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Ribezzo, Accounting for the operations of a turn-of-the-century school district

ACCOUNTING FOR THE OPERATIONS OF A TURN-OF-THE-CENTURY SCHOOL DISTRICT

by

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For a number of years I have been interested in the local history of the state of Rhode Island. Over that time I have collected many books, pamphlets, and other sources of information. Upon browsing one day in a used bookstore, I came upon some papers. To my surprise and delight, this material included several reports by the Trustee of School District Number Fifteen in the town of Johnston, Rhode Island. The reports, which I purchased at a reasonable price, were for the fiscal years ended April 29, 1891, 1892, and 1895. I also remembered that I had, at one time or another, purchased a school manual used by officers of the public schools of the state of Rhode Island. I thought that it would be interesting to review the duties of the trustee and observe, through his annual report to the town committee, how he discharged these duties.

Duties of the Trustee

The duties of the trustee of a school district were many and varied. The trustee was responsible for hiring teachers and assuring that each teacher kept proper records of attendance. These records were required by state law and the information was used to determine the amount of money to apportion to each school district. The trustee also required teachers to provide him with other items of information as necessary to prepare his report for the town committee.

The trustee was authorized to assess taxes in his district for the purpose of funding its educational needs. Each year he

received funds from the town treasurer and was empowered to expend these funds for teachers' salaries, fuel, janitors' services, books for indigent pupils, repairs and maintenance to school property, and other miscellaneous expenses.

Periodically the trustee was required to take an inventory of all school property owned by the district.

In order to carry out his responsibilities, the trustee was required by state law to visit each school at least twice during the school year. This was considered to be one of his most important duties.

Report of the Trustee

As previously mentioned, the trustee was required to file an annual report with the town committee. I have chosen for review the report dated April 29, 1892. The following excerpts from that report will illustrate how the trustee carried out the duties outlined above.

Annual Report of the Trustee of
School District #15
Town of Johnston, R. I.
(April 29, 1892)

Mr. Moderator and Gentlemen:

School District No. 15 has experienced another year of rapid growth. The number of pupils applying for admission constantly increases and the existing accommodations have been outgrown. There has been a consequent increase in the number of teachers required. Two new rooms have been hired and at least one more room will be needed next September. Exterior

and interior painting, new fences, curbing, and other improvements have involved additional expenditures. The necessary repairs have cost a little more than usual. A limited number of pupils have been permitted to attend the schools upon payment of tuition. The average has been about one in each room. After the new High School was opened last fall the school committee appreciating the crowded condition of the schools in this district, created the Town Grammar Room and transferred the class taught by Mr. Steere to that building. The committee allowed the District \$100 to be paid to Mr. Steere for his services as principal of these schools, and he has rendered faithful and efficient service in that capacity. With his assistance the courses of study have been revised and made more definite to the great advantage of the teachers and pupils. There have been some changes among the teachers, owing to reasons beyond my control. At times during the year it has been difficult to secure teachers of such standing as was desirable, because the City schools (in Providence, R.I.) offer so much better remuneration. At present, however, the teachers are doing satisfactory work, and some of them excellent work. I believe it will be an economy for the town to appropriate a little more for teachers' salaries so that efficient teachers may be retained. If that is done this district will cease to be a training school for untried teachers.

It will be remembered that the District purchased a tract of land on Johnston and Concord streets last summer. The present condition of the schools will justify the erection of a new building in that location. It is difficult to find any more buildings in the District that can be hired. In accordance with a vote of the District, seats were purchased and a room equipped in V.F. Horton's building last May. For the past three weeks a primary room

has been conducted at the Pettis Avenue Chapel. One or two additional teachers will be needed next September. The prosperity and future growth of the District will depend to no small extent upon its school facilities. If we fail at this point people will be less likely to come here to seek a residence. There is no occasion to go backward. The future promises well. A reasonable preparation should be made for the prospective growth of the school population.

I now wish to call to your attention more in detail the needs of the District, and give you a summary of the receipts and expenditures for the year.

Receipts and Expenditures

As Trustee I have received from the town on the order of the school committee \$5,480.05. Of that sum, \$4,712.15 was expended for teachers wages; \$413 for janitor work; \$353.95 for coal and wood; and 95 cents for books for indigent children.

Of the District funds I have drawn orders amounting to \$1,740.63, divided as follows:

Interest on notes	\$285.50
Pawtuxet water	20.00
Curbing and taxes	169.11
Desk books, maps & other apparatus	71.15
Chalk, Ink and ordinary supplies	58.52
Repairs on blackboards	80.28
Whitewashing, cleaning etc.	23.45
Painting Rose St. building inside	87.00
Painting Brown St. building outside	90.00
Concreting (Rye Street)	153.20
New fences (Rye Street)	117.26
Lowering fences, repairs on outbuildings etc.	70.65
Cleaning windows, floors, paint etc.	32.25
Miscellaneous repairs	98.46
Rent for V.F. Horton's room	150.00
Desks for Horton's room	193.30

Expense of setting up desks, express insurance 33.00
 Rebate 7.50
 Total.....\$1740.63

For tuition I have received \$55.30, and for apparatus I have received from the State \$20, a total of \$75.30 which I have paid over to the District Treasurer.

Number of Scholars in the District

In regard to the number of children in the District it may be stated that during the year 731 different scholars have been registered. In the Town Grammar room there are 25 scholars who belong in the District. At the Brown street building 47 have been registered in the highest room, 46 in the next highest; 123 in the lowest, and 60 in next to the lowest. At Horton's, 58 different pupils have been registered. This makes 359 attending in the places mentioned. At Rose Street the number registered has been as follows:

Highest room	58
Next room	66
Next room	53
Next room	56
Next room	55
Next room	<u>84</u>
	372
	<u>359</u>
	731
Deduct 11 belong- ing in other Districts	<u>11</u>
	720

Deduct 12 who are over school age and there are 708 who actually have been in- to the schools for whom the District is bound to provide.

I have paid the teachers in 10 in- stallments. I have made 204 visits and calls

including those when I paid the teachers. Numerous repairs and improvements have been attended to, and there has been other incidental work during the year.

Recommendations

1st. I wish to recommend in view of the crowded condition of the schools that a new eight room building, four rooms on a floor, of wood or brick, be erected on the lots on Concord and Johnston streets. At least four rooms should be furnished. A committee should be appointed with authority to proceed with the work.

2nd. I would recommend that the Trustee be authorized to hire and equip what rooms are necessary until a new building is ready for occupancy.

3rd. I would recommend the passage of a resolution authorizing the Treasurer to pay or to renew all outstanding notes; to hire a sufficient sum to furnish and equip rooms and pay for other ordered improvements.

4th. I would recommend that the Treasurer be authorized to have all the fences painted; to provide store windows at Brown street and make any improve- ment to warm that building better; to provide a bell at Brown street; and to provide a new furnace if necessary at Rose street.

5th. I would recommend that some step be taken towards paying the District debt, a little each year. If this was done the in- terest account would soon be much reduc- ed. A tax of 10 cents for that purpose an- nually would put us on a better business basis.

6th. I should also recommend a tax suffi- cient to pay the annual interest account, running expenses, repairs and improvements.

I believe this report covers all points to which it is my duty to refer at this time, and I hope that the recommendations will

be considered and acted upon favorably at this meeting.

Respectfully submitted,

Nathan M. Wright, Trustee
(April 29, 1892)

Conclusion

The trustee's duties included a number of accounting considerations. For example, the trustee was authorized to execute transactions. He satisfied the reporting function through issuance of an annual report to the town committee. The report included financial data, information relating to the hiring of personnel, building and equipment needs, and changes in student population. Also included in the report was a list of recommendations which placed the trustee in the role of management accountant.

The trustee had to objectively account for school property through periodic inventories. He also was responsible for tax assessment based on the latest property valuation.

Finally, it is interesting to observe that the trustee's responsibilities violated the segregation of duties principle. He performed the authorization, recording, custodianship, and operations functions.



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The Academy appreciates these donations. Other individuals who have old tax books that they wish to donate should send the material to Dr. Tonya Flesher, School of Accountancy, University of Mississippi, University, MS 38677. Especially needed are pre-1970 tax textbooks, old copies of the IRS Package X, and back issues of tax journals. The Center would also like to acquire the personal papers of noted tax authorities.