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A financial summary and an Enrollment-trend
Survey of the Colman Independent School for the
Ten-year Period for School Year 1939-1940
Through Year 1948-1949

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A FINANCIAL SUMMARY AND AN ENROLLMENT-TREND
SURVEY OF THE COLMAN INDEPENDENT SCHOOL FOR
THE TEN-YEAR PERIOD FOR SCHOOL YEAR 1939-1940
THROUGH YEAR 1948-1949.

BY

H. W. WOODWARD

A Problem submitted to the Graduate Faculty
of South Dakota State College in partial ful-
fillment of the requirements for the Degree of
Master of Science in Education.

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Acknowledgments

This study was made as a research problem for the course, "Research Problem in Education," under the direction of Dr. C. R. Wiseman, Head of Department of Education, South Dakota State College, who gave many specific and helpful suggestions for the improvement of the study.

The writer is also indebted to Mr. C. H. Rawson for his fine and accurate records kept while serving as an officer of the school since 1910, and to Mr. William Keehn, Moody County Auditor, for his help in locating data pertaining to the Colman School. Finally, the writer is grateful to Mr. James Schooler, who made a similar survey of the Sherman, South Dakota, School in 1942. His study offered many helpful suggestions in setting up the form of this study.

Analysis of Problem

The purpose of this study is to show the financial condition of the Colman Independent School, the change in the elementary and high-school enrollments, and the costs per pupil over the ten-year period, 1940 to 1949.

As educational theory and practice have attempted to adjust themselves to, and keep abreast of a rapidly changing social order, the scope of education, as measured by the number of children and the cost of educating them, has increased and the school has assumed a different role in the training of youth than it formerly did.

The organization of a school must be responsive to rapid changes, both in enrollment and cost per pupil, if modern concepts of administration are to be expressed.

A study of this nature has its greatest significance for the school officers who are responsible for the financial management and for determining school policies.

Information was studied that throws light on such questions as the following:

1. What has been the annual cost of education in the Colman community during the preceding years?
2. What is the cost likely to be in the years to follow?
3. What is the cost of the elementary division and the high-school division of the school?
4. What is the cost in relation to the resources of the school district?

A detailed study of costs in a school system should reveal ways of inaugurating changes whereby economies can be effected: economies which could mean the difference between having enough money to carry on an educational program of high standard, and one that barely meets state requirements.

The Colman School and School District

The Colman Independent School, an eight-four plan school, is located in the western part of Moody County, South Dakota, in the incorporated city of Colman, whose population as given by the 1950 census is 506.

The district consists of nine and one-fourth sections of land with the city of Colman lying nearly in the center.

The faculty consists of a superintendent and nine teachers, who are employed on a twelve months' basis. Many of these teachers reside in the city for the whole twelve months.

The main building, which houses both the elementary and secondary school, was built in 1915. A large gymnasium-auditorium was added nine years later.

The school is not a member of the North-Central Association, but is fully accredited by the South Dakota Department of Public Instruction, and offers twenty-two subjects for the high-school students. A full program of extra-class activities consisting of Music, Athletics and Dramatics is also offered.

The community life of the people residing both within and outside the district, is centered around the school, with its large parent-teacher association actively promoting worthy projects each year.

Sources of Materials

The data for this study were taken from the records of former and present officials of the school, and from the office records of the Moody County Auditor.

The three main sources from which data were taken were the State forms, Nos. 306-S-1, 306-S-2, and 101-S. The first form is for the district clerk's report, the second the school superintendent's report and the third for the district treasurer's report.

The tables presented are necessarily long and in close order. They were checked with an adding machine, which gives reasonable assurance that the totals are correct.

Situation and Trends in Finance in
Colman Independent School District.

General Description

This section of this report consists mainly of eight tables of data concerning the Colman Independent School.

Table I pertains to assessed valuations of the Agricultural Lands of the district, the assessed valuations of Other Property, such as city real estate and personal property, the Mills Levy on both types of taxable property, and last, the tax levy in dollars. Table II reveals Balances and Receipts from year to year, and shows from what sources the money comes. Table III goes into Debt Service and Balances showing redemption of bonds and warrants with interest paid on each. A Total Cash Balance for each year over the ten-year period is also shown. Table IV portrays the Expenditures by Character Classification. The expenditures are divided into seven main divisions, and an average made for each division for the ten-year period. Each division is then rated as a percentage of the total expenditure and this percentage is compared to a national standard. Table V breaks down the General Control division of Table IV. It shows the ten parts, or expenditures that are to be classified under General Control. Table VI reveals six divisions for which expenditures are made under Instructional Service. Table VII pertains to Operation of Plant and contains eight subdivisions of expenditures. Table VIII shows four subdivisions for Maintenance of Plant.

Table I - Assessed Valuations, Mills Levy and Total Levy.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Assessed Val.					
Agr. Lands.	\$211,813.00	\$215,648.00	\$233,452.00	\$229,414.00	\$220,907.00
Assessed Val.					
Other Prop.	305,384.00	312,309.00	309,177.00	330,470.00	337,057.00
Mills Levy					
Agr. Lands	10.61	10.46	9.84	10.68	10.69
Mills Levy					
Other Prop.	25.38	19.99	24.91	27.68	27.69
Tax Levy	\$ 10,000.00	\$8,500.00	\$10,000.00	\$11,600.00	\$11,695.00

Table I - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Assessed Val.					
Agr. Lands	\$223,607.00	\$230,517.00	\$231,617.00	\$231,337.00	\$232,337.00
Assessed Val.					
Other Prop.	350,012.00	348,931.00	374,424.00	369,731.00	450,858.00
Mills Levy					
Agr. Lands	10.62	10.59	8.00	17.40	16.53
Mills Levy					
Other Prop.	27.62	27.59	25.00	40.77	40.27
Tax Levy.	\$12,042.00	\$12,068.00	\$11,214.00	\$20,200.00	\$22,000.00

Table II - Balances and Revenue Receipts.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Bank Bal. Sept. 1.	\$ 2,789.44	\$ 2,516.02	\$ 1,183.43	\$ 2,467.77	\$ 1,689.00
Total Tax Collected.	10,308.42	11,557.84	10,580.98	11,776.16	12,805.70
Tuition.	3,438.50	3,542.50	3,719.00	3,812.00	3,956.00
Apportionment.	954.68	1,166.79	1,258.55	1,298.93	706.34
Interest and Sinking Fund.	-----	-----	-----	-----	-----
State and Federal Aid.	-----	-----	314.00	244.00	322.20
Sales of Property.	-----	-----	140.10	360.00	4.55
Other Sources.	733.00	860.00	1,214.50	1,452.49	1,639.73

Table II - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Bank Bal. Sept. 1	\$ 3,029.99	\$ 2,203.10	\$ 268.20	\$ 266.66	\$ 6,748.20
Total Tax Collected.	12,249.97	13,695.47	12,087.57	14,956.83	14,308.36
Tuition.	5,518.70	4,799.05	8,606.25	9,347.20	11,480.50
Apportionment.	665.03	780.31	880.56	920.47	1,160.35
Interest and Sinking Fund.	-----	-----	-----	-----	-----
State and Federal Aid.	367.19	320.00	204.64	280.96	275.25
Sale of Property	21.00	-----	14.00	-----	-----
Other Sources.	2,074.58	2,159.20	2,017.00	2,147.80	885.00

Table III - Debt Service and Balances.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Redemption of Bonds	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Interest on Bonds.	350.00	300.00	250.00	200.00	150.00
Redemption of Warrants	1,364.18	-----	-----	2,321.60	200.71
Interest on Warrants	160.51	-----	-----	313.79	68.24
Debt Service Total.	2,874.69	1,300.00	1,250.00	3,835.39	1,418.95
Cash With Treasurer.	2,516.02	1,183.43	2,467.77	1,689.93	3,029.99

Table III - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Redemption of Bonds.	\$ 1,000.00	\$ 1,000.00	-----	-----	-----
Interest on Bonds.	100.00	50.00	-----	-----	-----
Redemption of Warrants.	1,503.88	2,706.27	2,561.18	2,341.79	4,872.00
Interest on Warrants.	102.79	373.70	119.74	257.24	292.32
Debt Service Total.	2,706.67	4,129.97	2,680.92	2,599.03	5,164.32
Cash With Treasurer.	2,203.10	268.20	266.66	6,748.20	14,308.36

Table IV - Expenditures by Character Classification.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
General Control.	\$ 776.09	\$ 896.58	\$ 892.98	\$ 1,046.67	\$ 941.72
Instructional Service.	9,440.79	9,396.92	10,846.64	12,284.82	13,598.88
Auxiliary Agencies.	831.00	744.00	1,214.15	1,082.75	1,639.73
Operation of Plant.	2,007.28	2,184.56	2,421.15	2,262.01	2,449.48
Maintenance of Plant.	279.36	715.53	589.69	1,063.53	212.42
Fixed Charges.	345.49	73.63	52.62	354.32	159.07
Capital Outlay.	88.92	1,057.91	3,344.54	1,223.98	8.67
Totals.	<u>\$13,768.93</u>	<u>15,069.13</u>	<u>19,361.77</u>	<u>19,318.08</u>	<u>19,009.97</u>

Table IV - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
General Control.	\$ 889.92	\$ 1,318.28	\$ 1,369.27	\$ 1,531.05	\$ 1,733.98
Instructional Service.	15,935.52	18,593.36	20,610.13	18,778.93	21,257.80
Auxiliary Agencies.	3,457.83	4,146.56	3,487.01	3,610.42	3,206.69
Operation of Plant.	2,940.39	2,901.78	3,159.07	3,696.72	4,854.22
Maintenance of Plant.	129.67	1,380.65	1,483.50	713.73	315.90
Fixed Charges.	80.50	452.73	159.48	148.36	778.54
Capital Outlay.	95.56	35.50	191.69	2,894.12	974.26
Totals.	<u>\$23,529.39</u>	<u>28,828.86</u>	<u>30,460.15</u>	<u>31,376.33</u>	<u>33,121.39</u>

Table 1V - Continued.

COLMAN

Ten-Year Average. Per Cent of Total. National Standards.
(Per Cents)

General Control.	\$ 1,139.58	4.8	3.2
Instructional Service.	15,067.68	64.4	77.5
Auxiliary Agencies.	2,342.01	10.01	2.5
Operation of Plant.	2,887.67	12.3	9.3
Maintenance of Plant.	689.60	2.08	3.9
Fixed Charges.	260.51	1.1	3.6
Capital Outlay.	991.51	3.3	----
<hr/>			
Totals	\$23,378.56	97.99%	

Table V - Expenditures - General Control

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	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Elections.	\$ 3.88	\$ 14.22	\$ 17.11	-----	\$ 4.16
Census.	5.00	5.00	5.00	5.00	5.00
School Board.	86.65	94.00	79.00	78.00	72.83
Clerk.	123.30	132.22	30.20	199.39	169.22
Treasurer.	-----	55.00	55.00	25.00	55.00
Other Business Expenses.	2.00	50.79	-----	35.00	24.43
Supt's Salary for Business Administration.	385.80	385.80	456.45	560.00	480.00
Clerical Serv.	-----	-----	100.00	-----	-----
Office Supplies for Supt.	81.16	90.32	49.82	46.37	34.69
Other Expenses of Adm.	88.30	69.23	100.40	97.21	96.39
Totals.	\$ 776.09	896.58	892.98	1,045.97	941.72

Table V - Continued

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Elections.	\$ 6.21	\$.58	\$ 3.11	\$ 9.39	\$ 17.64
Census.	5.00	10.00	10.00	10.00	10.00
School Board.	61.00	61.00	63.00	73.39	150.00
Clerk.	127.45	193.41	266.09	292.46	329.88
Treasurer.	25.00	25.00	50.00	110.00	58.11
Other Business Expenses.	45.00	4.66	42.00	-----	45.00
Supt's. Salary for Business Administration.	480.00	755.00	780.00	890.00	900.00
Clerical Serv.	-----	-----	3.00	-----	-----
Office Supplies for Supt.	42.92	-----	51.63	26.00	137.20
Other Expenses of Adm.	97.34	268.63	100.44	119.81	86.15
Totals	\$ 889.92	1,318.28	1,369.27	1,531.05	1,733.98

Table VI - Instructional Service.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Teachers' Salaries.	\$ 6,917.28	\$ 6,894.63	\$ 7,442.09	\$ 9,538.02	\$10,275.69
Textbooks.	177.21	276.51	286.66	183.21	177.44
Supplies.	136.99	71.49	154.96	355.32	322.69
Library Books.	268.06	153.25	96.54	149.30	132.01
Commencement Expenses.	39.10	15.00	36.50	65.43	27.13
Other Expenses of Instruction.	1,902.15	1,986.04	2,790.18	1,993.54	2,663.92
Totals.	\$ 9,440.79	9,396.92	10,806.93	12,284.82	13,598.88

Table VI - Continued

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Teachers' Salaries.	\$11,829.15	\$14,349.13	\$15,658.04	\$17,736.42	\$20,069.47
Textbooks.	219.32	356.60	254.93	292.33	281.30
Supplies.	211.66	254.09	334.05	586.01	711.87
Library Books.	159.50	24.25	247.87	75.33	115.45
Commencement Expenses.	41.84	-----	93.27	71.66	54.93
Other Expenses of Instruction.	3,474.05	3,609.29	4,021.97	14.65	-----
Totals.	\$15,935.52	18,593.36	20,610.13	18,776.40	21,253.02

Table VII - Operation of Plant.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Janitor's Salary.	\$ 765.00	\$ 845.00	\$ 830.00	\$ 982.75	\$ 1,110.25
Janitor's Supplies.	112.76	136.95	238.13	213.25	313.05
Fuel.	945.90	977.78	962.06	774.75	732.73
Water.	10.56	13.27	19.98	17.09	14.00
Lights.	128.56	170.40	278.48	248.65	260.04
Care of Grounds.	-----	-----	-----	11.67	-----
Other Services.	44.45	41.16	65.62	13.85	19.41
Totals.	\$ 2,007.23	2,184.56	2,394.27	2,262.01	2,449.48

Table VII - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Janitor's Salary.	\$ 1,341.75	\$ 1,474.50	\$ 1,547.25	\$ 1,654.50	\$ 1,821.75
Janitor's Supplies.	179.50	127.52	222.11	338.11	622.39
Fuel.	1,094.58	784.39	990.67	1,226.80	1,881.41
Water.	20.68	11.89	6.06	13.26	15.92
Lights.	291.10	331.23	372.45	369.57	457.13
Care of Grounds.	4.50	-----	1.50	-----	4.16
Other Services.	8.28	172.25	19.03	94.48	51.46
Totals.	\$ 2,940.39	2,901.78	3,159.07	3,696.72	4,854.22

Explanation and Summary of Data on Finance.

From Table I we find that there has been a gradual increase in the assessed valuation of both Agricultural Lands and Other Property over the ten-year period, with Other Property, which includes real estate, city and personal property, increasing the greater amount.

The mills levy on Agricultural Lands did not show a steady increase, but seemed to vary from year to year, with the smallest levy during the 1946-'47 school year. This was due to the fact that the assessed valuation on Agricultural Lands was raised enough to permit a lower levy in mills.

The levy on Other Property was more or less static for the first eight years but reached the limit, forty mills, for the last two years of the period.

The tax levy in dollars more than doubled in ten years, beginning with \$10,000 in 1939 and reaching \$22,000.00 in 1948.

The state limit of 40 mills on Other Property, which was reached by the Colman School, was made permissible by the state as an emergency measure in 1948, to aid the many distressed schools throughout the state.

For the Colman School the 40 mill levy has, up to the present time, been sufficient to meet the financial needs of the school, but unless it is retained in the future, there may not be enough money to meet the increasing costs of maintaining the school at its present level.

Table VIII - Maintenance of Plant.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Upkeep of Grounds.	\$ -----	\$ 7.25	\$ 62.73	\$ 33.00	\$ 13.28
Repair of Buildings.	152.21	383.53	326.54	721.29	74.57
Furniture Repair and Replacement.	44.64	249.72	89.99	264.11	29.20
Other Expenses of Maintenance.	82.51	75.03	119.43	45.13	95.37
Totals.	\$ 279.36	715.53	598.69	1,063.53	212.42

Table VIII - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Upkeep of Grounds.	\$ 63.48	\$ 82.80	-----	94.20	-----
Repair of Buildings	10.30	1,091.32	135.75	206.95	18.25
Furniture Repair and Replacement.	36.49	115.68	81.81	231.14	293.25
Other Expenses of Maintenance.	19.40	90.85	1,265.94	184.44	4.40
Totals.	\$ 129.67	1,380.65	1,483.50	716.73	315.90

Many people living in the district feel that their assessed valuation is far too high and have made effort to have it lowered by the board of equalization, and in some instances have done so.

In view of the fact that the school receives more than 60% of its support from local taxes on property, it may readily be seen that the tax burden on the residents of districts the size of Colman is tremendous and with the present trend of rising salaries of teachers, increased cost of maintenance, maintaining buses, and, in fact, all the agencies that are necessary in the operation of the school, some added outside source of income may be necessary in order that the school keep open its doors.

Table II indicates that the school district, with the exception of two years, was able to begin each school year with enough money to pay expenses until taxes came in to the treasurer in November. It is also shown by Table II that with the revenues at hand all warrants are paid each year for the actual running expense, and that the taxes and other sources of income are sufficient to carry on the business of the school without outside help, at the present time.

The two years, 1946 and 1947, show a low bank balance as of September 1, because of the fact that the board of education purchased new buses during the summer months preceding these school years. It is also shown from Table II that the board of education and superintendent have made more than mere day-to-day plans for financing the school. In this manner of carrying out the financial

plans for the school, much waste has been eliminated, and the foundation program made stable by long-term planning. The school plant has been adequately cared for and the indebtedness reduced each year until no bonded indebtedness remains. This manner of planning has been a policy of the board officials since 1910, and has resulted in the fact that at no time during the past years has there been any serious difficulty arise in financing the school.

During the summer of 1939 the board of education began to make plans for placing Home Economics and General Shop into the school program. From Table III it is shown that at that time there was a \$7,000 bonded indebtedness against the district, with a 5% interest rate. After debating the issue, the board decided to wait until the summer of 1941 to install these two courses, as the indebtedness would then be reduced to \$5,000. This would give them more money with which to build up the new departments, but it was found necessary, at best, to issue registered warrants to the extent of \$3,000 which the local bank took at 6% interest. These warrants have now been paid and the school again was placed on a cash basis with no warrants outstanding for more than a few months.

From Table IV, which is a comparison of expenditures by character classification, it is shown that Colman compares very favorably with national standards.¹ The one part

¹Comstock, Lula Mae, "Per Capita Costs in City Schools," 1936-1937, U. S. Office of Education, Washington, D. C.

that does not conform to the national standard is Auxiliary Agencies. The Colman School has 10.01% whereas the National Standard is 2.5%. This item includes transportation of children, tuition paid out, lunch service, health program and recreation. This may be explained by the fact that the Colman school, as yet, does not have this part of its program developed to any great extent. No national standards are available for Capital Outlay, which includes buildings, new buildings, sites, lands, alterations on buildings and equipment. This part would be very difficult to standardize because of the difference in wealth and size of school districts throughout the nation.

From Table V, dealing with General Control Expenditures it will be noted that there was but little change in most of the other entries under General Control, compared with expenditures shown in other tables. The treasurer's salary remained nearly the same, while that of the clerk increased, due to the plan used by the board, of having a percentage paid to the clerk for collection of money owed to the district. The part of the superintendent's salary used for business administration increased noticeably after 1940, because at that time he was given more time for supervision and administration of the school.

Table VI, which deals with Instructional Service, shows that during the spring and summer of 1942, the Board of Education found that a new problem had begun to develop: that of rising salaries for teachers. From

that year on, boards of education throughout the nation have been faced with the problem of adjusting the tax levy in accordance with this new trend. Table VI shows that, with only one exception, the total salaries item increased each year through the school year 1948-'49 by 191% over the ten-year period. Textbooks did not increase in cost to any great extent, but supplies for clerical and office increased by 419%.

Table VII, which pertains to Operation of Plant, reveals that on June 1, 1940, the total cost for plant operation was \$2,007.28 for the preceding school year. This increased almost uniformly from then on through the school year 1948-'49 when it was found to be \$4854.22, an increase of 141%. Table VII also shows that the two expenditures that increased the most were fuel and janitor's salary, which were both the natural result of high wartime wage increases throughout the United States. Supplies used for the upkeep of the buildings did not increase noticeably in cost until 1948, when the board of education refinished the floors in the gymnasium. The expense of caring for the grounds has been kept at a minimum through the plan of having the janitor hired on a twelve-months' basis and specifying in his contract that caring for the grounds was part of his duty. In the event that it became necessary to have extra labor to assist the janitor in repairs on the grounds or buildings, student help was often used.

Table VIII shows that very little expense was incurred for the general maintenance of the plant, with the excep-

tion of the years 1942-1943, 1945-1946, and 1946-1947 when the Board of Education repaired the roof of the main building and installed a complete re-wiring project.

Situation and Trends in Enrollments and
Per-Pupil Costs in the Colman School.

General Description.

This section of this report consists of two tables and two graphs of data concerning elementary and high-school enrollments, and costs per pupil over the ten-year period 1940 to 1949 inclusive.

Table IX shows enrollments, total costs, and per pupil costs for each year beginning with the school year 1939-1940.

Table X shows the year-to-year percentage change in enrollments and costs per pupil, both elementary and high school.

Figures I and II show graphically how the percentages change in enrollments and per pupil costs for the elementary and high school over the ten-year period.

Table IX - Enrollments and Costs per Pupil.

	<u>1939-'40</u>	<u>1940-'41</u>	<u>1941-'42</u>	<u>1942-'43</u>	<u>1943-'44</u>
Grade-School Enrollment.	60	66	60	63	72
Grade-School Cost.	\$ 3,083.89	\$ 2,984.65	\$ 3,171.48	\$ 3,577.39	\$ 3,972.83
Cost per Pupil.	51.39	45.22	52.85	56.78	55.17
High-School Enrollment.	74	59	65	74	71
High-School Cost.	\$ 7,842.66	\$ 8,769.60	\$ 9,483.52	\$10,444.82	\$11,525.56
Cost per Pupil.	105.98	148.63	145.90	141.14	162.33

Table IX - Continued.

	<u>1944-'45</u>	<u>1945-'46</u>	<u>1946-'47</u>	<u>1947-'48</u>	<u>1948-'49</u>
Grade-School Enrollment.	85	99	102	107	114
Grade-School Cost.	\$ 4,611.93	\$ 6,853.18	\$ 7,326.31	\$ 9,581.65	\$11,589.71
Cost per Pupil.	54.25	69.24	71.81	89.54	96.05
High-School Enrollment.	80	71	72	64	60
High-School Cost.	\$11,412.56	\$11,979.71	\$13,351.73	\$14,956.83	\$15,712.24
Cost per Pupil.	142.65	168.72	185.44	233.70	261.87

Table X - Changes by Percentage in Enrollments and Costs per Pupil.

Year	<u>Enrollments</u>		<u>Percentage Change</u>	
	Elementary	High School	Elementary	High School
1940	60	74	0	0
1941	66	59	10	-20
1942	60	65	0	-12
1943	63	74	5	0
1944	72	71	20	-4
1945	85	80	42	8
1946	99	71	65	-4
1947	102	72	70	-4
1948	107	64	78	-13
1949	114	60	90	-18

Year	<u>Costs per Pupil</u>		<u>Percentage Change</u>	
	Elementary	High School	Elementary	High School
1940	\$51.39	\$105.98	0	0
1941	45.22	148.63	-12	40
1942	52.85	145.90	3	37
1943	56.78	141.14	10	33
1944	55.17	162.33	7	53
1945	54.25	142.65	5	34
1946	69.24	168.72	34	59
1947	71.81	185.94	39	75
1948	89.54	233.70	74	120
1949	96.05	261.87	86	147

Percentage Change

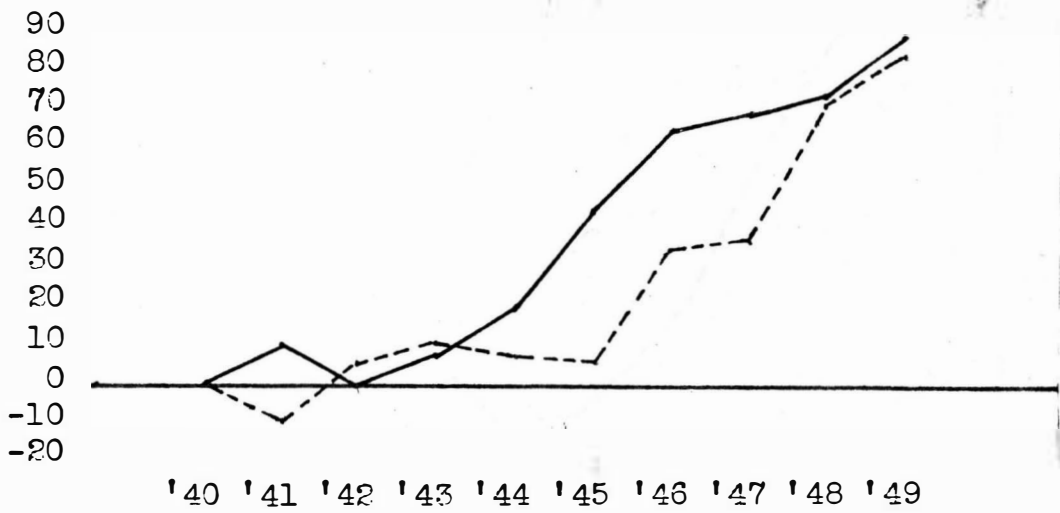


Figure I - Grade-School Enrollment and Cost per Pupil Changes Since 1940.

Enrollment _____
Cost per Pupil - - - - -

Percentage Change

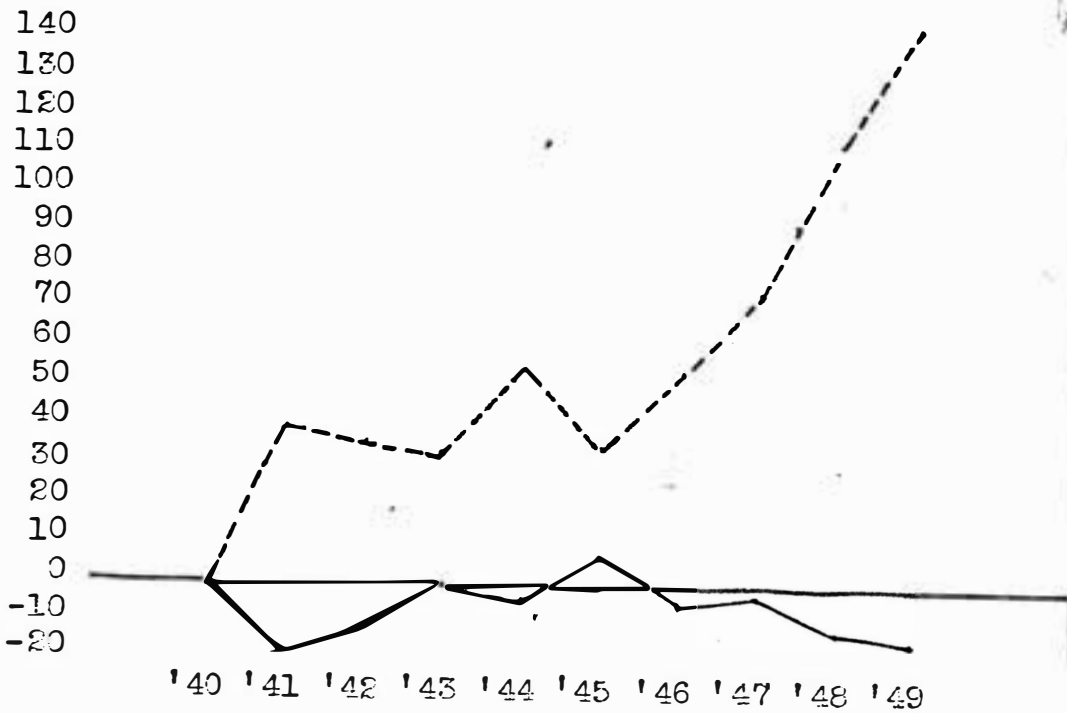


Figure II - High-School Enrollment and Cost per Pupil Changes Since 1940.

Enrollment _____
Cost per Pupil - - - - -

Explanation and Summary of Data on Enrollments and Per-Pupil Costs.

Table IX shows the reader the changes that occurred in enrollments, both elementary and high school. It also shows the changes in the costs per pupil from 1940 to 1949. Observe that from this table the elementary enrollment increased from 60 to 114 over the ten-year period while the high-school enrollment decreased from 74 to 60 over the same period.

Table X shows these changes by percentages, and the percentages in turn are shown by graphs in Figures I and II. The reader will observe that the cost of educating the high-school pupils in the Colman school was entirely out of proportion after the year 1945, when the enrollment decreased noticeably and the cost per pupil increased. For the elementary pupils it is shown in Figure I that the cost per pupil increased uniformly with the increase in enrollment.

There are two main reasons why the costs per pupil have increased. Many rural schools in the Colman community have closed and the pupils were sent to the Colman school. This meant extra costs were added, through transportation and purchase of books necessary to care for the large increase. The second cause was the increase in number of teachers required for the increased size of the elementary school. This section of the study might well be called a "cost analysis" of the school, a necessary part for effective control of the financial management of the school. It portrays the cost of education in relation to the resources of the community,

as shown by Table IV.

It may well be assumed that the enrollments in the elementary department of the school are definitely on the increase and will cause an increase in the high school when the pupils finish elementary school and pass on into the high school. This will mean a building program before too many years, as the building that houses both departments at present is taxed to the limit for space.

In order to promote a building program the school officials will be faced with the problem of reorganization or consolidation with the out-lying school districts, as the resources within the Colman district are not sufficient to bear a tax burden of so large a bonded indebtedness as this will require.

One of the significant facts brought out by Table IX and Figure II is that the high-school costs per pupil increased from \$105.98 in 1940 to \$261.87 in 1949 with a decrease in enrollment. This fact would indicate that as the high school begins to increase from the inflow of the large elementary department the cost of educating the high-school pupils will increase to a higher level than it is at present. It would seem that reorganization would be the only answer to the problem of keeping the costs at a normal level.

General Summary and Conclusions

In the Analysis of this problem effort was made to find answers to the following four sub problems:

1. To show the general financial condition of the Colman School.
2. To present the facts on the income and expenditures for the use of administrative officers.
3. To supply information concerning pupil enrollments and costs.
4. To give information to the public.

To secure the required information it was necessary to search through the records of former clerks, superintendents, and treasurers covering the years shown by this study. Most of the data secured from these sources were taken from the forms required by the State Department of Public Instruction. Each one of these completed forms had been corrected by the Moody County Superintendent of Schools at the end of each school year.

In an over-all summary of the financial condition of the Colman Independent School District the following conclusions are drawn:

1. The assessed valuation of the Agricultural Land, which was \$211,813.00 in 1940 and \$232,337.00 in 1949, will in all probability go no higher but may have a higher mill levy placed upon it.
2. The assessed valuation of Other Property, which increased from \$305,384.00 to \$450,858.00 over the ten-year period, may go higher, as the 40-mill limit has been used during the last two years of the study.
3. The bank balance of \$6748.20 shown at the beginning of the 1948-1949 school year indicates that the school is receiving enough money to defray expenses each year.

4. The school has no bonded indebtedness and has been able to stay on a cash basis.
5. The school expenditures, when broken down by character classification, compare very favorably with National Standards.
6. The tuition money received from out-lying districts is increasing each year.
7. Teachers' salaries have in all probability reached a leveling-off point.
8. The plant is in good condition and will not need extensive repairs made for several years.
9. The 1948-1949 levy of \$22,000.00 plus other sources of income has been sufficient to care for the financial needs of the school.

The conclusions reached from the data presented in Tables IX and X and Figures I and II are as follows:

1. The Colman School is increasing in enrollment in the elementary department each year.
2. The increase in elementary enrollment will eventually result in a larger high-school enrollment.
3. A building program will be necessary if enrollments continue to increase at the rate shown in the study.
4. A building program will require a much larger source of income than is available under the present situation.
5. The Board of Education must decide whether it will consolidate, reorganize, or refuse to accept more pupils from the out-lying elementary schools that plan to close.

The reader will observe that the period studied covers a decade that may cause the facts and figures to be more or less biased, as it begins with the year 1939-1940, the year that economic conditions began to change from the depression years of the thirties to the war years of the forties, a period which was not a normal one.

One fact, however, remains unalterable, and that is, that it is possible by careful planning and judgment, to administer a school in the face of nation-wide inflation, which some authorities believe is as difficult as administering during depression years.

The writer definitely feels that benefits of this study, valuable to him as administrator at Colman, can be of value to others, particularly to administrators of schools of similar size.

The plan of analyzing data over a ten-year period seems a very much worthwhile one to follow, and too, the writer feels that references to the National Standards on classified expenditures are very good criteria on which to judge any local situation.

It is hoped that the information brought out in this study will prove of benefit to those who have the responsibility of administering and planning the financing of a school during both normal and abnormal economic conditions.