as a board of education; that is, it performs duties connected with any other office, and is elected directly by the people of the whole county. (3) The terms of the members would overlap so that at no time is the board composed of more than one new member; hence, five year terms may be suggested for the tenure of office, if the board were composed of five men. (4) The board control extends to all schools of the county with the exception of the cities. (5) The county board: (a) appoints a county superintendent of schools; (b) makes the county superintendent of schools its executive officer, through whom it exercises the following powers: (1) divides the county into school attendance districts, and consolidates schools where it feels it is justified; (2) determines location of schools; (3) provides school plants and equipment; (4) controls the matter of transportation; (5) appoints, on the recommendation of the county superintendent, teachers and fixes their salaries; (6) appoints all other necessary employees and fixes their salaries; (7) determines the school tax levy; (8) issues bonds, subject to the limits of the state law, or submits to the people the question of approval of issuing bonds; (9) chooses a secretary and treasurer.

Advantages of the County Unit

Many advantages are immediately apparent under a county unit plan. Instead of 109 common school districts boards who ponder over problems in 109 different sections of the county, only one board would exist for the entire group. Because of this a higher type of membership would be possible, there

would be greater uniformity, and there would be elimination of the numerous changes made in boards at the present time. New policies concerning teachers, supplies, and general school practices sometimes change with each meeting of the board. The greater consistency found in the city boards of education lead one to believe that the county board would be more stable.

Under the county unit plan the county superintendency would become a position which would be sought by men and women of extensive training and ability. The position at present is political, the tenure is brief, and the salary is inadequate. Therefore, it does not attract school administrators of outstanding ability.

We are especially interested in the effect that the county unit plan would have upon the inequalities and problems presented in this study. The matter of high school attendance cannot be solved by individual common school districts. They pay the necessary tuition for students to attend high school, but there is no provision for transportation. The county board, would have as one of its duties the provision of transportation for pupils living a great distance from the school to which they were assigned by the county board. This would eliminate the present competition for high school tuition students.

If the enrollment of a school, under the county unit plan, should fall below a certain number, which would be fixed by the county board, the school could be closed and

students provided for in another school. If the administration felt that students could best be served in the town schools, provision could be made to facilitate transportation to these centers. This would result in the prevention of any unwise building programs.

The present variation in wealth per pupil in average daily attendance among the districts would be equalized, for the assessed valuation of the entire county would be used in determining the per pupil wealth. The tax rate would be the same on all property within the county.

In conclusion it is evident from the foregoing analysis that to have an effective county unit of school administration, certain essential features must be present. (1) The county unit should be inclusive of the entire county or at least of all but very large cities or districts. (2) It should have a small governing body which should select the superintendent and make him its executive officer. (3) The board, through its executive officer should determine all educational policies, teaching staff, school plant, and finance, subject to the limits of the state law. (4) The county unit administration should be so designed to be responsive to public sentiment, and will guide public thought, through adequate publicity and leadership.

Disadvantages of the County Unit

While the county unit has many advantages, yet it is not a perfect system. Just as the county smooths out inequalities among the townships and districts, so the state may have advantages over the county. For instance in Brookings County

we have the Elkton Public Schools which could well serve part of Moody County, and the Sinai Public Schools could serve part of Kingsbury and Lake Counties. There are also schools in other counties that could well serve part of Brookings County; namely, Arlington, Estelline, Toronto, and Astoria. Regarding this same problem, J. W. Headley states: ¹

There would be as many inequalities and inadequate units after a county unit is organized as there are logical school units at present located adjacent to county boundary lines.

The state would have certain advantages over the county in financing education. The state could spread the tax levy over the entire state, which would mean the same tax rate on all the property within the state. This would eliminate inequalities among the counties, which would be present under a county unit plan. The state can administer other taxes, while the county unit plan would have to rely mainly on the property tax. Just as the state would smooth out inequalities among the counties so the nation could eliminate inequalities among the states.

Regarding the financing of the education system, Joseph Geiger in a Master of Arts thesis states: ²

The problem of financing the educational system may well rest upon a statewide basis, supplemented by federal aid. Such program already has its beginnings in the statewide replacement taxes and in federal aid for

1. Personal letter from J. W. Headley, Professor of Education, Eastern State Normal School, Madison, South Dakota. Dated June 27, 1942.
2. Geiger, Joseph, "The Application of a Single District Plan to the Schools of Meade County, South Dakota." Unpublished Master of Arts Thesis, University of South Dakota 1938. Restated in South Dakota Education Journal, February 1939, page 216.

vocational work. Such wide spread program overcomes some of the objections to "educating another man's children." There is a very definite trend toward statewide and nationwide equalization of educational costs. It has the support of educational and taxation experts. A definite program must be worked out to restrict federal authority on the one hand and to maintain standards in all states on the other.

There is some objection to the county unit in that local control is eliminated. This could be partly overcome by local supervisory boards with power to make recommendations.

J. W. Headley has proposed the following: ¹

Make such units as will supply adequate administrative, fiscal, and attendance units. County boundary lines should be disregarded because the ideal unit would center around the community served by that unit.

Joseph Geiger summarizes one of the arguments that the county unit faces, as follows: ²

In conclusion it may be stated that there is one argument the larger district does not overcome. Richer regions object to paying the costs of poorer regions. Equalization must be on a wider basis than the county. It must be statewide and supplemented by federal aid. If such goal can be reached, then the satisfactory district can become a reality for the whole state.

The county unit type of school organization has many advantages, but is not a perfect system. The present number of financial inequalities would be reduced. The tax rate would be the same on all property throughout the county. The common school districts would experience an increase that would double their present tax rates, while the independent

1. Personal letter from J. W. Headley, Professor of Education, Eastern State Normal School, Madison, South Dakota. Dated June 27, 1942.
2. Geiger, Joseph, "The Application of a Single District Plan to the Schools of Meade County, South Dakota." Unpublished Master of Arts Thesis, University of South Dakota 1938. Restated in South Dakota Education Journal, February 1939. page 216.

districts would have their present tax rate considerably reduced. One of the main arguments against the county unit plan concerns the schools along the county lines. Certainly schools along these boundaries could care for pupils from the adjoining counties. In turn pupils near the boundaries in Brookings County might be educated in schools of the adjoining county. Some authorities seem to point toward a larger unit than the county supplemented by federal and state aid. Whatever unit is accepted there should be state and federal aid to equalize educational costs.

The Cost of the County Unit

The question arises as to the cost of such a unit.

People will want to know these facts. It is not the purpose of this study to enter into costs of any plan of reorganization. However, it can be pointed out that it would be difficult to determine exact costs, for the following reasons: (1) There is no fixed form or standard of the county unit. (2) Data are lacking regarding transportation costs.

The reader should understand that the county unit is not an untried plan of organization and some idea of the savings of such a plan, over the district organization, can be obtained from citing a few cases.

Timon Covert¹ reports, "The County Unit is a paramount unit in twelve states." In a report from Oregon:²

The cost per pupil in 1931-1932 in Klamoth

1. Timon Covert, "Larger Units For Education Administration A Potential Economy," Pamphlet No. 45, United States Department of Interior, Office of Education, page 19.
2. Ibid., page 20.

County under the county unit system was \$30.96 less than the cost per pupil in 1921-1922, the last year of the district system.

The superintendent of Lake County, Minnesota, writes: ¹

We try to run a 1-room school of from 20 to 25 children with the best teacher we can find and good equipment in a comfortable building. Schools with an enrollment of less than 20 pupils are not justified from either an economic or efficient standpoint. There are certain exceptions to be sure, and in our sparsely settled county we have some of these exceptions. We feel that when we close a school and transport pupils, we save about \$500 per school per year and give the children educational advantages.

By making certain assumptions some idea of the cost may be obtained for a county unit in Brookings County. Let us deviate from Cubberley's definition and include the city schools for two reasons: (1) This would add stability to the plan. (2) Some of the city schools have facilities to care for more elementary pupils than they have at the present time.

The total elementary enrollment for the year 1940-1941 in the rural schools of Brookings County was 1,360 pupils. If some of these schools were to be closed there must be some form of transportation provided to other schools.

Marquette,² in an unpublished Master of Arts thesis, in which he made a survey of school transportation costs in South Dakota, found that the average cost per pupil per year for transportation was \$35.23. This figure represents the cost per year for all forms of transportation which includes school owned busses and the contracts with private individuals transporting pupils.

1. Timon Covert, "Larger Units For Educational Administration A Potential Economy," Pamphlet No. 45, United States Department of Interior, Office of Education, page 22.
2. Harvey E. Marquette, "Public School Transportation in South Dakota," p. 53. Unpublished Master's Thesis, University of Minnesota, August 1932.

If we assume that the pupil-teacher ratio be thirty, 231 rural school pupils could be admitted to the city schools without addition of any elementary teachers, since the city schools had fifty elementary teachers for 1,269 pupils in 1940-41. The total cost of transporting the 231 pupils to the city schools would be \$8,138.13. If we assume an additional cost of four dollars per pupil for instructional materials, which was the average expenditure for this item in the rural schools in 1940-41, a total of \$924. would have to be added to the cost of educating these pupils. Any equipment needed could be taken from the closed schools.

There would remain 1,129 pupils in the rural schools to be cared for after the 231 pupils were transported to the city schools. If we allow thirty pupils per a teacher, thirty-eight rural schools would have to remain in operation to educate this group. The average salary in 1940-41 was \$608.00, which would mean a total expenditure for teachers salaries of \$23,104.00. The average cost per pupil during the same period for instructional supplies, plant expense, insurance, new equipment and other improvements was \$18.00. Including the teacher's salary the total current cost of the operation of a rural school would be \$1,148. For the thirty-eight schools this would mean a total current expenditure of \$43,624. If we assume that fifty per cent of this group of 1,129 pupils were to be transported at a cost of \$35.32 each, \$19,904.95 would have to added for transportation.

Under a county unit plan transportation would have to be

provided for the non-resident high school pupils. During the year 1940-41 there were 402 non-resident pupils attending high school in Brookings County. The total cost for transportation for non-resident high school pupils would be \$14,162.46.

The total cost for the instruction and transportation of the rural pupils would be \$86,753.54, while under the present system it was \$130,000, during 1940-41. To this cost must be added the cost of the operation of the city schools, which was \$190,290.85 during 1940-41. Thus the total cost of education in Brookings County would be \$277,044.39.

The assessed valuation in Brookings County in 1941 was \$27,767,725. To raise the required amount to operate the schools would involve a levy of 9.97 mills on all the property in the county. However, this mill levy would be less since \$55,403.36 was received from the Permanent School Fund and replacement tax in 1941. This would decrease the mill levy to 7.97 mills for current expenditures. The state at the present time aids the schools with approximately two million dollars a year, mainly through the Permanent School Fund and property replacement taxes. It was revealed above that this would decrease the mill levy in Brookings County by two mills. If a State Fund of five million were set up, the mill levy would be decreased to 4.97 mills which was the mean mill levy in the common school districts during the ten year period under consideration in this study.

One difficulty concerns the present indebtedness of the

school districts if a county unit plan were set up. It is the writers opinion that the debts incurred by the various districts should remain an obligation of that district. Some of this has probably been due to mismanagement and should not become a burden to others. However, since the buildings are used in common, one might contend the debt should be handled in the same manner. It seems that obligations which are in arrears certainly should remain an obligation of that district. If the bonded indebtedness of the districts was spread over a period of twenty years and levied against all the property in the county, a one half mill levy would be required to retire the entire debt, depending upon the maturities of the indebtedness.

The above analysis of the probable cost of a county unit in Brookings County is merely an example, since there is no fixed standard or formula by which the cost may be determined. However, one might conclude that the tax rates of the common school districts would be increased by about three mills on the average for current expenditures, while the independent school districts would experience a decrease of about seven mills on the average for current expenditures.

2. An Immediate Plan

Whether or not the county is the best solution to the problem, the change must be gradual. Legislation is required before such a unit can be set up. Drastic changes cannot be made hurriedly without possibility of serious difficulties.

Deffenbough and Covert ¹ suggest, that such a change cannot be made in a day, but an objective must be set up to be obtained within a period of ten years and approached gradually.

However, preliminary steps should be taken so as to avoid any procedures which might delay progress toward some desired objective. Certainly district lines and local control cannot be abolished now, but there should be some plan to use the better buildings and facilities to a maximum where it is possible to arrange for pupils from other districts.

If some plan is not started, the schools with poor buildings will replace them and the wasteful practices will continue. A high type of leadership will be needed, and this will have to come from the county superintendent of schools.

It seems the best possible temporary arrangement that might be made immediately, would be a cooperative plan. The mergers that would be made, might enlighten the people to the advantages of a larger unit, and thus provide a logical beginning for reorganization.

Verna M. Simons states in a Master of Science thesis: ²

It seems that conditions such as those existing in Brookings County can be altered only by enlargement of the district by (1) a cooperative plan until growth provides some form of (2) county unit, a consolidated, central or union school.

It is suggested that the independent schools throughout the county encourage neighboring common schools with small

1. Deffenbough and Covert, "School Administration Units With Special Reference to the County Unit." United States Department of Interior, Office of Education.
2. Verna M. Simon, "The Declining Rural Population in Brookings County." Unpublished Master of Science Thesis. South Dakota State College, June 1940, page 39.

enrollments to send their pupils to the independent schools. Other common schools with few pupils might contract with other common schools for the education of their children. Briefly, the plan would be the purchase, of one district from another, of the educational facilities needed for the education of their children. If a school closes, under such a plan, there is no legal provision whereby the district will lose its identity. Hence, such a district can reopen their school if it is found a necessity.¹

There are two difficulties that immediately confront such a plan: first, it would be difficult to determine the fee or tuition to be charged since the contract would be on a year by year basis; second, the matter of transportation would be a major problem.

In regard to the elementary tuition the law states that "the tuition charge shall be such amount as may be agreed upon by the respective boards, not to exceed the per capita cost of schooling pupils in such district."²

The elementary tuition, in most graded schools, is so low at present that it only partly covers the actual cost. The present charge is two dollars per month in the rural schools, and five dollars in the independent schools. On the other hand if it were placed too high it might discourage districts in closing their schools and sending pupils to other districts.

Regarding transportation the state law makes the reference that "no payment may be made for transportation

1. Statement by State Superintendent of Public Instruction, J. F. Hines, April 11, 1942.
2. The Public School Laws of the State of South Dakota, 1941 Will A Beach Printing Co., Sioux Falls, South

unless the distance exceeds four miles." 1

On this same question Verna M. Simons states: 2

Moreover, numerous Attorney General's interpretations thus far have held that the payment of transportation costs is optional unless the distance is more than four miles, when it is authorized by law.

In the closed schools of Brookings County the question has been taken care of in accordance with this law. Certainly the independent districts would not be justified in buying busses if the contract were for only a year. It seems such an agreement would have to extend over a period of five years, with the provision that if a party withdraws before the end of this period they pay an amount that would equal their proportionate part of the vehicle cost for the remaining part of the period.

At present the schools having received these pupils would not profit by such a plan. In fact some might experience a loss. Their hope for a more equitable system would be realized when larger units are established through their present efforts.

It is not to be expected that all of the small schools will close; few of them may and as they prove successful, others will follow. These preliminary steps are not revolutionary, but transportation would be a new venture in Brookings County.

If all the rural schools in the county having an

1. The Public School Laws of the State of South Dakota, 1941 Will A Beach Printing Co. Sioux Falls, South Dakota, Section 15.3401
2. Verna M. Simon, "The Declining Rural Population in Brookings County." Unpublished Master of Science Thesis. South Dakota State College, June 1940, page 23.

enrollment of five or fewer were closed and the pupils transported to nearby districts or to schools in independent districts, there would be nine schools closed. According to County Superintendent Van Maanen's estimate that a \$500.00 saving per year would be effected the gross saving would amount to \$4500.¹ If rural schools having enrollments of more than five were closed; such as, six, seven, eight, nine, and ten, the accumulated number of closed schools would be respectively; eleven, fifteen, twenty, twenty-eight, and thirty-eight. However it is clear to the reader that if these schools with a little larger enrollment were closed then the saving for each would be some what less than \$500.00 each.

In summarization it must be pointed out that this is not a solution to the problem, but rather a temporary arrangement until some plan of reorganization could be formulated. This would result in a saving to the school that is closed, but the districts receiving these pupils may even experience an increase in cost if the present elementary tuition rates were to remain so low. It seems that there would have to be a more equitable charge.

Conclusion

In conclusion, it may be stated that from the standpoint of finance some form of reorganization is necessary in Brookings County. Whatever the unit may be it should provide for an effective school system, equality of opportunity and

1. Person Statement by County Superintendent of Schools Marie Van Maanen.

financial support, greater uniformity, and more compactness than the present system. In many cases the county seems to be the logical unit, while in other cases other units may be preferable. The judgement of the writer is that different areas require different units even in the same state.

3. Tubberley, Wilfred P., Public School Administration, McGraw-Hill Book Company, New York 1939.
4. Rathbone and Croyer, School Administration Units with Special Reference to the County Unit. United States Department of Interior, Office of Education, 1933.
5. Public School Laws of the State of South Dakota, Will. A. Beach Printing Company, Sioux Falls, S. Dak., 1941.
6. Kasper, Ward C., The Business Administration of a School System, Ginn and Company, New York, 1928.
7. South Dakota Education Association Journal, Vol. X, and Vol. XIV, February 1936 and February 1939, Sioux Falls, S. Dak.
8. Statistics of State School Systems, Biennial Survey of Education in the United States, Federal Security Agency, U. S. Office of Education, Bulletin 1940, Chapter II.
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Appendix A. The Non-Attendant Daily Attendance, the Average Assessed Valuation for 1931 in Average Daily Attendance during 1931-1934 in Franklin County.

District	Average Daily Attendance	Assessed Value	Ratio
1	11.7	224,737.75	19,121.95
2	11.7	142,462.80	12,174.21
3	11.7	200,166.70	17,112.51
4	11.7	124,722.25	10,652.87
5	11.7	222,211.80	18,984.78
6	11.7	271,271.80	23,181.40
7	11.7	212,207.80	18,131.45
8	11.7	208,075.80	17,778.27
9	11.7	214,222.80	18,270.24
10	11.7	179,222.70	15,278.80
11	11.7	181,222.80	15,478.85
12	11.7	171,222.80	14,618.81
13	11.7	189,222.80	16,187.85
14	11.7	170,222.80	14,558.87
15	11.7	194,222.80	16,598.87
16	11.7	122,222.80	10,518.85
17	11.7	100,222.80	8,558.85
18	11.7	211,222.80	18,018.85
19	11.7	180,222.80	15,418.85
20	11.7	208,222.80	17,818.85
21	11.7	177,222.80	15,188.85
22	11.7	185,222.80	15,868.85
23	11.7	278,222.80	23,768.85
24	11.7	152,222.80	12,988.85
25	11.7	162,222.80	13,868.85
26	11.7	244,222.80	20,868.85
27	11.7	176,222.80	15,068.85
28	11.7	122,222.80	10,518.85
29	11.7	162,222.80	13,868.85
30	11.7	142,222.80	12,174.21
31	11.7	192,222.80	16,418.85
32	11.7	122,222.80	10,518.85
33	11.7	172,222.80	14,718.85
34	11.7	182,222.80	15,598.85
35	11.7	151,222.80	12,918.85
36	11.7	114,222.80	9,768.85
37	11.7	122,222.80	10,518.85
38	11.7	122,222.80	10,518.85
39	11.7	122,222.80	10,518.85
40	11.7	122,222.80	10,518.85
41	11.7	122,222.80	10,518.85
42	11.7	122,222.80	10,518.85
43	11.7	122,222.80	10,518.85
44	11.7	122,222.80	10,518.85
45	11.7	122,222.80	10,518.85
46	11.7	122,222.80	10,518.85
47	11.7	122,222.80	10,518.85
48	11.7	122,222.80	10,518.85
49	11.7	122,222.80	10,518.85
50	11.7	122,222.80	10,518.85
51	11.7	122,222.80	10,518.85
52	11.7	122,222.80	10,518.85
53	11.7	122,222.80	10,518.85
54	11.7	122,222.80	10,518.85
55	11.7	122,222.80	10,518.85
56	11.7	122,222.80	10,518.85
57	11.7	122,222.80	10,518.85
58	11.7	122,222.80	10,518.85
59	11.7	122,222.80	10,518.85
60	11.7	122,222.80	10,518.85
61	11.7	122,222.80	10,518.85
62	11.7	122,222.80	10,518.85
63	11.7	122,222.80	10,518.85
64	11.7	122,222.80	10,518.85
65	11.7	122,222.80	10,518.85
66	11.7	122,222.80	10,518.85
67	11.7	122,222.80	10,518.85
68	11.7	122,222.80	10,518.85
69	11.7	122,222.80	10,518.85
70	11.7	122,222.80	10,518.85
71	11.7	122,222.80	10,518.85
72	11.7	122,222.80	10,518.85
73	11.7	122,222.80	10,518.85
74	11.7	122,222.80	10,518.85
75	11.7	122,222.80	10,518.85
76	11.7	122,222.80	10,518.85
77	11.7	122,222.80	10,518.85
78	11.7	122,222.80	10,518.85
79	11.7	122,222.80	10,518.85
80	11.7	122,222.80	10,518.85
81	11.7	122,222.80	10,518.85
82	11.7	122,222.80	10,518.85
83	11.7	122,222.80	10,518.85
84	11.7	122,222.80	10,518.85
85	11.7	122,222.80	10,518.85
86	11.7	122,222.80	10,518.85
87	11.7	122,222.80	10,518.85
88	11.7	122,222.80	10,518.85
89	11.7	122,222.80	10,518.85
90	11.7	122,222.80	10,518.85

APPENDICES

County Auditor's Reports, Franklin County, 1931 to 1934.
 Schools in session less than 90 days in any year.
 Average is taken for actual number years in session.
 Schools closed during entire two year period.

Appendix A. The Mean Average Daily Attendance, the Average Assessed Valuation Per Pupil in Average Daily Attendance During 1932-1941 in Brookings County.¹

District	Average daily attendance	Assessed value	Ratio
#1	15.0	\$234,759.90	\$15,650.66
2	11.9	142,452.60	11,970.81
3	14.4	208,163.70	14,455.81
4	7.7	124,150.40	16,123.43
5	15.1	229,911.40	15,255.92
6	15.0	170,571.80	11,371.45
7	19.6	267,507.60	13,648.35
8	9.8	209,088.60	21,335.57
9	12.4	240,054.50	19,359.23
10	9.9	178,921.70	18,072.90
11	10.4	181,689.00	17,470.10
12	14.1	171,298.20	12,148.81
13	17.9	199,903.90	11,167.82
14	8.7	170,428.50	19,589.48
15	10.5	194,615.10	18,534.77
16*	4.8	138,053.40	28,761.13
17*	6.6	180,565.10	27,358.35
18	11.6	211,939.60	18,240.66
19	11.1	159,353.30	14,356.15
21	11.2	203,753.90	18,192.31
22	15.8	177,696.50	11,246.61
23	13.8	155,690.80	11,281.94
24	14.2	275,601.00	19,408.52
25	8.4	166,700.70	19,845.32
26	11.4	166,135.30	14,564.50
27	10.7	244,705.80	22,869.71
28	10.6	176,474.40	16,648.53
29	15.4	189,641.10	12,314.36
30	13.6	169,484.00	12,462.06
31**		95,401.30	
33	14.4	235,695.20	16,367.72
34	12.1	193,090.30	15,957.88
35	11.5	136,548.00	11,873.74
36	16.9	172,007.50	10,177.96
37	14.1	163,867.60	11,621.82
38	8.8	151,210.20	17,182.97
39	5.2	114,085.10	21,939.44
40	12.9	149,410.00	11,620.93

1. County Auditor's Reports, Brookings County. (1932 to 1941).

* Schools in session less than ten years in ten year period. Average is taken for actual number years in session.

** Schools closed during entire ten year period.

(Appendix A Continued)

41	16.6	\$230,284.70	\$13,872.57
42	13.2	295,252.60	22,367.62
43	10.4	255,356.00	24,553.46
44	19.6	268,769.60	13,712.74
45	13.9	108,405.90	7,798.99
46	14.7	301,727.60	20,525.69
47*	7.1	134,088.00	18,885.63
48	20.8	195,805.20	9,413.71
50	10.0	189,596.20	18,959.62
51	15.9	222,198.50	13,974.74
52	13.7	216,753.10	15,821.39
53	10.6	170,240.60	16,060.43
54*	14.5	145,272.50	10,018.79
55	12.5	233,610.80	18,688.86
56	16.2	228,633.80	14,113.20
57	16.1	192,979.10	11,986.28
58	15.3	490,144.20	32,035.57
59	17.4	186,705.80	10,730.22
60	18.5	217,579.00	11,761.03
61	17.3	168,266.60	9,726.39
62	18.1	175,566.60	9,699.81
63	13.2	131,501.50	9,692.23
64	6.5	138,219.70	21,264.57
65	9.6	216,249.90	22,526.03
66	16.7	231,148.30	13,841.30
67	8.6	101,047.80	11,749.74
68	7.5	198,623.60	26,483.15
69	12.8	168,133.50	13,135.35
70	11.8	154,532.00	13,095.93
71**		161,262.80	
72	10.1	138,173.40	13,680.53
73	8.8	133,000.80	15,113.73
74	6.6	103,869.20	15,737.76
75	8.2	90,937.00	11,089.88
76	16.2	226,513.50	13,982.31
77	9.2	395,805.40	43,022.33
78	16.5	238,229.70	14,438.16
79**		215,483.00	
80	17.5	265,564.50	15,175.11
81	13.4	255,197.20	19,044.57
82	7.5	169,627.20	22,616.96
83	14.9	155,554.10	10,439.87
84*	6.9	155,879.20	22,591.19
86*	7.3	111,719.00	15,303.97
87	10.6	156,634.10	14,776.80
88	8.4	145,460.50	17,316.73
89	5.3	143,374.20	27,051.74
90	17.6	171,574.70	9,748.56

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix A Continued)

91	8.0	\$124,588.60	\$15,573.58
92	13.5	150,868.80	11,175.47
93	13.1	158,319.00	12,085.42
94	16.3	270,696.30	16,607.14
95	22.2	235,335.80	12,085.42
96	5.4	115,047.40	21,305.07
97	6.7	157,655.10	23,530.61
98	10.1	172,570.80	17,086.22
99	9.1	144,489.70	15,877.99
100	14.8	243,380.90	16,444.66
101*	9.0	146,387.70	16,265.30
102	8.8	113,662.50	12,916.19
103	17.9	125,340.20	7,393.31
104	10.6	163,409.10	15,415.95
105	12.7	145,696.20	11,472.14
106	8.4	137,393.70	16,356.39
107	6.9	125,718.40	18,220.06
108	11.6	161,167.00	13,893.71
109	8.2	173,824.30	21,198.09
110	8.6	122,787.10	14,277.57
111	15.4	202,086.10	13,122.47
112	12.9	241,320.50	18,708.02
Bangor 1			
2)			
3)	52.4	822,163.70	15,690.13
4)			
5)			
Independent Districts 2			
I#1	66.7	335,617.90	5,031.75
I#2	1,101.2	4,301,124.60	3,987.58
I#3	123.2	517,853.70	4,203.36
I#4	42.5	214,008.50	5,035.49
I#5	202.1	601,021.80	2,973.88
I#6	87.9	367,139.10	4,176.78
I#7	234.9	500,619.00	2,131.24
I#8	164.7	526,890.50	3,199.09
Minimum			2,131.24
Mean			15,421.62
Maximum			43,022.33

- * School in session less than ten years in ten year period.
Average is taken for number of years in session.
- Bangor Township operated as one district.
 - Average daily attendance over nine year period.

[Appendix B (Continued)]

Appendix B. The Per Cent Which the Average School Levy Is of the Average Total Levy for Each of the School Districts in Brookings County, During 1932-1941.¹

District	Av. School Levy in Mills for 1932-1941	Av. Levy for All Purposes in Mills for 1932-1941	Per Cent School Levy is of the Total Levy
1	5.22	11.82	44.2
2	5.41	12.12	44.6
3	5.06	11.76	43.0
4	6.28	12.91	48.6
5	4.54	11.10	40.9
6	4.53	12.29	36.8
7	10.90	17.42	62.6
8	3.41	9.96	34.2
9	5.49	12.04	45.6
10	5.07	11.62	43.6
11	5.34	12.27	43.5
12	6.29	13.21	47.6
13	6.54	13.47	48.6
14	4.98	11.91	41.8
15	4.36	11.28	38.7
16*	5.24	12.29	42.6
17*	3.16	10.24	30.9
18	3.46	10.55	32.8
19	4.66	11.74	39.7
21	3.59	9.66	37.1
22	5.67	11.74	39.7
23	4.36	10.43	38.1
24	2.27	9.20	24.4
25	4.50	11.44	39.3
26	3.78	10.72	35.3
27	2.76	9.70	28.5
28	4.17	10.98	38.2
29	4.55	11.33	40.2
30	3.89	10.67	36.4
31**	3.63	10.41	34.9
33	2.77	9.55	29.9
34	2.39	9.52	25.2
35	5.50	11.70	47.0
36	4.17	10.37	40.2
37	7.76	13.96	56.2
38	3.22	9.42	34.2
39	6.77	12.97	52.1
40	5.85	12.49	46.1
41	5.32	11.80	45.0
42	3.89	11.53	33.7

1. County Auditor's Reports, Brookings County. (1932 to 1941)
- * Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.
- ** Closed during entire ten year period. Data not used in determination of any measures.

(Appendix B Continued)

43	2.99	9.57	31.2
44	4.69	11.17	40.2
45	4.85	10.92	40.7
46	2.76	8.98	30.8
47*	3.46	9.67	35.8
48	4.72	11.04	24.4
50	6.67	13.07	51.0
51	3.32	9.72	34.4
52	3.44	9.85	34.9
53	4.21	11.15	37.8
54*	3.52	9.74	35.1
55	5.94	10.04	58.2
56	3.01	10.13	29.8
57	5.63	12.75	44.6
58	3.03	10.15	29.8
59	5.14	11.77	43.6
60	4.74	12.12	39.1
61	3.93	10.66	36.8
62	6.75	13.39	50.4
63	5.55	12.19	45.5
64	5.04	12.13	41.6
65	3.10	10.20	30.3
66	6.04	13.13	46.0
67	5.76	12.04	47.4
68	4.83	11.04	43.7
69	5.44	12.19	44.6
70	4.56	11.06	41.2
71**	2.00	8.50	21.2
72	3.82	10.31	37.1
73	6.65	13.14	50.6
74	6.90	13.39	51.5
75	6.54	13.04	50.2
76	4.43	10.99	40.3
77	4.51	11.07	40.8
78	3.71	10.27	36.1
79**	4.33	10.90	39.7
80	3.34	10.89	30.7
81	3.90	11.45	34.1
82	3.29	10.84	33.1
83	4.87	12.42	39.2
84*	4.32	11.97	36.0
86*	4.67	11.18	41.8
87	7.96	13.56	58.7
88	7.87	14.80	53.2
89	3.92	11.13	35.2
90	7.09	13.79	51.4
91	8.65	15.58	55.6
92	7.68	14.61	52.6
93	4.49	11.93	30.1
94	2.70	9.19	29.3

* Schools in session less than ten years in ten year period.
Average is taken for actual number of years in session.

** Closed during entire ten year period. Data not used in determination of any measures.

(Appendix B Continued)

95	4.03	10.61	37.9
96	4.25	10.74	39.5
97	2.77	9.26	29.1
98	3.60	10.09	35.7
99	9.54	16.01	59.6
100	8.00	14.52	55.0
101*	7.72	14.24	54.2
102	8.62	15.14	56.9
103	7.69	14.11	54.5
104	2.71	9.02	30.1
105	5.87	12.28	48.8
106	4.75	11.16	42.6
107	4.65	11.07	42.0
108	4.22	11.01	38.3
109	7.27	14.07	51.8
110	7.95	14.74	53.9
111	5.07	11.87	42.6
112	4.35	10.19	43.6
Bangor 1			
2)			
3)	3.49	9.52	36.4
4)			
5)			
Minimum	2.27	8.98	24.4
Mean	4.97	11.64	41.4
Maximum	10.90	17.42	62.6

Independent School Districts

aI#1	7.20	16.13	44.6
bI#1	14.41	23.66	60.9
aI#2	10.64	20.61	51.6
bI#2	20.97	30.61	68.5
aI#3	7.38	15.28	48.3
bI#3	18.00	26.35	68.3
aI#4	8.66	18.13	47.8
bI#4	23.40	32.87	71.2
aI#5	7.54	20.47	36.8
bI#5	21.59	34.53	62.5
aI#6	11.94	20.10	59.4
bI#6	19.81	27.81	71.2
aI#7	16.07	26.14	61.5
bI#7	26.32	36.90	71.3
aI#8	9.97	18.96	52.6
bI#8	16.19	26.02	62.2

Minimum			
(Ave.)	10.81		49.7
Mean(Ave.)	15.00		58.7
Maximum			
(Ave.)	21.20		66.4

1. Bangor Township operated as one district.

* Schools in session less than ten years in ten year period.
Average is taken for actual number of years in session.

a. Agricultural Levy
b. Regular Levy.

Appendix C. Average School Receipts From State, District Tax, And All Other Sources, and the Per Cent Each is of the Average Total Receipts from 1931-32 to 1940-41, in Brookings County.¹

District	a	b	c	d	e	f	g
#1	\$182.52	\$1,483.33	\$ 2.40	\$1,668.25	10.9	88.9	.2
2	104.59	743.12	27.15	874.86	11.9	84.9	3.2
3	148.00	1,093.23	9.61	1,250.84	11.8	87.3	.9
4	81.87	970.49	12.76	1,065.12	7.7	91.1	1.2
5	153.93	938.62	.55	1,093.10	14.0	85.8	.2
6	169.22	942.79	51.75	1,163.76	14.4	81.5	4.1
7	202.20	3,803.35	94.89	4,100.44	4.1	92.1	3.8
8	94.54	896.04	5.43	996.01	9.0	83.9	7.1
9	139.21	1,214.54	523.09	1,876.84	7.4	64.4	28.2
10	138.08	860.54	5.90	1,004.52	13.9	85.7	.4
11	128.13	1,224.07	.86	1,353.06	9.4	90.4	.2
12	168.04	1,042.23	2.46	1,212.73	13.0	85.9	1.1
13	155.54	1,319.92	11.98	1,487.44	10.4	88.0	1.6
14	94.06	1,134.49	33.74	1,262.29	7.5	89.8	2.7
15	124.99	1,121.73	16.34	1,263.06	9.8	88.8	1.4
16*	65.06	680.16	1.14	746.36	8.7	91.1	.2
17*	113.41	797.38	4.28	915.07	12.3	87.1	.6
18	150.87	886.45	21.80	1,059.12	14.1	83.6	2.3
19	141.80	1,007.52	3.14	1,152.46	12.3	87.4	.3
21	102.11	811.47	31.31	944.89	10.8	85.9	3.3
22	213.43	1,206.51	262.86	1,682.80	12.6	71.0	16.4
23	135.58	859.37	.26	995.21	13.1	86.4	.5
24	171.32	776.60	103.18	1,051.10	16.3	73.8	9.9
25	108.63	966.52	6.62	1,081.77	10.0	89.2	.8
26	91.64	953.55	38.43	1,083.62	8.5	87.9	3.6
27	160.56	821.87	150.39	1,132.82	14.2	72.5	13.3
28	114.86	739.48	22.50	876.84	13.1	84.3	2.6
29	172.33	877.86	26.46	1,076.65	10.6	82.0	7.4
30	155.06	927.77	2.56	1,085.39	14.3	85.5	.2
31**	46.97	589.20	5.30	641.47	7.3	91.8	.9
33	170.50	884.71	9.30	1,064.51	16.0	83.1	.9
34	135.08	649.53	18.26	802.87	16.8	80.0	2.3
35	154.17	912.79	3.59	1,070.55	14.4	85.2	.4
36	152.89	933.92	23.47	1,110.28	13.7	84.1	2.2

- a. Average yearly income from state sources.
 b. Average yearly income from district tax.
 c. Average yearly income from all other sources
 d. Total average yearly income.
 e. Per cent of total received from state sources.
 f. Per cent of total received from district tax.
 g. Per cent of total received from all other sources.

1. Annual Reports of the County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

* Schools in session less than ten years in the ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period. Data not used in determination of any measures.

(Appendix C Continued)

37	\$156.87	\$1,574.92	\$.60	\$1,732.39	9.0	90.8	.2
38	144.85	552.31	15.38	712.54	20.3	77.5	2.2
39	80.53	872.08	4.90	957.51	8.4	91.1	.5
40	108.68	1,000.20	45.00	1,153.88	9.4	86.7	3.9
41	170.13	1,541.99	8.59	1,720.71	9.8	89.6	.6
42	177.58	1,609.82	8.64	1,796.04	9.8	89.6	.6
43	111.28	939.04	3.55	1,053.87	10.6	89.1	.3
44	168.60	1,445.06	17.91	1,631.57	10.0	88.5	1.5
45	163.29	710.30	28.00	901.59	18.1	78.7	3.2
46	203.97	969.28	6.93	1,180.18	17.3	82.1	.6
47*	58.96	485.12	130.19	674.27	8.2	71.9	19.9
48	238.95	1,130.73	7.00	1,376.68	17.4	82.1	.5
50	127.97	1,449.38	16.69	1,594.04	8.0	90.9	1.1
51	211.81	829.25	34.41	1,075.47	19.5	77.1	3.4
52	127.62	884.98	9.80	1,022.40	12.5	86.6	.9
53	118.69	812.86	2.25	933.80	12.7	87.0	.3
54*	143.90	853.41	9.02	1,006.33	14.3	84.8	.9
55	155.89	792.55	150.25	1,098.69	12.1	72.1	15.8
56	248.01	921.93	14.91	1,184.85	20.9	77.8	1.3
57	216.01	1,414.82	13.69	1,644.52	13.1	86.0	.9
58	164.93	905.13	8.83	1,078.89	14.1	83.9	2.0
59	192.41	1,139.86	22.91	1,355.18	14.2	83.1	2.7
60	222.29	1,383.78	.84	1,606.91	13.8	86.1	.1
61	212.97	908.62	2.12	1,123.71	19.0	80.9	.1
62	170.81	1,335.62	346.72	1,853.15	9.2	72.1	18.7
63	168.11	1,018.54	43.53	1,230.18	13.7	82.8	3.5
64	69.52	695.30	10.26	775.08	9.0	89.7	1.3
65	159.08	851.18	14.79	1,025.05	15.5	83.0	1.5
66	152.31	1,554.30	4.90	1,711.51	8.9	90.8	.3
67	151.21	725.19	8.37	884.77	17.1	82.0	.9
68	92.82	1,085.03	15.03	1,192.88	7.8	91.0	1.2
69	131.45	1,041.41	22.00	1,194.86	11.0	87.1	1.9
70	144.42	943.34	16.74	1,104.50	13.0	85.4	1.6
71**	72.44	404.26	9.84	486.54	14.9	83.0	2.1
72	96.37	610.43	8.65	715.45	13.3	85.3	1.4
73	113.92	951.66	0.00	1,065.58	17.0	89.3	0.0
74	100.35	839.17	11.87	951.39	10.6	88.2	1.2
75	57.26	785.09	0.00	842.35	6.8	93.2	0.0
76	232.85	1,160.81	2.56	1,396.22	16.7	83.1	.2
77	137.86	816.62	258.17	1,212.65	11.3	67.3	21.4
78	195.07	990.64	67.59	1,253.30	15.6	79.0	5.4
79**	171.56	1,024.26	9.01	1,204.83	14.2	85.1	.7
80	207.85	1,160.34	77.18	1,445.37	15.0	80.0	5.0
81	147.44	1,157.93	18.70	1,324.07	11.1	87.4	1.5
82	100.02	795.64	14.40	910.06	10.9	87.4	1.7
83	132.31	917.71	7.82	1,057.84	12.5	86.7	.8
84*	105.21	818.36	14.39	937.96	11.2	87.2	1.6
86*	79.48	768.63	1.63	849.74	9.3	90.4	.3
87	144.51	1,397.55	17.98	1,560.04	9.9	89.5	.6
88	151.18	1,302.40	10.39	1,463.97	10.3	88.9	.8
89	69.35	726.51	27.02	822.88	8.4	88.3	3.3

* Schools in session less than ten years in ten year period.
Average is taken for actual number of years in session.

** Schools closed during entire ten year period. Data not used in determination of any measures.

(Appendix C Continued)

90	\$222.01	\$1,419.89	\$.10	\$1,642.00	13.5	86.5	0.0
91	58.27	1,133.76	105.93	1,297.96	4.4	87.4	8.2
92	158.42	1,140.17	63.07	1,361.66	11.6	83.7	4.7
93	150.12	873.71	37.70	1,061.53	14.1	82.3	3.6
94	157.43	894.47	238.69	1,290.59	12.2	69.3	18.5
95	267.84	1,069.14	4.93	1,341.92	20.0	79.7	.3
96	52.14	588.43	8.10	648.67	8.0	90.7	1.3
97	103.69	582.27	7.15	693.11	14.9	84.0	1.1
98	131.32	765.38	36.98	933.68	14.2	81.9	3.9
99	122.00	1,669.15	4.32	1,795.47	6.8	92.9	.3
100	163.85	1,980.71	16.45	2,161.01	7.5	91.1	1.4
101*	82.10	1,537.48	22.16	1,641.74	5.0	93.8	1.2
102	116.75	1,295.57	6.70	1,419.03	8.2	91.1	.7
103	174.55	1,210.47	21.87	1,406.89	12.4	86.0	1.6
104	111.48	670.24	29.30	811.02	13.7	82.7	3.6
105	151.02	1,009.68	5.06	1,165.76	12.8	86.6	.6
106	140.37	948.42	13.22	1,102.01	12.7	86.1	1.2
107	76.90	734.70	14.90	826.50	9.3	88.9	1.8
108	126.56	857.17	14.28	998.01	12.7	85.9	1.4
109	147.43	1,586.73	27.00	1,761.16	8.4	90.1	1.5
110	118.24	1,345.82	32.13	1,496.19	7.9	89.9	2.2
111	142.08	981.26	276.52	1,499.86	9.5	65.5	25.0
112	156.67	1,177.09	6.25	1,340.01	11.7	87.8	.5

Bangor 1

2)							
3)	796.92	3,660.14	100.91	4,557.97	17.5	80.3	2.2
4)							
5)							

Minimum					4.1	64.4	0.0
Mean					13.0	84.7	3.3
Maximum					20.9	93.8	28.2

Independent Districts 2

I#1	477.45	3,754.10	221.50	4,453.05	10.7	84.3	5.0
I#2	7,819.98	90,777.74	27,260.91	125,858.63	6.2	72.1	21.7
I#3	874.89	7,123.16	530.30	8,528.35	10.3	83.5	6.2
I#4	393.40	3,192.89	217.32	3,803.61	10.3	83.9	5.8
I#5	1,486.10	11,703.02	245.77	13,434.89	11.1	87.1	1.8
I#6	652.00	6,139.09	572.98	7,364.07	8.8	83.4	7.8
I#7	1,045.24	11,868.14	2,493.49	15,406.87	6.8	77.0	16.2
I#8	987.69	9,312.24	863.01	11,162.94	8.9	83.4	7.7

Minimum					6.2	72.1	1.8
Mean					9.1	81.7	9.0
Maximum					11.1	87.1	21.7

* School in session less than ten years in ten year period. Average is taken for actual number of years in session.

1. Bangor Township operated as one district.
2. Average for nine year period.

Appendix D. Average Yearly Expenditures Per Pupil in Average Daily Attendance for School Districts in Brookings County from 1931-32 to 1940-41.¹

District	Average yearly Expenditures	Average daily attendance	Expenditure per pupil
#1	\$1,655.47	15.0	\$110.37
2	919.36	11.9	77.26
3	1,270.61	14.4	88.24
4	998.16	7.7	129.63
5	1,050.86	15.1	69.59
6	1,101.07	15.0	73.40
7	4,064.18	19.6	207.36
8	928.96	9.8	94.79
9	1,785.62	12.4	144.00
10	1,057.42	9.9	106.81
11	1,249.00	10.4	120.09
12	1,260.61	14.1	89.40
13	1,491.31	17.9	83.30
14	969.26	8.7	111.40
15	1,165.20	10.5	165.12
16*	1,202.04	4.8	250.43
17*	1,065.51	6.6	161.46
18	1,231.21	11.6	106.14
19	1,152.51	11.1	103.83
21	826.69	11.2	73.81
22	1,736.62	15.8	109.91
23	1,205.01	13.8	87.32
24	1,135.24	14.2	79.95
25	922.94	8.4	109.87
26	925.22	11.4	82.56
27	1,135.91	10.7	106.16
28	968.09	10.6	91.33
29	1,202.96	15.4	78.11
30	1,057.50	13.6	77.76
31**	600.16		
33	1,123.70	14.4	78.03
34	794.45	12.1	65.66
35	1,016.28	11.5	88.37
36	1,171.77	16.9	69.34
37	1,717.40	14.1	121.80
38	798.32	8.8	90.72
39	1,043.02	5.2	200.58
40	1,167.59	12.9	90.51

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).
 * Schools not in session during entire ten year period.
 ** Schools closed during entire ten year period. Data not used in determination of any measures.

(Appendix D Continued)

41	\$1,710.09	16.6	\$103.01
42	1,892.88	13.2	143.40
43	1,031.33	10.4	99.17
44	1,624.13	19.6	82.87
45	897.61	13.9	64.58
46	1,281.41	14.7	87.17
47*	1,045.43	7.1	147.24
48	1,433.06	20.8	68.90
50	1,498.15	10.0	149.82
51	1,516.66	15.9	95.39
52	1,050.54	13.9	75.58
53	960.29	10.6	90.59
54*	1,113.12	14.5	76.77
55	1,045.69	12.5	83.65
56	1,241.77	16.2	76.65
57	1,789.31	16.1	111.71
58	1,092.88	15.3	71.43
59	1,240.40	17.4	71.28
60	1,596.06	18.5	86.27
61	1,102.24	17.3	63.72
62	1,926.15	18.1	106.42
63	1,138.43	13.2	86.24
64	853.33	6.5	131.28
65	1,344.88	9.6	140.09
66	1,701.56	16.7	101.89
67	978.69	8.6	113.58
68	1,256.83	7.5	167.58
69	1,256.00	12.8	98.13
70	1,093.02	11.8	92.63
71**	450.44		
72	741.27	10.1	73.39
73	1,074.47	8.8	122.10
74	793.12	6.6	120.17
75	851.59	8.2	103.85
76	1,439.56	16.2	88.86
77	1,024.73	9.2	111.38
78	1,313.06	16.5	79.58
79**	1,379.44		
80	1,392.19	17.5	79.55
81	1,301.78	13.4	97.15
82	864.15	7.5	115.22
83	1,105.50	14.9	74.19
84*	1,438.08	6.9	208.42
86*	923.93	7.3	126.57
87	1,504.32	10.6	141.92
88	1,494.66	8.4	166.03
89	856.47	5.3	161.59

* Schools not in session during entire ten year period.
Average is taken for number years in session.

** Schools closed during entire ten year period. Data
not used in determination of any measures.

(Appendix D Continued)

90	\$1,698.62	17.6	\$ 96.51
91	939.43	8.0	117.43
92	1,604.14	13.5	118.83
93	1,063.82	13.1	81.21
94	1,288.56	16.3	79.05
95	1,460.70	22.2	65.80
96	677.01	5.4	125.37
97	704.52	6.7	105.15
98	1,247.77	10.1	123.54
99	1,745.00	9.1	191.76
100	2,399.31	14.8	155.38
101*	2,271.55	9.0	252.39
102	1,413.19	8.8	160.90
103	1,348.31	17.9	75.32
104	839.69	10.6	79.22
105	1,141.80	12.7	89.91
106	970.98	8.4	115.59
107	826.25	6.9	119.75
108	987.57	11.6	84.36
109	1,803.97	8.2	219.99
110	1,563.52	8.6	181.82
111	1,306.06	15.4	84.81
112	1,315.05	12.9	101.94

Bangor 1

2)			
3)	5,013.67	52.4	95.68
4)			
5)			

Minimum			63.72
Mean			110.12
Maximum			252.39

Independent Districts 2

I#1	4,691.09	66.7	70.33
I#2	96,718.51	1,101.2	87.90
I#3	8,811.78	123.2	71.52
I#4	3,819.20	42.5	89.86
I#5	14,515.73	202.1	71.82
I#6	7,219.75	87.9	82.14
I#7	16,964.88	234.9	72.22
I#8	10,616.04	164.7	65.06

Minimum			65.06
Mean			76.36
Maximum			89.86

- * School not in session during entire ten year period.
The average is taken for number of years in session.
1. Bangor Township operated as one district.
 2. Average for nine years.

Appendix E. Average Annual Expenditures Per Pupil in Average Daily Attendance for School Districts in Brookings County During 1931-32 to 1940-41.1

District	Total Expenditure Per Pupil.	Expenditure per Pupil For Debt Service	Total Expenditure Per Pupil, Exclusive of Debt Service.
#1	\$110.37	\$ 3.54	\$106.83
2	77.26	6.54	70.72
3	88.24	2.31	85.93
4	129.63	36.91	92.72
5	69.59	3.74	65.85
6	73.40	.02	73.38
7	207.36	85.65	121.71
8	94.79	1.53	93.26
9	144.00	17.04	126.96
10	106.81	.10	106.71
11	120.09	.32	110.77
12	89.40	.08	89.32
13	83.30	.95	82.35
14	111.40	3.92	107.48
15	165.12	4.95	106.17
16*	250.43	6.68	243.75
17*	161.46	21.90	139.56
18	106.14	.00	106.14
19	103.83	.63	103.20
21	73.81	.85	72.96
22	109.91	12.61	97.30
23	87.32	28.16	59.16
24	79.95	.00	79.95
25	109.87	.00	109.87
26	82.56	2.50	80.06
27	106.16	.03	106.13
28	91.33	4.92	86.41
29	78.11	2.84	75.27
30	77.76	2.85	74.91
31**			
33	78.03	5.32	72.71
34	65.66	0.00	65.66
35	88.37	.13	88.24
36	69.34	9.18	60.16
37	121.80	33.98	87.83
38	90.72	1.26	89.46

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

* Schools not in session during entire ten years. Average is taken for number of years in session.

** Schools closed during entire ten year period.

(Appendix E Continued)

39	\$200.58	\$ 4.51	\$196.07
40	90.51	2.04	88.47
41	103.01	23.91	79.08
42	143.40	33.36	110.04
43	99.17	1.77	97.40
44	82.87	11.93	70.94
45	64.58	0.00	64.58
46	87.17	10.66	76.51
47*	147.24	0.00	147.24
48	68.90	11.40	57.50
50	149.82	27.57	122.25
51	95.39	19.41	75.98
52	75.58	3.53	72.05
53	90.59	2.83	87.76
54*	76.77	.79	75.98
55	83.65	3.85	79.80
56	76.65	5.51	71.14
57	111.71	32.57	79.14
58	71.43	1.56	69.87
59	71.28	.71	70.57
60	86.27	28.00	58.27
61	63.72	.35	63.37
62	106.42	17.04	89.38
63	86.24	15.05	71.19
64	131.28	.62	130.66
65	140.09	.94	139.15
66	101.89	25.46	76.43
67	113.80	4.31	109.49
68	167.58	12.93	154.65
69	98.13	21.17	76.96
70	92.63	7.59	85.04
71**			
72	73.39	1.87	71.52
73	122.10	4.80	117.30
74	120.17	7.22	112.95
75	103.85	11.13	92.72
76	88.86	.52	88.34
77	111.38	2.98	108.40
78	79.58	2.39	77.19
79**			
80	79.55	.09	79.46
81	97.15	.02	97.13
82	115.22	0.00	115.22
83	74.19	5.08	69.11
84*	208.42	27.18	181.24
86*	126.57	2.30	124.27
87	141.92	13.03	128.89

* Schools not in session during entire ten year period.
Average is taken for number of years in session.

** Schools closed during entire ten year period.

(Appendix E Continued)

88	\$166.03	\$10.27	\$155.76
89	161.59	4.67	156.92
90	96.51	9.98	85.53
91	117.43	6.98	110.45
92	118.83	.01	118.82
93	81.21	4.10	77.11
94	79.05	.23	78.82
95	65.80	2.51	63.29
96	125.37	3.04	122.33
97	105.15	1.35	103.80
98	123.54	29.38	94.16
99	191.76	50.89	140.87
100	155.38	54.81	100.57
101*	252.39	63.87	188.52
102	160.90	4.11	156.79
103	75.32	17.29	59.05
104	79.22	.54	78.68
105	89.91	.04	89.87
106	115.59	.76	114.83
107	119.75	.36	119.39
108	84.36	1.09	83.27
109	219.99	75.17	144.82
110	181.82	58.99	122.83
111	84.81	8.21	76.60
112	101.94	10.32	91.62
Bangor 1			
2)			
3)	95.68	5.03	90.65
4)			
5)			
Minimum			57.50
Mean			98.90
Maximum-			243.75
Independent Districts 2			
I#1	70.33	.17	70.16
I#2	87.90	13.54	61.36
I#3	71.52	.69	70.83
I#4	89.86	.32	89.54
I#5	71.82	12.79	59.03
I#6	82.14	21.57	60.57
I#7	72.22	10.54	61.68
I#8	65.06	9.44	55.62
Minimum			55.62
Mean			66.12
Maximum			89.54

- * Schools not in session during entire ten year period.
The average is taken for number of years in session.
1. Bangor Township operated as one district.
 2. Average for nine years.

Appendix F. Average Annual Expenditure Per Pupil in Average Daily Attendance for Instructional Costs in Brookings County School Districts During 1931-32 to 1940-41.¹

District	Total Average Annual Expenditures	Average Daily Attendance	Cost Per Pupil in Average Daily Attendance
#1	\$ 708.67	15.0	\$ 47.24
2	595.70	11.9	50.05
3	669.59	14.4	46.50
4	478.37	7.7	62.13
5	639.32	15.1	42.33
6	645.47	15.0	43.03
7	1,249.27	19.6	63.74
8	625.49	9.8	63.83
9	669.73	12.4	54.01
10	656.72	9.9	66.33
11	682.88	10.4	65.65
12	668.13	14.1	47.38
13	703.05	17.9	33.68
14	629.87	8.7	72.39
15	653.46	10.5	62.23
16*	556.75	4.8	115.97
17*	545.45	6.8	82.64
18	630.97	11.6	54.30
19	573.61	11.1	51.68
21	550.44	11.2	49.15
22	592.17	15.8	37.48
23	505.24	13.8	36.61
24	674.72	14.2	47.52
25	573.99	8.4	68.33
26	638.24	11.4	55.99
27	617.07	10.7	57.67
28	599.88	10.6	56.59
29	639.36	15.4	41.52
30	627.84	13.6	46.16
31**			
33	614.18	14.4	42.65
34	571.32	12.1	47.22
35	595.69	11.5	51.80
36	591.58	16.9	76.94
37	647.12	14.1	45.90
38	537.30	8.8	61.06
39	587.26	5.2	112.93
40	625.77	12.9	48.51
41	667.84	16.6	40.23

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).
 * Schools not in session during entire ten year period. Average is taken for number years in session.
 ** Schools closed during entire ten year period. Data not used in determination of any measures.

(Appendix F Continued)

42	\$ 615.01	13.2	\$ 46.51
43	583.33	10.4	56.09
44	774.40	19.4	39.51
45	417.66	13.9	37.24
46	653.65	14.7	44.47
47*	524.05	7.1	73.80
48	580.05	20.8	27.89
50	610.69	10.0	61.07
51	627.70	15.9	39.92
52	628.63	13.9	45.22
53	652.75	10.6	61.58
54*	625.85	14.5	43.16
55	621.12	12.5	49.84
56	717.51	16.2	44.22
57	659.52	16.1	40.96
58	658.02	15.3	42.35
59	581.33	17.4	33.41
60	666.95	18.5	36.05
61	666.41	17.3	38.52
62	679.86	18.1	37.56
63	547.61	13.2	41.49
64	585.33	6.5	90.05
65	904.37	9.6	94.21
66	766.16	16.7	45.59
67	470.66	8.6	54.73
68-	535.32	7.5	71.38
69	597.02	12.8	46.71
70	543.27	11.8	46.03
71**			
72	504.42	10.1	49.94
73	560.20	8.8	63.89
74	491.65	6.6	74.50
75	576.80	8.2	73.42
76	599.53	16.2	37.00
77	556.69	9.2	60.51
78	646.13	16.5	49.15
79**			
80	778.73	17.5	44.41
81	662.27	13.4	49.42
82	526.86	7.5	70.24
83	636.85	14.9	42.74
84*	528.11	6.9	76.53
86*	564.18	7.3	77.28
87	739.75	10.6	69.79
88	655.75	8.4	88.06
89	544.86	5.3	102.80
90	676.64	17.6	38.45
91	626.81	8.0	78.35
92	667.10	13.5	49.04
93	585.56	13.1	44.70
94	601.37	16.3	36.89

* Schools not in session during entire ten year period.
Average is taken for number years in session.

** Schools closed during entire ten year period. Data not used in determination of any measures.

(Appendix F Continued)

95	\$ 633.22	22.2	\$ 28.52
96	482.04	5.4	89.21
97	540.98	6.7	80.73
98	480.26	10.1	47.51
99	619.74	9.1	68.10
100	757.76	14.8	50.99
101*	620.41	9.0	68.90
102	643.32	8.8	73.11
103	706.89	17.9	39.40
104	557.46	10.6	53.53
105	597.16	12.7	47.02
106	568.92	8.4	67.73
107	588.05	6.9	85.22
108	586.34	11.6	50.55
109	606.69	8.2	73.99
110	579.14	8.6	67.34
111	628.79	15.4	40.83
112	661.57	12.9	51.29
Bangor 1			
2)			
3)	2,326.67	52.4	44.40
4)			
5)			
Minimum			27.89
Mean			56.08
Maximum			115.97
Independent Districts 2			
I#1	2,522.51	66.7	37.80
I#2	46,106.00	1,101.2	41.87
I#3	4,514.74	123.2	36.65
I#4	1,839.47	42.5	43.20
I#5	6,720.63	202.1	33.25
I#6	3,315.07	87.9	37.71
I#7	7,604.64	234.9	32.31
I#8	5,723.77	164.7	34.75
Minimum			32.31
Mean			37.19
Maximum			43.20

1. Bangor Township operated as one district.
 2. Average for nine years.
- * Schools not in session during entire ten year period.
The average is taken for number of years in session.

Appendix G. The Per Cent the Average Expenditure for Each of the Budgetary Divisions is of the Total Average Expenditure in Brookings County During 1931-32 to 1940-41.¹

District	a	b	c	d	e	f	g	h
#1	1.4	42.9	40.7	7.5	1.3	.4	2.5	3.3
2	4.0	64.8	6.9	10.0	2.0	.6	3.2	8.5
3	2.1	52.7	25.4	10.7	5.2	.2	1.1	2.6
4	1.5	47.9	10.1	7.5	3.2	1.0	.3	28.5
5	1.1	60.9	16.4	6.9	3.4	1.1	4.8	5.4
6	.8	58.6	23.2	7.4	6.4	2.0	1.3	.3
7	.5	30.8	11.7	6.8	5.3	.6	2.9	41.4
8	2.3	67.3	12.0	9.5	3.9	2.3	1.1	1.6
9	.8	37.5	11.3	7.3	.5	1.0	29.8	11.8
10	4.2	62.1	22.1	10.3	.7	.3	.2	.1
11	1.2	54.7	21.9	17.9	2.0	.8	1.2	.3
12	.1	53.0	33.3	5.0	1.7	2.6	4.2	.1
13	.8	47.1	22.9	14.9	7.7	2.8	2.7	1.1
14	2.3	65.1	16.9	8.8	2.4	.7	.3	3.5
15	3.3	56.2	26.7	6.3	2.6	.1	.3	4.5
16*	2.5	46.3	26.4	6.5	5.0	.9	9.8	2.6
17*	2.7	41.3	23.6	4.8	3.5	.3	.3	13.5
18	.2	51.2	35.8	6.3	4.2	.9	1.4	0.0
19	2.4	49.8	37.7	5.9	1.8	.1	1.7	.6
21	3.0	66.6	10.9	12.2	.6	2.2	3.3	1.2
22	1.0	34.1	22.9	7.5	1.8	.1	21.1	11.4
23	1.6	41.9	13.7	7.0	.8	.1	2.7	32.2
24	1.8	59.4	24.4	9.2	2.2	2.2	.8	0.0
25	1.4	62.2	18.1	11.2	1.3	0.0	5.8	0.0
26	2.7	69.0	11.0	7.2	3.4-	.4	3.2	3.1
27	3.6	54.3	30.8	6.5	1.5	1.2	2.1	0.0
28	2.1	62.0	16.8	6.0	3.3	1.6	2.9	5.3
29	1.2	53.1	22.4	14.1	2.1	2.4	1.1	3.6
30	5.2	59.4	21.1	4.9	2.2	1.5	2.0	3.7
31**	2.4	00.0	83.7	00.0	.3	.7	0.0	12.9
33	2.6	54.7	23.5	9.4	1.9	.5	.6	6.8

- a. General Control
 b. Instructional Service
 c. Auxiliary Agencies
 d. Operation of Plant
 e. Maintenance of Plant
 f. Fixed Charges
 g. Capital Outlay
 h. Debt Service

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 to 1940-41).

* Schools not in session during entire ten year period. Average is taken for number years in session.

** Schools closed during entire ten year period. Data not used in determination of any measure.

(Appendix G Continued)

34	5.1	71.9	11.6	8.9	.5	.3	1.7	0.0
35	1.0	58.6	23.2	8.4	4.5	1.0	3.1	.2
36	2.0	50.5	19.8	10.4	3.4	.6	.1	13.2
37	2.1	37.6	16.6	8.5	2.1	.6	4.6	27.9
38	1.1	67.3	7.8	14.3	4.5	2.3	1.3	1.4
39	1.2	56.4	28.7	9.0	2.4	.1	0.0	2.2
40	1.4	53.7	26.5	9.9	5.6	.7	0.0	2.2
41	1.1	39.1	22.4	7.9	4.2	1.4	.9	23.2
42	1.1	32.6	34.5	7.7	.1	.5	.2	23.3
43	1.0	56.5	24.0	12.6	3.2	.1	.9	1.7
44	1.3	47.7	21.5	12.1	1.7	.4	.9	14.4
45	2.4	57.6	29.7	6.3	2.6	.7	.7	0.0
46	3.2	51.1	23.8	5.9	2.6	.3	.9	12.2
47*	2.6	50.1	40.1	3.6	1.7	0.0	1.9	0.0
48	2.2	40.6	28.0	7.5	3.7	.9	.5	16.6
50	1.5	40.8	24.9	10.7	1.2	1.0	1.5	18.4
51	1.2	41.4	26.8	5.3	1.6	.4	3.0	20.3
52	2.2	59.8	18.0	9.2	3.4	.7	1.1	5.6
53	3.5	68.0	10.8	5.9	5.6	.4	2.6	3.2
54*	2.9	56.2	23.6	9.1	4.4	1.5	1.2	1.1
55	2.0	59.4	17.0	9.2	5.5	.7	1.7	4.5
56	1.9	57.8	17.0	12.4	3.2	.3	.2	7.2
57	.1	36.7	19.8	8.9	3.6	.7	1.0	29.2
58	2.8	60.2	22.0	10.4	.7	.5	1.2	2.2
59	3.9	46.9	38.5	4.3	2.9	.7	1.8	1.0
60	1.7	41.8	8.7	13.9	.2	.5	.7	32.5
61	4.5	60.5	22.9	5.3	4.1	.5	1.7	.5
62	.6	35.3	16.4	7.9	2.0	1.4	20.2	16.0
63	1.0	48.1	19.2	8.5	2.8	.2	.7	17.5
64	3.9	68.6	12.7	8.3	2.5	0.0	3.5	.5
65	.8	67.2	18.7	7.2	1.6	.9	2.9	.7
66	.4	45.0	15.2	10.2	3.2	.8	.3	24.9
67	2.7	48.1	35.4	8.6	.9	.4	.1	3.8
68	1.3	42.6	39.9	5.9	1.6	.8	.2	7.7
69	1.8	47.5	13.1	9.9	2.0	.7	3.4	21.6
70	1.7	49.7	33.7	3.9	2.1	.4	.3	8.2
71**	5.4	46.0	41.4	4.8	.7	.4	1.1	.2
72	3.7	68.1	16.6	5.7	2.1	.6	.6	2.6
73	2.7	52.1	22.3	11.2	5.6	1.3	.9	3.9
74	3.9	62.0	9.9	10.8	3.3	2.8	1.3	6.0
75	1.3	67.7	7.2	8.0	3.2	1.2	.7	10.7
76	1.6	41.7	47.7	5.7	1.9	.6	.3	.5
77	2.5	54.3	25.4	6.7	2.4	.8	5.2	2.7
78	.8	49.2	32.8	4.0	6.8	1.7	1.7	3.0
79**	.7	00.0	93.9	.3	0.0	.9	0.0	4.2
80	1.8	55.9	27.4	6.9	6.1	.8	1.0	.1
81	1.5	50.9	19.3	15.4	4.9	1.0	7.0	0.0
82	2.2	61.0	25.9	7.0	2.0	.6	1.3	0.0
83	2.5	57.6	17.1	7.7	3.1	1.6	3.6	6.8
84*	1.8	36.7	40.3	5.6	1.5	.9	.2	13.0
86*	1.8	61.1	21.5	6.6	4.5	1.2	1.6	1.7
87	1.2	49.2	26.8	3.8	3.8	1.1	5.0	9.1

* Schools not in session during entire ten year period.

Average is taken for number of years in session.

** Closed during entire ten year period. Data not used in the determination of any measures.

(Appendix G Continued)

88	.5	43.9	38.0	6.3	3.1	.7	1.8	5.7
89	2.5	63.6	24.8	5.0	.7	.4	.1	2.9
90	1.7	39.8	31.7	9.9	2.8	1.2	2.6	10.3
91	.9	66.8	15.7	5.2	2.3	1.8	1.4	5.9
92	1.6	41.5	45.2	9.1	2.2	.4	0.0	0.0
93	1.8	55.0	27.3	7.2	2.3	.9	.4	5.1
94	.8	46.7	36.7	10.1	3.5	1.0	.2	1.0
95	.8	43.3	30.3	15.3	3.4	.4	2.6	3.9
96	4.2	71.2	7.7	9.6	2.7	1.5	.8	2.3
97	2.8	76.8	9.8	3.6	4.4	.5	.7	1.4
98	2.1	38.5	20.9	8.9	2.9	.7	2.2	23.8
99	1.2	35.5	25.4	9.9	.5	.2	.8	26.5
100	1.0	33.0	19.5	6.4	1.4	.9	2.5	35.3
101*	1.0	27.3	23.9	9.6	3.5	3.4	6.0	25.3
102	1.4	45.4	31.0	9.2	5.5	.5	4.5	2.6
103	4.8	52.4	10.7	7.4	1.2	.6	0.0	22.9
104	3.9	67.6	15.6	11.2	.7	0.0	.3	.7
105	.8	52.4	29.6	11.7	1.2	2.8	1.5	0.0
106	.3	58.6	28.9	5.1	4.9	1.3	.2	.7
107	2.7	71.2	14.8	6.5	3.4	.5	.6	.3
108	4.2	59.9	22.0	7.2	3.9	.6	.9	1.3
109	.9	33.6	18.7	10.9	.7	.7	.3	34.2
110	1.6	37.0	13.2	11.2	1.7	1.8	1.1	32.4
111	1.0	48.1	22.7	9.7	3.5	1.3	4.0	9.7
112	3.6	50.3	15.9	14.3	2.2	.9	2.7	10.1
Bangor 1								
2)								
3)	1.9	46.4	33.3	7.2	4.4	.6	.9	5.3
4)								
5)								
Minimum	.1	27.3	6.9	3.6	.1	0.0	0.0	0.0
Maximum	5.2	71.9	47.7	17.9	7.7	3.4	29.8	41.4
Mean	2.0	52.3	22.7	8.5	2.8	.9	2.4	.8
Independent Districts 2								
I#1	17.6	53.8	.4	20.9	3.5	1.2	2.4	.2
I#2	6.1	47.7	2.5	15.9	2.8	1.3	8.2	15.5
I#3	19.3	51.2	.4	20.4	2.3	2.1	3.4	.9
I#4	3.4	48.2	9.3	23.7	6.9	2.9	2.1	3.5
I#5	5.1	46.3	.8	10.7	2.5	15.6	1.2	17.8
I#6	3.0	45.9	.1	14.4	4.3	3.6	2.4	26.3
I#7	13.1	44.8	2.1	14.4	5.3	1.4	4.1	14.8
I#8	4.5	53.9	2.2	18.2	3.2	2.7	.5	14.8
Minimum	3.0	44.8	.1	10.7	2.3	1.2	.5	.2
Maximum	19.3	53.9	9.3	23.7	6.9	15.6	8.2	26.3
Mean	9.0	49.0	2.2	17.3	3.9	3.9	3.0	10.5

* School not in session during entire ten year period.

Average is taken for actual number of years in session.

1. Bangor Township operated as one district.

2. Average for nine year period in independent districts.

Appendix H. The Bonded Debt, Outstanding Warrants, and the Total Indebtedness of School Districts in Brookings County in 1931-32 and 1940-41.¹

Dist. No.	1931-32			1940-41		
	Bonded Debt	Outstanding Warrants	Total	Bonded Debt	Outstanding Warrants	Total
#1	\$	\$	\$	\$	\$ 7.20	\$ 7.20
2				1,900.00		1,900.00
3					83.45	83.45
4	1,800.00	2.46	1,802.46			
5		31.15	31.15			
6						
7	12,400.00	5.00	12,405.00			
8						
9				3,300.00		3,300.00
10						
11						
12						
13						
14		162.00	162.00			
15		165.00	165.00			
16					81.00	81.00
17						
18						
19				1,470.00	81.00	1,551.00
21					90.00	90.00
22	2,500.00		2,500.00	1,470.00	523.79	1,993.79
23		948.74	948.74		45.00	45.00
24						
25						
26						
27						
28		30.00	30.00			
29		2.50	2.50			
30					81.00	81.00
31						
33		75.00	75.00		22.87	22.87
34						
35						
36						
37	3,200.00	5.00	3,205.00	400.00	196.07	596.07
38						
39						
40		9.25	9.25			
41	2,500.00	272.45	2,772.45			
42	3,500.00		2,500.00	750.00		750.00
43		2.00	2.00			
44	1,500.00		1,500.00			

1. Annual Reports of The County Superintendent of Schools, Brookings County. (1931-32 and 1940-41).

(Appendix H Continued)

98	\$ 700.00	\$	\$ 700.00	\$	\$	\$
99	3,400.00	420.00	3,820.00			
100	5,500.00		5,500.00			
101	3,000.00		3,000.00			
102						
103	2,500.00		2,500.00			
104					6.50	6.50
105		1.83	1.83			
106						
107		23.03	23.03			
108						
109	5,200.00	332.72	5,532.72		8.50	8.50
110	4,300.00	1,329.05	5,629.05			
112	1,000.00		1,000.00			
Bangor 1						
2)						
3)					847.59	847.59
4)						
5)						
To-						
tal	73,950.00	5,467.71	79,417.71	14,040.00	3,573.68	17,618.68

Independent Districts

I#1		38.36	38.36		1,410.39	1,410.39
I#2	150,000.00	1,230.39	151,230.39	158,000.00	812.41	158,812.41
I#3		99.00	99.00		481.90	481.90
I#4					2.90	2.90
I#5		13.15	13.15		325.00	325.00
I#6	14,000.00		14,000.00	7,500.00	1,586.59	9,086.59
I#7	32,500.00		32,500.00	27,000.00	9.00	27,009.00
I#8	11,000.00		11,000.00		90.50	90.50
To-						
tal	207,500.00	1,380.90	208,880.90	192,500.00	5,708.69	197,208.69

Bangor Township operated as one district.