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Factors influencing the Superintendent in budget preparation and administration.

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FACTORS INFLUENCING THE SUPERINTENDENT
IN BUDGET PREPARATION AND ADMINISTRATION

BAILEY - 1962

FACTORS INFLUENCING THE SUPERINTENDENT
IN BUDGET PREPARATION AND ADMINISTRATION

BY
Hamilton R. Bailey

A problem presented in partial fulfilment
of the requirements for the
Master of Education Degree
School of Education
University of Massachusetts
1962

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CHAPTER I

INTRODUCTION

THE SOUTH AFRICAN PARLIAMENT
SOUTH AFRICA, 1948
THE SOUTH AFRICAN PARLIAMENT

CHAPTER I

INTRODUCTION

In order for a superintendent to be effective in developing, coordinating, and administering the educational program of his community he must know the history, characteristics, and moving forces of the community in which he works. He must also have a well defined concept of just what he should and should not do, since as educational leader of his community he is charged with full responsibility for all phases of its educational program.

There are many factors determining the effectiveness of this program, such as personnel, budgets, supplies, buildings, public relations, curriculum, and management. Such factors are largely the responsibility of the superintendent and represent challenges which he must meet with patience, determination, and the best possible judgment.

This study has been undertaken in an attempt to provide background material and a working procedure which will enable a superintendent of schools in an average community to operate his school system effectively. Particular emphasis is placed upon the financial administration and the specific procedure of budget making and financial accounting in which fields the majority of superintendents have had relatively little training.

The background of this study shows how the school superintendency in this country has developed from its humble beginning until it has

today, become a unique and specialized profession involving a vast and complicated administrative procedure. The scope and importance of this profession is best shown by Ellwood P. Cubberley, when he says of the school superintendency:

The opportunities offered in this new profession to men of strong character, broad sympathies, high purposes, fine culture, courage, exact training and executive skill, who are willing to take the time and spend the energy necessary to prepare themselves for large service, are today not excelled in any of the professions, learned or otherwise. No profession offers such large personal rewards, for the opportunity of living one's life in moulding other lives, and in helping to improve materially the intellectual tone and the moral character of a community, offers a personal reward that makes a peculiarly strong appeal to certain fine types of men and women.¹

For the purpose of this study a typical New England community with its educational history dating back to the earliest settlement of the country has been selected and a comprehensive study of its educational growth has been compiled.

The community selected is the town of Rehoboth, Massachusetts which is an ideal representative since it has all the major problems of growth and development usually encountered in a suburban community.

Finally, a basic procedure has been outlined in this study which can be used as a guide and for reference by a superintendent in establishing his own plan and method of operation.

¹American Association of School Administrators, The American School Superintendent. Thirty Third Year Book. Washington, D. C.: American Association of School Administrators, 1955. p. 7.

Map of Southeastern Massachusetts

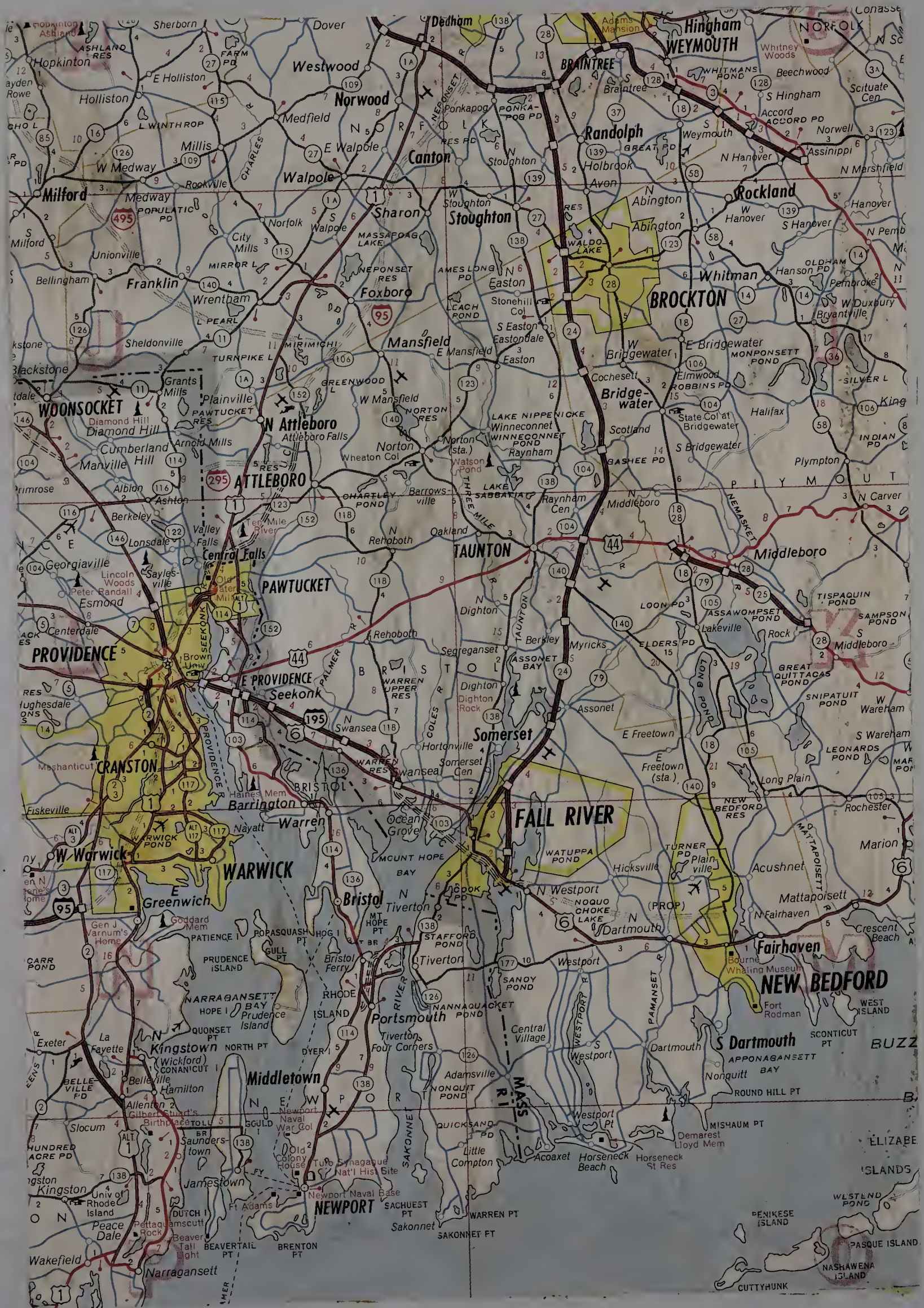


Figure 1

CHAPTER II

EVOLUTION OF THE EDUCATIONAL PROGRAM

CHAPTER II

EVOLUTION OF THE EDUCATIONAL PROGRAM

Background of the Study

This study has been undertaken in order to fill the need for material which will give a new superintendent of schools in an average community a simple but thorough background and method of procedure involved in the financial operation of such a school system.

The community chosen is a good representative since it has all the major problems of growth and development usually arising in such an educational program.

Geography. Geographically Rehoboth is located in southeastern Massachusetts approximately ten miles east of Providence, Rhode Island and within ten miles of Attleboro, Taunton and Fall River, Massachusetts.¹ This places it in the center of a population area of about one million people within a twenty mile radius. It is one of the few open areas available for future development and very rapid growth is inevitable.

Excellent highways make it readily accessible from all areas.

The original (old) town included in its greatest extent the present town together with what is now Seekonk, East Providence, Rhode Island, Pawtucket, Rhode Island, east of the Seekonk River, Attleborough,

¹See Figure 1, Map of Southeastern Massachusetts, and Figure 3, Map of Bristol County.

North Attleborough, Cumberland, Rhode Island and that part of old Swansea, later Barrington, which was called by the Indians Wannamoiset.²

The first purchase of land was made of Massassoit in 1641, a tract embracing what now constitutes the towns of Rehoboth and Seekonk, Massachusetts, and East Providence and a part of Pawtucket, Rhode Island.

The second purchase was a small tract known as Wannamoiset, purchased by John Brown in 1645 for fifteen pounds sterling, now a part of East Providence and Barrington, Rhode Island.

The third and last purchase was the "North Purchase" in 1661, now Attleboro, North Attleboro, Massachusetts, and Cumberland, Rhode Island.

Thus it is readily seen that Rehoboth at one time included a much larger area than the present town. As early as 1694 the "North Purchase" became Attleborough and in 1747 Cumberland, Rhode Island was formed from the northwest portion of that area, while North Attleboro was set off from Attleboro in 1887.

Seekonk was set off from Rehoboth in 1812, thus leaving Rehoboth as it is today, an area roughly a rectangle 12 miles long by 6 miles wide, the length running north and south.

Pawtucket was set off from Seekonk in 1828. East Providence was set off from Seekonk in 1862.

As each of these areas developed industrially and grew in population it was only natural that they should desire a local central government, local schools, churches and civic and business activities. Such

²See Figure 3, Map of Original Rehoboth Grants.

Map of Original Rehoboth Grants

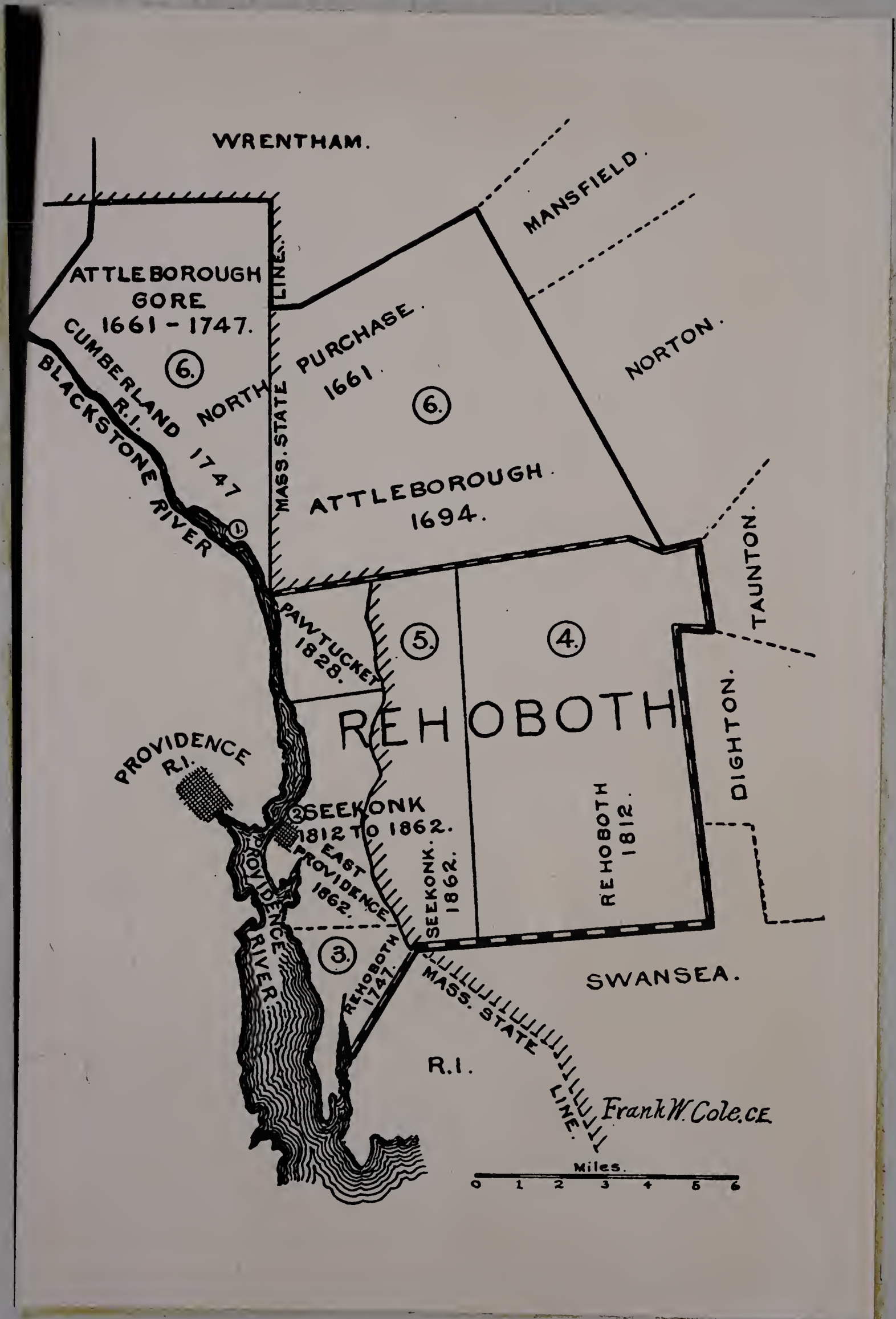


Figure 2

evolution left the portion remaining as Rehoboth largely an agricultural community with some small local industries in 1812. Being located off the railroad and off any navigable water way its growth was stagnant until the advent of the automobile and resulting highways.

History.³ The history of Rehoboth is extremely interesting and parallels that of Plymouth and early Massachusetts settlements.

Osamequin, commonly known as Massassoit, was chief sachem of the Wampanoags, a once powerful tribe of 3,000 warriors, much weakened by a deadly plague just before the arrival of the Pilgrims at Plymouth. This tribe occupied the territory of southeastern Massachusetts and Rhode Island from Narragansett Bay to Plymouth and Cape Cod.

Mount Hope now in Bristol, Rhode Island was the home of Massassoit and later his son Philip, so that this area abounds in Indian history.

When Roger Williams was driven from Massachusetts Bay Colony he came to Rehoboth in what is now Seekonk, but soon was forced to cross Narragansett Bay where he founded Providence, Rhode Island.

Old Rehoboth was bought from Massassoit for ten fathoms (60 ft.) of Wampum, equal at that time to 50 shillings, with a coat thrown in.

Within two generations the settlers had absorbed all of the Pokanoket lands, until Philip found himself and his whole tribe hemmed within the narrow bounds of Mount Hope Neck, with no way out except by canoe or across his neighbors' fenced land.

³Tilton, George H., A History of Rehoboth, Massachusetts. Boston: George H. Tilton, 1918, and Bliss, Leonard, Jr., History of Rehoboth. Boston: Leonard Bliss, 1836. (These two books used as basis for historical material.)

Map of Bristol County

OUTLINE AND INDEX MAP
OF
BRISTOL CO.



Figure 3

As a result of these developments King Philip's War began on "Fast Day", June 24, 1675, in Swansea on the southern border of Rehoboth and ended within the limits of Rehoboth by the capture of Anawan, his powerful chief, August 28, 1676 at Anawan Rock, just off present Route 44.

Between these two dates Rehoboth was kept in an almost constant state of alarm and suffered severely from its proximity to Mount Hope, Philip's headquarters. With the exception of the garrison houses the whole town was at one time laid in ashes and many of its inhabitants killed.

King Philip himself was killed at Mount Hope.

The early settlers of Rehoboth were strong men who won the victories of those early days felling the dense forests, subduing the wild beasts, building homes and churches, erecting shops for the carpenters, blacksmiths, the wheelwright, the cooper and the shoemaker, while at the same time obtaining a living from the soil and waters.

In many things they led the way for other communities. Within the bounds of Old Rehoboth was founded the first Baptist Church in Massachusetts. Here was the first example of the free public school, supported by a tax on all the inhabitants of the town. Here Elder Samuel Peck illustrated the autonomy of the local church for over forty years. Here on the east branch of the Palmer River, early in the 18th century, was erected a famous iron forging privilege which made the Meadow Hill region an industrial center of forging and blacksmithing for a century. Still earlier, on the west branch of the same stream Ezra Perry erected a mill for turning the first bobbins for cotton mills in the United States.

These were used in the old Slater Mill, now a museum, in present Pawtucket, Rhode Island. The first cast iron plows made in New England were manufactured by Joshua Pierce on Cole Brook in Rehoboth.

In 1809 two small cotton mills were operating in Rehoboth, outdating that industry in Fall River by several years. The mechanic, Dexter Wheeler, who built these mills, later made the machinery for the "White" and "Troy" mills in Fall River.

However, what is now Rehoboth developed first as an agricultural area rather than an industrial area and more recently has become a residential area for the larger cities surrounding it. Relatively little industry has developed within the present town.

School History. The school history of Rehoboth parallels that of most communities adjacent to large metropolitan areas.

When first settled, since they were mostly of Puritan stock, the children were taught by their parents and the parish minister. The Hornbook, the New England Primer, and the Bible, a copy of which was supposed to be in every home, were the basic tools of instruction.

Although Massachusetts claims the honor of having originated the free public school by the law of 1647, the Rehoboth proprietors, four years earlier on December 10, 1643 at a meeting in Weymouth, voted that "the teacher should have a certain portion from each settler." This is the first provision on record for free public schools by taxation anywhere in the world.⁴

⁴Tilton, George H., A History of Rehoboth, Massachusetts. Boston: George H. Tilton, 1918. p. 21.

Typical Rural School



Figure 4

Pleasant Street School



Figure 5

Rural schools were established throughout the town and certain lots of land, known as "Pastor's and Teacher's Rights" were set apart for the use of minister and pedagogue. Many times the minister served as the teacher.

Pay was small and school terms were scheduled in between periods when boys were needed on the farms. Up to the middle of the nineteenth century each district furnished fuel and the teacher's board free of charge.

A typical case was the employment, in 1699, of Robert Dickerson for six months "to teach both boys and girls to read English and write and cast accounts for which service he was to have thirteen pounds, one half in silver money the other half in good merchantable boards."⁵

Under the law of 1789 Rehoboth was divided into fifteen school districts, each of which was a corporate body responsible to no one. This law proved unsatisfactory and was abolished by the State in 1883 when a new law was passed which required all towns to own the textbooks and loan them to the pupils free, thereby gaining uniformity.⁶

The basic arrangement of districts was retained in Rehoboth, with fifteen rural schools resulting, until about 1920 when the first step in consolidation took place in the south part of the town.

During this period several private schools operated in the town with varying degrees of success.

⁵Bliss, Leonard, Jr., History of Rehoboth. Boston: Leonard Bliss, 1836. p. 98.

⁶Tilton, Loc. cit. p. 218.

An early attempt at consolidation was made in September, 1885 when pupils were transported by "barge" to a central school for the fall and winter terms of 1885-1886.⁷ This experiment appears to have worked out well but was not popular with parents in the several school districts. It was voted out by a vote of 89 to 76 on March 1, 1886 and things returned to the old order.

About 1855 some success was attained in operating classes of high school level in the church vestry.⁸ Some progress was made toward obtaining suitable quarters and establishing a high school. However, enrollment dropped off and interest waned with the result that for over one hundred years Rehoboth sent all secondary pupils to the adjacent city high schools at a very favorable tuition charge.

The first consolidation took place about 1920 when four schools in the south part of the town were abandoned and Pleasant Street School, a four room building to which pupils were transported was opened.

Anawan School was built about 1928 housing all pupils in the central section of the town. This school was enlarged in 1941 and became a three year junior high school, in which capacity it continued until 1961, when it became a two year junior high school upon the opening of the Regional Senior High School.

A new elementary school was constructed in the north section of the town in 1941 which resulted in closing the last of the original fifteen district schools.

⁷Ibid. p. 222.

⁸Ibid. p. 221.

North Rehoboth School



Figure 6

Anawan Junior High School



Figure 7

This initial consolidation to three schools was followed by the construction of the ten room Palmer River School in 1952 to house pupils in grades one to four in the central part of town and all fifth and sixth grade pupils in town. A ten room wing was added to this school in 1960.

After several attempts a Regional School District was established between the towns of Rehoboth and Dighton resulting in the construction of the Dighton-Rehoboth Regional Senior High School. This is a full four year comprehensive high school. The curriculum includes academic, general and vocational programs.

It was opened to the pupils of both towns in September, 1961 and is designed to take care of the secondary educational requirements of Rehoboth and Dighton for the foreseeable future. It is designed as an 800 pupil building, but can easily accommodate 1,000 pupils. Ample building area is available for future construction.

Population. The population of Rehoboth was originally English, Scotch, and Irish of Puritan religious background. These people were basically farmers, mechanics, and tradesmen from the middle class.

Over the years, however, many people of Portuguese origin and ancestry have migrated to Rehoboth and established dairy and truck farms, particularly in the southern part of the town. Many of these people also work in the nearby cities.

More recently, as the town has developed from a rural agricultural community, many people have moved here from the larger cities within commuting distance and are employed in these cities in all types of work

Palmer River School



Figure 8

Dighton-Rehoboth Regional High School



Figure 9

and business enterprise. It is now a typical growing suburban community with a better than average class of inhabitants. There are no extremely wealthy and few extremely poor families in the community.

The population has increased rapidly over the last twenty years as has been characteristic of many towns close to large urban areas. This growth has largely been from the neighboring state of Rhode Island. The present population is about 5,000.

This rapid growth in population has caused a tremendous increase in school population with an ever expanding building program. A program of school consolidation has been worked out so that the schools have been able to keep pace with this increase and maintain the educational program at a high standard.

CHAPTER III

ADMINISTRATION AND FINANCIAL PLANNING

CHAPTER III

ADMINISTRATION AND FINANCIAL PLANNING

Development of the Study

Development of the School Superintendency. In the beginning there was no such position as that of Superintendent of Schools as it exists today. The community had a school committee or school board responsible for the schools and the employment of a teacher or teachers. The chairman issued a certificate to the teacher generally without examination.

The chairman or some designated member of the board, whether district or town, looked after the needs of the school concerned. Reports were few or non-existent.

As schools increased in number a member of the committee or some citizen of the community was appointed as local school supervisor. No educational requirements were necessary for the position and pay was determined by the board if any remuneration was involved.

However, many committees found that they needed a person trained for this work as the number of teachers, pupils and schools increased. As a result experienced teachers were employed as supervisors responsible to the committee.

Thus originated the local school superintendent whose duties developed into responsibility for all phases of the educational system from instructional to financial. The town and city superintendency developed

logically in communities financially able to pay for this type of service.

The majority of towns in Massachusetts and throughout the country however were not able to take on this financial burden with the result that state laws were enacted allowing several towns to join together as a Superintendency Union for the purpose of employing a superintendent of schools and financing his office.

State certification requirements were necessary to insure employment of qualified personnel. State financial aid was included to help finance this program since the overall state educational program would benefit from such specialized assistance.

The superintendent of schools today is, by law, the executive officer of the school committee and as such is responsible for all phases of operation of the school program.¹ The school committee is a policy making body and holds the superintendent responsible for carrying out its policies under its supervision. School committee members as individuals have no control or authority over the superintendent of schools.

The superintendent's office, which may employ several assistants, secretaries, clerks, and other office personnel is responsible for the operation of the educational program in the community.

This involves hiring and supervising teachers and all school personnel; arranging and supervising all transportation of pupils; supervision and control of all school lunch programs; supervision and control

¹Massachusetts, General Laws (1956), C. 71, Sec. 59.

of all athletics and other extra-curricular activities; repair and maintenance of school building and school plant; and control of and issuing employment certificates for minors.

It also is responsible for establishing the school budget each year, carrying out all financial transactions within the school budget and maintaining all necessary accounting procedures.

The superintendent is responsible for the entire educational program of the community.

Public School Finance.² The cost of operation of public schools in Massachusetts is financed through local taxation, a part of which cost is reimbursed by state and federal funds.

In the towns of Massachusetts the school budget is drawn up by the superintendent of schools and submitted to the local school committee in November. As soon as the committee and superintendent of schools agree on the final figures after adjustment, this budget is submitted to the finance committee for review in line with other town budgets and the financial ability of the town. Adjustments up or down may be made at this time but only with the approval of the school committee, since the school committee alone has the power to determine the amount of money necessary to be spent in the operation of the public schools.

These figures are then incorporated with all other town budgets by the board of selectmen and placed upon the warrant for action at the local town meeting, usually held the first week in March.

²Massachusetts, General Laws (1956), C. 70.

TABLE 1.
OPERATING COST OF SCHOOLS

Appropriation	\$283,257.00	
Dog Tax	<u>1,423.81</u>	
Total Appropriation		\$284,680.81
Unexpended Balance		<u>9,029.35</u>
Actual Cost		\$275,651.46
Reimbursements:		
General School Fund, Chap. 70, G. L.	\$44,665.87	
Transportation	23,561.31	
Vocational Tuition	227.40	
Tuition and Transportation of State Wards	1,096.01	
Rental of Auditoriums	117.00	
Refund of gas returned	4.72	
Supplies sold, toll calls, etc.	<u>20.80</u>	
Total Reimbursements		<u>69,693.11</u>
Net Operating Cost of Schools to Town		\$205,958.35

The budget period is the Fiscal Year, January 1, through December 31, and budget items cannot be carried over from one year to the next. Many accounting problems arise with this system since the actual school year runs from September 1 to August 31 with salary changes generally becoming effective on September 1.

At the annual town meeting in March the budget is approved for that fiscal year and is retroactive to January 1 preceding. All money covering the operation of the public schools for the fiscal year must be voted at this time since the tax rate for the year is determined by the amount of money raised and appropriated at the annual town meeting.

All money received by the town for tuition, state reimbursement, etc., except certain revolving funds, goes into the general treasury and cannot be used except by appropriation by the voters of the town at the annual town meeting.

State aid for public schools in Massachusetts is basically divided into the following categories:

Aid received under Chapter 70 of the General Laws of Massachusetts, Vocational Aid, Transportation Reimbursement, Tuition Received for State Wards, and School Construction Grants.

Chapter 70 of the General Laws of Massachusetts as revised and enacted in 1948 entitled School Funds and State Aid for Public Schools is the basis for general state reimbursement to towns and cities of Massachusetts for operating costs of the local schools.

This law spells out the basic formula and the several factors applied to this formula. Special report forms are submitted to the

superintendent of schools upon which he reports the necessary facts and figures for determining the reimbursement as of June 30th each year.

The cost of transportation is reimbursed to the town for all pupils transported from a distance of one and one half miles from the school attended with the exception of five dollars per annum per pupil based upon the net average membership in such town. This holds whether transportation is on the contract basis or by town owned vehicles. In the latter case one third of the cost of each new school bus is charged to transportation each year for three years and is reimbursed by the state to the town over a three year period.

Chapter 71, Public Schools Section 7A of the Massachusetts General Laws, covers this item and special reports are filed by the superintendent of schools on June 30th showing required figures and data to substantiate such reimbursement.³

When regional schools are involved the entire cost of transportation to these is paid back by the state along with an additional 15% of the operating costs for each town under the Chapter 70 schedule.⁴

Tuition of State Wards in the local public schools is paid by the state through the Division of Child Guidance and is based upon tuition rates set by the Department of Education for each town. Transportation is also reimbursed to the town involved. Proper forms are submitted by the superintendent of schools on June 30th covering these charges.

³Massachusetts, General Laws (1956), c. 71, sec. 7A.

⁴Massachusetts, General Laws (1956), c. 71, sec. 15-16 I, inc.

School construction grants are available through the Massachusetts School Building Assistance Commission.⁵ These may be obtained for new construction only, and may be for new buildings erected by the town or for new additions to existing buildings of recent construction, and for the same categories in school regions.

The percentage of assistance varies in proportion to the wealth of the community from 20% of the cost in wealthy areas to about 72% of the cost in certain regional school districts.

All phases of planning and construction must meet the extremely rigid requirements in Massachusetts, of the School Building Assistance Commission, the Department of Education, the Department of Safety, and the Emergency Finance Board.

In the case of regional schools, Chapter 71 of the Massachusetts General Laws, Section 15 through Section 16 I, entitled Regional School Districts, covers setting up regions and the operation thereunder.

Federal Aid. Federal aid to education now applies to financial assistance to "federally impacted" areas under P.L. 874-875 where a community meets certain conditions due to enrollment of children of federally employed parents.

Under P.L. 85-864 federal funds are available to expand and enrich programs in science, mathematics, foreign language and guidance. Under this program the local school committee must make available an amount of money equal to that allocated by the federal government and

⁵Massachusetts, General Laws (1956), c. 645, Special Act 1948.

submit projects in detail for approval.

Funds received by the town under both of the above, P.L. 874-875 and P.L. 85-864 must be held in separate revolving accounts and may be spent only by the school committee for school programs. These funds do not go into general treasury and cannot be appropriated by the voters of the town.

Reports must be made each year to the federal agencies concerned as to the disposition of these funds.

The acts giving aid to schools for vocational education by the Federal Government are:

1917 Smith-Hughes Act which aided agriculture, home economics, trades, and industries.

1929 George Reed Act which increased the Smith-Hughes Act appropriations.

1934 George-Ellzey Act which again increased the appropriations.

1936 George-Deen Act which further increased the appropriations and added distributive occupations, such as selling.

1946 George-Bardin Act which continued the regular program and provided funds for aiding secondary schools in employing vocational counsellors.

In operation the states submit their program and plans to the Vocational Division of U. S. Office of Education. Upon approval the Federal Government allocates the state money to be spent in carrying out these plans on a matching basis.

In turn the state allocates this money to the towns on a similar

matching basis.

Under the National Defense Act Scholarship Aid is now available to worthy students enrolled in participating colleges. Certain conditions must be met by both the college attended and the student. Some colleges do not participate because of these requirements.

Students entering the teaching profession are released from repayment of part of this aid if certain conditions are met.

Reason for the Study

Reason for the Study. The study has been undertaken in order to explain the growth and development of the position of superintendent of schools and to clarify the duties of and procedures involved in performing those duties efficiently. An attempt will also be made to establish a basic method of operation which may be followed by a new or an inexperienced superintendent.

Tremendous Growth of School Population. Many problems have developed as a result of the tremendous growth of our school system due to the population explosion in the period since World War II coupled with a stalemate in school construction before and during World War II.

In Rehoboth for many years the population was constant with many pupils leaving school at the age of fourteen to work on the farms. Others left as soon as possible for factory jobs. This trend lessened with each succeeding generation and with the change in population from rural to suburban so that now a very high percentage of youngsters complete high school. A constantly increasing percentage of this group is

TABLE 2.

SCHOOL ENROLLMENT

The enrollment in the schools of the town as of October 1, 1958 was as follows:

School	Grades									Totals
	1	2	3	4	5	6	7	8	9	
Anawan Junior High							101	74	80	255
Palmer River	34	54	32	27	105	105				357
North Rehoboth	33	31	34	28						126
Pleasant Street	<u>43</u>	<u>24</u>	<u>35</u>	<u>23</u>	—	—	—	—	—	<u>125</u>
Totals	110	109	101	78	105	105	101	74	80	863

TUITION PUPILS

School	Special	9	10	11	12	Totals
Attleboro High			8	2	5	15
Bristol County Agricultural		1	2	1	3	7
Dighton High			1	1	0	2
Case High			11	8	7	26
East Providence High			70	50	44	164
Taunton Vocational		—	<u>1</u>	<u>2</u>	<u>0</u>	<u>3</u>
Total Attending High Schools		1	93	64	59	217
Cohannet, Taunton		1				<u>1</u>
Total Public School Pupils						1,081

The enrollment is continuing to grow at a steady rate and shows an increase of 42 over that of a year ago. In September, again nearly every grade showed an increase over its enrollment at the close of school in June.

going on to higher education. Table 2 shows Rehoboth school enrollment for 1958.

The location of the town within a radius of ten miles from five large cities is the primary cause of this growth, change in population, and resulting change in attitude toward education. These factors have resulted in a tremendous population growth and a corresponding increase in school enrollment with all the problems normally accompanying such a population change. Table 3 shows 1958 school census.

Necessity for Complete and Comprehensive Records. In order to function efficiently complete and comprehensive records are necessary covering the educational program and the financial program. These must be such that a clear picture is available of any situation at all times.

Educational records consist of comprehensive and continuous records of pupil accomplishments, promotions, special problems, guidance records, personnel and employment records of teachers and all other personnel, salary schedules, reports and all other matters pertaining to the educational program.

Financial records should be such as to show the exact standing of the school budget at all times. They should show duplicate bills, payrolls, pay orders, vouchers, order requests, textbook costs, supply costs, equipment costs, and all other items of income or expenditure with proper accounting procedures.

These records must be available to the superintendent and school committee at all times.

Need for Simple Accounting System. Since school superintendents

TABLE 3.

SCHOOL CENSUS REPORT

The annual census of children in town between the ages of 5 and 16 was taken as of October 1, 1958, as required by law.

	Boys	Girls	Total
Between the ages of 5 and 7	106	103	209
Between the ages of 7 and 16	<u>471</u>	<u>411</u>	<u>882</u>
	577	514	1,091

are professional educators who have served as teachers and school principals before becoming superintendents their experience and training has been in the field of education rather than that of accounting.

In order to enable them to understand, administer, and maintain proper records of the financial procedure of the public school systems for which they are responsible it is essential that an accounting system be set up that is simple to understand and easy to administer.

This system must, at the same time, be accurate and comprehensive enough to cover all details of this specific type of financial operation.

Such a system must be easy to use and easily understood by those who are not professional accountants.

Methods of Procedure

Study Overall Picture. The method of procedure in carrying out this study involves a complete study of the overall picture covering the history and development of the community and its growth, with a study of its school population and financial status.

Compile Data. Data on these phases of growth have been compiled and studied.

Develop Charts. Population growth charts, housing charts and maps, school population projections budget and other related charts and tables have been compiled and studied.

Preparation of Budget. A study has been made of budgets over a ten year period and a system of developing and presenting school budgets has been used with five year expenditure periods as a basis for such

preparation.

Method of Operation Within the Budget. A study has been made of the usual method of conducting school business within the financial structure of the itemized budget, legal regulations, and proper methods of administration.

Reports to be Made. Many reports are required covering the various phases of the complete school operation. These have been carefully studied as to form, type, method of development and to whom and when submitted.

Incompleteness of the Picture

Facts Not Shown. In such a budget study many facts are not shown, often producing an incomplete picture of the community's overall situation. Some of these facts as applied to the community now under study will be indicated here.

Industrially this community is almost devoid of any employing or tax contributing industry. A few small concerns operate within the town but nearly all residents are dependent upon the large industrial cities within a twenty mile radius for employment. Within this circle there are nearly one million inhabitants and hundreds of large and small industries spread over many different types of manufacturing which furnish ample employment opportunities.

Almost the same situation exists in the field of business and trade with a few local stores scattered over the community. There is no central business section as commonly exists in the usual New England

town of comparative size and history.

In the matter of transportation nearly everyone is dependent upon the private automobile. The nearest railroad is ten miles in either direction, Providence, Rhode Island, Taunton, and Attleboro, Massachusetts. At one time an electric street railroad, long since abandoned, passed through the town between Providence, Rhode Island and Taunton, Massachusetts.

An hourly bus service between Providence, Rhode Island and Taunton, Massachusetts gives good service to the central section of the town along Route 44 while Route 6 in the south part of the town is served by the Providence-Fall River bus line. However because of its large area and spread out design relatively few Rehoboth residents can make use of these services without automobile transportation to the bus lines.

Good highways cover all areas of the town. These are kept in good condition and are well cared for in the winter so that private automobile transportation is at its best in this community. Many families are in a position to own and operate a second car, almost a necessity for the average resident.

Due to its physical location and the availability of good building sites its potential of growth as a residential area is tremendous. Ringed by large industrial communities with over a million population and within excellent commuting range, growth will inevitably be rapid with all the school problems which accompany a population explosion.

The business and industrial potential does not appear to be too good. Many excellent sites are available, but otherwise the community

does not have much to offer business and industry. Its future appears to be largely that of a residential suburb; however, future turnpike construction may alter this situation.

Physical facilities have not been developed to any degree in this community. Other than schools there are only such public buildings as have developed from necessity with very little planning for future growth and development.

School facilities have been developed with the growth of school needs and are excellent, with ample sites for future growth and good playground facilities.

The fire department is of volunteer type with excellent equipment, conscientious personnel, and three fire stations strategically located throughout the town.

The police department is small with quarters maintained by the Chief of Police on his own property. Civilian defense operations also use these facilities for headquarters as does the town ambulance service.

There is no town office building and no town hall for public meetings. Town officials maintain offices in their homes which are scattered throughout the town.

Town meetings, town elections and other civic meetings are held in the Palmer River School Auditorium which is adequate for the present. Larger facilities could be available at the Regional Senior High School if necessary.

The town owns and rents to the Massachusetts State Police a barracks building which could eventually become a central town office

building. Plans indicate such eventual development.

There is no public library in the community but a limited service is rendered through a privately endowed library and through the book-mobile service operating out of Fall River, Massachusetts.

Ample public and private playgrounds are available throughout the community. However, some form of supervised recreational program is greatly needed with a qualified staff to carry out such a program.

Proper swimming facilities are non-existent. Long range plans should be made to cover this need.

There are no public parks in Rehoboth and provisions should be made for them through long range planning while suitable land is still available.

There is no public water system. Each house or business must have its own water supply. This consists mainly of dug wells with some artesian wells. Many of these dug wells fail during dry seasons and are gradually being replaced with deep drilled wells.

There are no plans for a community water system. However, a plan could be developed whereby this town would be able to tie into the systems of six surrounding communities in as many directions and bring these together in the center of the town thus covering the entire town over a period of years. There is always of course the possibility of the town developing its own water system from artesian wells. This lack of water is one of the major handicaps as far as industry is concerned.

Since there is no water system it is obvious that there cannot be any central sewage system. The area is such that septic tanks and

cesspools amply take care of this situation, and will continue to do so for the foreseeable future, even after development of a water system.

Need for Central Civic Unit. Reference has been made in this section to some of the needs of a central civic unit, including facilities for town offices, a centralized center of government, a public library, recreational facilities, and other needs and how they could be met.

Political Situation. Politically this would be considered a Republican community with a minority Democratic Party.

Town committee, with caucus nominations is the "modus operandi" used by both parties.

CHAPTER IV

OUTLINE OF PROCEDURE

CHAPTER IV

OUTLINE OF PROCEDURE

The Problem Defined

Statement of the Problem. The problem involved in this study is to make a study of a specific community as to all factors involved in operating a school system, establishing a budget, procuring the funds, accounting for same, and administering such school system within the budget consistent with sound educational principles.

Study of System Established in Rehoboth. A specific study of the system used in the town of Rehoboth, Massachusetts has been undertaken.

Material and Subject of Administration

Function of School Committee. The material and subject of administration in this study is represented by the school committee and the superintendent of schools, their functions and responsibilities.

The school committee under the laws of Massachusetts is elected by the voters of the town but upon taking office actually become officers of the state deriving their authority directly from the state legislature. It is a policy forming body and as such establishes definite regulations and policy within which the superintendent of schools, who is legally the executive officer of such school committee, operates the school system.

This policy should spell out a definite framework within which the superintendent, principals, teachers, and other school personnel can operate, each within his own sphere, and indicate to whom he is responsible.

Such a policy should include regulations covering administration and use of buildings, grounds and equipment, with responsibility for maintenance, upkeep, and repairs of same.

A policy covering extra-curricular activities should be established and followed through. Such activities include athletics, school band, clubs, field trips, class and school dues, student fees, and all matters of administration and finance covering such activities.

Function of Superintendent of Schools. The function of the superintendent of schools is to:

1. Provide educational leadership.
2. Serve as executive officer of the school committee in all matters of school administration.
3. Assume the duties of personnel director in the matter of recommending, hiring, and firing all personnel employed in his school system.
4. Supervise all bus and transportation services connected with the schools.
5. Supervise the procurement of all materials and supplies.
6. Prepare the school budget and administer his school system within this budget.
7. Prepare, revise and supervise courses of study and

curriculum guides and revise same from time to time.

8. Exercise general supervision over all principals, teachers and other personnel throughout his school system.

Definition of Terms

Terms in Common Usage. In this study certain terms appear which are in common usage in this particular field or have a special meaning when used herein.

Fiscal versus School Year. Fiscal year should be distinguished from school year since it means the budget year from January 1 through December 31, while the school year runs from September 1, to August 31, and is spread over two fiscal years for financial accounting purposes.

Specific Terms Used in Budget. The budget itself contains specific terms applicable to this particular business. Most of these will be readily understood.

Legal Regulations. A school system and its financial operation must keep within the legal regulations established by the local government, the state government, and the federal government.

Local Regulations. These generally consist of town by-laws and school committee regulations.

State Regulations. These include the General Laws of the state with revisions, regulations established by the State Department of Education, regulations of the State Divisions of Accounts, and regulations of the State School Lunch Program.

Federal Regulations. Such regulations include specific laws

pertaining to education, such as P.L. 874-5, relative to "federally impacted" areas, P.L. 85-864 Titles I, II, III, IV, V under the National Defense Act, and laws relative to assistance under the various acts rendering Federal Assistance to Vocational Education. The school lunch program is governed by federal law as is scholarship aid under the National Defense Act.

General Procedure

Budget Items Set Up on Basis of Massachusetts State Report. The basic procedure in establishing a school budget is to set up the budget by individual items broken down to conform with the requirements of the Financial Report to the Department of Education for the State of Massachusetts, upon which all financial reimbursement is based. This report, known as the "Blue Report," is filed by every superintendent of schools and school committee in July and covers all phases of school operation for the preceding year.

The budget for Rehoboth is set up by items as shown below:

1. General
 - a. School Committee
 - b. Office Expense
 - c. Telephone
 - d. Incidental Expense
2. Superintendent's Expenses
 - a. Superintendent's Traveling Expense
 - b. Supervisor of Attendance

- c. Psychiatrist
- d. Census
- e. Clerk
- 3. Salaries
- 4. Textbooks
- 5. Supplies
- 6. Operating Expenses
 - a. Janitors' Wages
 - b. Fuel
 - c. Janitors' Supplies
 - d. Electricity
 - e. Miscellaneous
- 7. Maintenance
 - a. Repairs
 - b. Furniture and Furnishings
- 8. Health
 - a. Salary Psysician
 - b. Salary Nurse
 - c. Transportation
 - d. Supplies
 - e. Miscellaneous
- 9. Transportation
- 10. Tuition
- 11. Sundries
 - a. General

b. Graduation

c. Insurance

12. Outlay

a. Permanent Improvement

b. New Equipment

Town Accountants Records Set Up to Conform. A complete set of records is kept by the town accountant and these records are set up to conform, item for item, with the school budget. A monthly check is maintained between the superintendent's office and the town accountant's office and these records must agree.

Ledger Accounts to Conform. The superintendent's office maintains a set of ledgers based upon these budget items which are balanced each month. A report goes to the school committee and the town accountant showing the standing of each account at the end of each month.

Individual ledger cards are kept on each budget item. Individual ledger cards are also kept on each school department employee showing salary and amount paid on each payroll.

Duplicate Bills Filed. All bills are listed each month on a pay order in triplicate. This pay order is approved and signed by a majority of the school committee. The original bills and two copies of the signed pay order are forwarded to the town accountant, thence to the selectmen, thence to the town treasurer for payment by check.

The third copy of the pay order and a duplicate of each bill is retained and filed in the superintendent's office.

Payroll Procedure. All salary payments and other wages paid to

school personnel are set up triplicate on a standard payroll form, with proper deductions indicated, every two weeks. These are approved and signed by a majority of the school committee and two copies are forwarded to the town accountant, thence to the selectmen, thence to the town treasurer for payment by check.

The third copy of each payroll is filed in the office of the superintendent of schools for future reference.

Ledger Cards for Each Budget Item Carried from Year to Year.

Ledger cards for each budget item are carried from year to year and checked each month with the school department books. These serve for quick reference on any item and as a check against the regular books of the department.

Books Closed Each Month. The department books carry a ledger account of each budget item and are set up according to state requirements on state printed forms. These books are closed each month and a printed financial report is given each member of the school committee, the superintendent of schools and the town accountant. Table 4 shows a typical monthly financial statement.

This monthly report shows the appropriation for each budget item, the amount expended, including that month's pay order and payroll, and the balance left in each account. This also shows the total budget standing.

A final statement is submitted at the end of each fiscal year broken down the same way.

TABLE 4.

FINANCIAL STATEMENT - JANUARY 1, 1959 to APRIL 24, 1959

	EXPENDITURES	APPROPRIATION	BALANCE
General	752.14	2,855.00	2,102.86
School Committee	99.10	500.00	400.90
Office Expense	31.77	100.00	68.23
Telephone	67.33	150.00	82.67
Incidental Exp.	- 0 -	250.00	250.00
Supt's Expenses	653.04	2,355.00	1,701.96
Supt's Travel	100.00	400.00	300.00
Supv. of Attend.	- 0 -	50.00	50.00
Psychiatrist	30.00	100.00	70.00
Census	- 0 -	35.00	35.00
Clerk	523.04	1,770.00	1,246.96
Salaries	46,869.27	159,000.00	112,130.73
Textbooks	299.39	4,500.00	4,200.61
Supplies	2,988.44	5,500.00	2,511.56
Operating Exp.	6,667.72	19,115.00	12,447.28
Janitors' Wages	2,291.44	7,485.00	5,193.56
Fuel	2,802.40	6,300.00	3,497.60
Janitors' Suppl.	465.99	2,000.00	1,534.01
Electricity	858.03	2,500.00	1,641.97
Misc. School Pl.	249.86	830.00	580.14
Maintenance	1,275.91	6,400.00	5,124.09
Repairs	1,110.96	6,000.00	4,889.04
Furn. & Furn.	164.95	400.00	235.05
Health	996.05	2,435.00	1,438.95
Salary Physician	300.00	300.00	- 0 -
Salary Nurse	523.04	1,735.00	1,211.96
Transportation	150.00	300.00	150.00
Supplies	22.04	75.00	52.96
Miscellaneous	.97	25.00	24.03
Transportation	9,851.96	24,020.00	14,168.04
Tuition	2,403.30	91,693.00	89,289.70
Sundries	2,865.23	3,800.00	934.77
General	204.13	600.00	395.87
Graduation	58.67	100.00	41.33
Insurance	2,602.43	3,100.00	497.57
Outlay	477.22	4,500.00	4,022.78
Perm. Improve.	- 0 -	500.00	500.00
New Equipment	477.22	4,000.00	3,522.78
	<u>\$75,446.63</u>	<u>\$323,818.00</u>	<u>\$248,371.37</u>
Plus Dog Tax		1,150.21	1,150.21
		<u>\$324,968.21</u>	<u>\$249,521.58</u>

Results of Use of New Procedure

Financial Picture Clear at All Times. As a result of this new procedure a complete financial picture of every phase of school operation is clear at all times.

This gives the superintendent complete financial control of the department's finances at all times. Such control and knowledge of the financial situation eliminates criticism of the superintendent by his committee, and criticism of both the school committee and the school system by the public, by enabling those concerned to answer any questions which may arise.

When the facts are available and presented to the general public and P.T.A. groups, excellent relations can be maintained.

Reports--Data Always Ready. Since this procedure has been in operation all data is readily available in proper form for annual state reports and for special periodic requests for information which are frequently made.

With the increase in federal aid there is a corresponding increase in federal reports and requests for special information. This material is readily available.

As federal aid increases there will be additional federal control, either direct or through state agencies resulting in demands for more detailed information. Such information and records must be available.

Local reports can be made up readily. A monthly statement of expenditures and balance is presented to the school committee and town

accountant.

Material is readily available for the annual report to the school committee and for the annual report to the voters of the town. This later is in detail and is essential in obtaining a suitable budget for the following year.

Statistical Procedure

Five Year Records of Accounts. The intelligent study of a great many statistics is necessary in order to develop a proper school budget adapted to community needs and its financial ability.

In this community the procedure has been to compile and study the following group of statistics before finally determining each budget.

Tables are compiled on each budget item over the past five year period.

Five Year Records of Town Expenditures. A record is compiled of entire town expenditures for the past five years.

Ten Year School Charts. Charts are kept showing the school growth for the past ten years.

Ten Year Population Charts. Charts are kept showing the population growth over the past ten years and projections are made showing what this will mean in the school population of the future.

This population growth is studied in relation to the development of new housing and future school locations.

Industrial and Commercial Growth. Industrial and commercial growth are studied but since this is almost non-existent in Rehoboth

these items must be considered on the basis of surrounding communities offering employment.

Prediction. Budget estimates are thus worked out taking into consideration the profile of building trends, population growth, and pupil enrollment.

Building Program--Long Range. The budget is of course affected greatly by school growth and building trends so that a long range picture must be obtained in both the elementary field and the regional field.

CHAPTER V

RESUME OF LITERATURE PERTAINING TO ACCOUNTING

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RESUME OF LITERATURE PERTAINING TO ACCOUNTING

Basic Works on Accounting

Business records appear to be among the earliest forms of writing. Historians of the ancient civilizations in Asia, Africa, and Europe reveal that clay tablets were used to record business transactions. South American Indians used knotted strings for the same purpose for hundreds of years. However, these did not form any part of an organized accounting system.

It is probable that the great merchant cities of Venice and Genoa saw the earliest development of a system of record keeping resembling today's methods. During the early fifteenth century merchants and city governments felt a need for more accurate data on debts, property owned, source of income, costs incurred and profits arising out of their trading and manufacturing enterprises.

By 1494 a definite pattern had developed for it was in this year that a monk, Paciolo, described a double entry bookkeeping system used in Italy. This system then spread throughout the entire Western World.

From that time accounting and the analysis of financial statements developed slowly until the late nineteenth century when with the expansion of business throughout the world complete details of financial information became essential.

Since that time hundreds of books have been written dealing with all phases of accounting, bookkeeping and statement analysis. The greater part of this material deals with the many phases of business accounting. There are a number of works on federal accounting and limited amount of material dealing with state and municipal accounting.

Specific material dealing with school financial administration is rather limited. In this particular field, the basic principles of accounting apply but must be adapted to the specific type of operation as required by the state and community concerned.

An exhaustive, yet practical, study prepared for the use of both private and public accountants is the Handbook of Accounting Methods, by J. K. Lasser.¹ The first section deals with "How to Design an Accounting System." The second section explains the use of "Records Required for Tax and Other Legislation." The third section covers "Systems Used in Specific Industries," such as advertising, banks, restaurants and garages. Over one hundred types of business operations are covered in this section, yet there is nothing specifically covering the field of school financial accounting.

A working knowledge of federal and state laws affecting payroll procedure and a thorough understanding of the duties and responsibilities of all employers in complying with these requirements is essential to intelligent participation in any phase of accounting and business management. These are covered in "Payroll Accounting Analysis of Laws,"

¹Lasser, J. K., Handbook of Accounting Methods. New York: D. Van Nostrand Company, 1943.

by Charles R. Hadley, in which specific attention is given to:²

1. Federal Social Security Act with Amendments, as it applies to the Federal Income Contributions Act and the Federal Unemployment Tax Act.
2. State unemployment laws.
3. Servicemen's Readjustment Act of 1944 as related to Veterans of World War II.
4. Withholding provisions of federal income tax legislation.
5. Federal Fair Labor Standard Act.
6. Workmen's Compensation insurance laws.

The book, Accounting and the Analysis of Financial Data, by Easton and Newton, written for the non-accountant, gives a clear and easily understood explanation of the many phases of this work.³ These authors break the material up into Fundamentals of Accounting, Special Areas of Accounting, and the Analysis of Financial Data.

Some of the more recent and simplified works place less emphasis on bookkeeping procedure and complex problems, with more emphasis on theories, principles, and conventions. Cost accounting, income taxes, and budgets are now being emphasized. Analysis and financial statements are now of great importance.

A comprehensive treatment of school budgets is covered in the new

²Hadley, Charles R., et al., Payroll Accounting. New York: McGraw-Hill Company, 1951.

³Easton, Edson E. and Newton, Byron L., Accounting and the Analysis of Financial Data. New York: McGraw-Hill Company, 1958.

book, Budgeting for Better Schools, by Ovsiew and Castletter.⁴ In this book the authors emphasize educational planning, problems of evaluation, financial control, and legal applications. This material is currently practical and is written in a thoroughly understandable manner. It brings resource materials up to date, provides fully tested data and shows how to use the budget as a tool for administrative functions. A check list of possible economies, a comprehensive list of tables, exhibits and sample pages, as well as line drawings, charts, and working sheets are included.

One of the best works in the field is the new book, Business Management of Local School Systems, by Kenzevich and Fowlkes, now being used as a basic text for graduate courses dealing with the business management of school systems.⁵ This work covers comprehensively the whole range of financial management from budget working through management purchasing, salary schedules, payrolls, financial accounting and reporting, cost and control analysis, capital outlay, and transportation costs. It is a very comprehensive work and will furnish the superintendent with a thorough working knowledge of school business management.

The reader is referred to the bibliography for a more comprehensive list of reference material in this field.

Major publishers of books in the accounting field are: McGraw-Hill,

⁴Ovsiew, Leon and Castletter, William B., Budgeting for Better Schools. Englewood Cliffs: Prentiss-Hall, Inc., 1960.

⁵Kenzevich, Stephen J. and Fowlkes, John G., Business Management for Local School Systems. New York: Harper Brothers, 1960.

New York, New York; Prentiss-Hall, Englewood Cliffs, New Jersey; Ginn & Company, Boston, Massachusetts; MacMillan Company, New York, New York; Ronald Press, New York, New York; Standard Text Press, Brooklyn, New York; D. Van Nostrand Company, Inc., New York, New York; Southwestern Publishing Company, St. Louis, Missouri.

State Publications and Forms

Numerous publicatives, directives and explanatory documents are published and distributed by the State Department of Education and its agencies. These are designed to simplify the keeping of records and filing the many reports needed by this Department.

Many of these are supplied by, or obtainable through, the State Department of Education and the State Division of Accounts.

Some of the most important are:

1. Printed ledger sheets used for financial records.
2. Admission, discharge, and promotion cards, known as A D P cards.
3. High school record cards.
4. Teachers retirement forms.
5. School census cards.
6. School registers with complete regulations concerning their use.
7. School lunch program agreements and reports.
8. The "Blue" Financial and Statistical Report.
9. The "White" Financial Report.

10. The "Yellow" School Bus Report.
11. Forms necessary for all Special Class reports.
12. All forms concerning Vocational Education.
13. Employment certificates and forms for reporting same.
14. Reports for Division of Child Guidance covering tuition of state wards.
15. Teacher oath blanks.
16. Massachusetts laws covering education.
17. Directives, regulations and forms used in making applications for and submitting periodic and final requests for reimbursement to the Massachusetts School Building Assistance Commission.
18. The booklet Massachusetts Public School Administration for use of superintendent of schools.
19. Numerous publications of the Massachusetts Association of School Committees.
20. Annual Statistical Reports of the Massachusetts Department of Education.
21. Massachusetts Department of Education Reports on Tuition Rates for State Wards.
22. Massachusetts Census Report.
23. Massachusetts Report of Equalized Valuation to be used in figuring state reimbursement.

Federal Publications and Forms

Until recently there was only an occasional request for information by the federal government, except in the field of vocational education to which the federal government has been contributing liberally through the various Vocational Aid Acts referred to in another section of this study.

However, with the recent increase in Federal Aid to Education many new forms must be filed. These are determined by the particular category into which this assistance falls.

With these forms come directives giving complete instructions on the proper procedure in obtaining specific information, and recording and filing the same with the proper authorities.

Some are simple to handle but in many cases these forms are long, complicated, and difficult to complete even with the detailed instructions furnished. These are generally filed in quadruplicate. All forms and records involving federal funds are checked by both state and federal supervisors.

The most complicated is the procedure to be followed in the communities classified as "Impacted Areas" where there are enough children in school for the school department to qualify under the specific requirements of Public Law 874-875 and its companion, Public Law 815. In both cases the school department deals directly with the Department of Health, Education, and Welfare and receives the payments directly from the federal government. These funds must be held in a separate account

and may be spent only by the school committee.

Under the National Defense Act, Public Law 85-864, Titles I, II, III, IV, and V, granting matching funds to each community for use in strengthening the programs in science, mathematics, language, and guidance a procedure has been established which involves both federal and state control. All directives, explanatory material, material approval lists and forms are available through the Massachusetts Department of Education. After you have determined the material needed, and the matching funds have been allocated by the school committee, the forms are not difficult to complete.

The Vocational Education Program receives a large part of its support from federal funds but is controlled directly by the Massachusetts Department of Education through the Division of Vocational Education. The state program is approved by the federal government and funds are allocated to the state to cover it. The state then pays the local Vocational Account, against which the local school committee charges its expense for vocational education, supplemented by local appropriation. All directives and forms are supplied by the Division of Vocational Education.

The federal government is now sending numerous forms directly to school departments. All of these are time consuming and many are of doubtful value or are duplications of information. In order to eliminate these and to furnish the Federal Office of Education with essential information the Massachusetts Department of Education is revising its reports so that such information will be channeled through the

State Department of Education to the Department of Health, Education, and Welfare.

It is inevitable that federal aid to schools will increase and with this increase will come additional federal control either directly or indirectly. It is our hope that a solution can be worked out whereby the State Department of Education will be able to cope with this problem as it develops.

Local Publications and Forms

In order to operate effectively each school department must have written regulations, directives, reports, and many types of forms to be used locally as required. These fall into three categories:

1. Written regulations and directives.
2. Printed and written reports.
3. Administrative forms.

Written Regulations and Directives. Included in this category would be: town by-laws, school committee policy, regulations for use of school buildings, safety regulations, regulations covering janitors and other non-teaching personnel, regulations concerning teachers, regulations concerning students, teacher handbooks, student handbooks, school directory, and school calender.

Printed and Written Reports. These would include all reports of personnel, reports of special committees, the annual town report, school reports, financial reports, lunchroom reports, athletic reports, statistical reports, monthly financial statements, and the annual budget,

summary and report.

Administrative Forms. Many administrative forms must be used in operating a good school system. These should, however, be reduced to a minimum and simplified as much as possible. Among those necessary in this category are: teacher application blanks, teacher reference blanks, teacher personnel forms, pupil report cards, book requisitions, supply requisitions, equipment requisitions, bid form and specifications, permanent record cards, schedule cards, monthly register report forms, absence report forms, excuse slips, special permission slips and pupil health cards. Others may be added as the need arises.

Several forms supplied by the State Department of Education will be found listed under the section entitled "State Forms and Publications."

CHAPTER VI

ACCOUNTING

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ACCOUNTING

Accounting Defined

Accounting is often called the language of business. It is the theory of setting up, maintaining and auditing the books of a firm or business and is distinguished from bookkeeping in that a bookkeeper only makes the proper entries in the books set up according to the accountant's plan.

Business facts and events are collected, clarified and reported in accordance with accounting principles and procedures and in accounting terms. Business firms and government agencies are thus able to summarize and report in an understandable fashion a large number of transactions.

The profession in which accounting principles are used is known as accounting and the members of the profession are known as accountants.

Four Classes. Accounting may be divided into four classes: constructive, recording, analytical, and interpretive.

Constructive accounting is the development of bookkeeping systems to fill the needs of specific business or governmental agencies. Such a plan can be developed for recording the transactions of every kind of business. These transactions are taken from business papers, such as checks, invoices, notes, drafts, and contracts, and are classified as

books of account. These records are then classified and summarized to show the financial record of the business.

Recording accounting is the process of keeping the system of accounts and records which were first set up by a professional accountant. This is done by the bookkeeper and is generally known as bookkeeping.

Analytical accounting is the checking over or verifying the entries already made in the books of account. This is commonly known as auditing and is concerned with examining and reviewing accounting information to determine whether it is reasonably accurate and presented in understandable fashion. Auditors are accountants who review and interpret the work of other accountants.

Interpretative accounting is extremely important because it studies, analyzes, and presents a conclusion about bookkeeping data and the reports made from it. Future policies of a business are determined from a study of such facts.

Importance of Accounting

There are three main fields of accounting, industrial accounting, governmental accounting, and public accounting. Only through an adequate system of accounting can those individuals who are responsible for the management of any business or governmental operation maintain a complete financial picture of such business or governmental operation.

Business Accounting. Business accounting includes the use of accounting to compute the profit, or loss, earned by a business firm during a year or other financial period. Such accounting also records

and classifies a business firm's assets and liabilities and the interest of the owners.

The only way business can operate is to show a profit.

Cost Accounting. Cost accounting deals with the determination of the cost of goods manufactured and sold. Costs are classified as direct materials, direct labor, and overhead. Cost accountants must know how to collect information about these costs and allocate this information in such a way as to indicate which products show a profit and which show a loss.

Farm Accounting. Farm accounting applies the principles of industrial accounting to the business of farming and should involve such records as are necessary to find the exact cost of every crop and the profit thereon. Such accounting should follow the rules of cost accounting for any business. Each crop must be charged with all items which enter directly into its cost, such as seed, chemicals, and fertilizer, even if they are produced on the farm. Such costs must include labor including reasonable salary for the farmer, use of horses, machinery and equipment with proper charges for depreciation, maintenance, insurance, and financing allocated to each crop. Other apportioned costs should include rent, cost of farm and buildings, mortgage costs, depreciation and taxes.

Municipal Accounting. Municipal accounting is a form of government accounting and differs from business accounting in that a business must show a profit while municipal operations are basically tax supported and operate upon a pre-determined budget for which the taxpayer is assessed through the regular tax structure of such municipality. No profit is

required or allowed since operational costs only are needed.

School Finance. School finance is a branch of municipal finance under the immediate control of the school department and involves the costs of providing an adequate education at public expense for the youth of the community, state, and nation.

School finance involves the cost of operation each year based upon a predetermined budget which must be sufficient to cover all operational and maintenance expenses of the entire school system. No profit is involved and the budget allowances must be adjusted within the structure of local, state, and federal regulations.

Basic Accounting Procedure

In Business. In business an attempt must always be made to produce a profit for the owner or stockholders. Accounting procedures must be set up and carried out so that a complete picture of the business is available at all times. Such a procedure includes bookkeeping, cost accounting, auditing, and controllership.

In Municipal Government. Municipal accounting is practiced in order to show what the appropriation was, portion spent, how spent, and balance on hand at any given time in the fiscal period. There is no need for cost accounting. It includes bookkeeping, financial accounting, auditing and possibly controllership at state and federal levels. In general such a system should be simple, clear, and adequate.

In School Department. The school department is charged with the

operation of the public schools in municipalities of varying sizes.¹ It is responsible, from a financial point of view, for establishing an annual budget, procuring the necessary funds from the appropriating body, such as town meeting or city council, and spending these funds within the appropriation for the operation of the school system.

This necessarily involves, as in municipal government of which it is a part although directly under the state constitution in Massachusetts, bookkeeping, financial accounting, and auditing.

School department expenditures are under very strict legal regulations and the accounting system must conform to these requirements.

State Reports Required

The state of Massachusetts requires a number of reports covering finance, statistics and other specific information. Accounting and statistical records must be kept in order to supply necessary information and in order to comply with the law governing the filing of these reports.²

Blue Statistical Report. A statistical report known as the "blue report" is filed in June with the State Department of Education. This report covers enrollment figures, school organization, teachers, financial statistics and other pertinent information concerning the school system involved.

Much of the statistical material for this report comes from the

¹Massachusetts, General Laws (1956), c. 74, sec. 8.

²Massachusetts, General Laws (1956), c. 72, sec. 3.

individual school after this information has been compiled in the school department office.

School Register. Under Massachusetts law a school register must be kept for each home room and a report filed each month.³ However, since the advent of computing machines, many large systems are handling this work with mechanical devices in the central office.

School Aid Report. The Chapter 70 School Aid Report, known as the "white report," is filed with the State Department of Education in June and becomes the basis for state reimbursement from the General School Fund for operation expenses of the local school system.

Transportation Report. The report on transportation costs, known as the "yellow report," is filed in June. This covers all costs of transportation within one and one half miles, including any payments on school owned buses. This report serves as the basis for state reimbursement to the town for transportation costs. Actually the state of Massachusetts pays all cost of transportation over five dollars per pupil.

Vocational Aid Report. The report on vocational assistance covers all phases of the program of vocational education and forms the basis for both state and federal reimbursement to the community (town) for such expenditures. This report is filed with the State Department of Education in June.

Special Education Report. The report on special education is both statistical and financial. This report is filed with the Department of

³Massachusetts, General Laws (1956), c. 72, sec. 8.

Education in June and forms the basis for statistics concerning special classes and also as a basis for financial reimbursement to the community.

Division of Child Welfare Tuition Report. The Division of Child Welfare Tuition Report is filed with the State Division of Child Guardianship and is in reality a bill for tuition and transportation covering all state wards who attend school in the community. This of course serves as the basis for such reimbursement based on a tuition rate established by the State Department of Education.

School Lunch Program Report. The State Office of the School Lunch Program requires reports each month as a basis for reimbursement on the lunch program, milk program, and the allocations of surplus commodities to the schools. Final reports covering the years operation as well as renewal applications are filed in June.

Federal Reports Required

Whenever federal money is involved reports must be made to the State Department of Education and to the Federal Government. These are usually a specific type of report and must be filed in multiple copies and within certain rigid time limits.

P.L. 874-875. Under P.L. 874-875 a very comprehensive multiple page report involving financial statistics as well as enrollment statistics, and substantiating data must be filed with the Department of Health, Education, and Welfare through the State Department of Education with its approval in order to obtain proper reimbursement. Instruction classes are conducted each year on these reports.

P.L. 85-864. Under P.L. 85-864 multiple reports must be submitted to the Department of Education outlining each specific project including a description of procedure and expected results, a complete list of materials and supplies, and a signed statement indicating that the school committee has approved each project and has allocated an equal amount of money to match the federal grant.

Vocational Education. In the case of vocational education complete enrollment and financial records must be kept so that detailed reports on approved forms can be filed with the State Department of Education. These funds are allocated to the State Department of Education, Vocational Division, which deals directly with the towns involved.

School Lunch Program

Began Under P.T.A. In this community the school lunch program began as a P.T.A. project soon after the final centralization of schools with the resultant transportation.

It began as a small project in each school which soon developed into serving a full noon meal to the majority of the pupils at a very small cost.

From a small beginning operated by P.T.A. volunteers it soon assumed business proportions and had to be put on a business like operation. Surplus commodities were available under the P.T.A. program.

Change of Law Establishing Revolving Fund. In September, 1950 following the passage by the Massachusetts Legislature of a law placing all school lunch programs under the financial control of the school

committee and town accountant with bills paid through regular town channels from a revolving fund established under the same law, it became necessary to establish this operation on its own budget under the control of the school committee.⁴

The milk program came into the picture at the same time on a similar basis.

Monthly Reports. Reports on the number of meals served each month and the average daily attendance for each month must be submitted to the State School Lunch Department monthly and annually as a basis for federal and state reimbursement and for receiving surplus commodities.

State Audit. The school lunch program and accounts are subject to state audit each year.

Federal Audit. Every five years the Federal School Lunch Office conducts an audit of each school lunch program.

Athletic Program

Basic Original Organizations. The school athletic program through the years has been operated outside of the school committee by a student athletic association or an athletic council of some form made up of school committee representatives and lay people interested in school athletics.

This situation came about because public funds could not be used for maintaining athletic teams.

⁴Massachusetts, General Laws (1956), c. 548, sec. 47.

Small schools had a hard time to finance athletics from meager gate receipts while some larger schools were in big business financially.

Change of Law Establishing Revolving Fund. In order to place control of these activities in the hands of the school committee who are charged with responsibility for all phases of public education, a law was passed by the Massachusetts Legislature, effective in September, 1950, which placed all athletic finances under the direct control of the school committee and town accountant and established a revolving account for such funds.⁵

Now under School Department. All bills must go through regular school committee and town accounting channels and all activities are under direct control of the school committee and superintendent of schools. Appropriations may be transferred to the fund by the school committee.

All bills are paid by the town treasurer and this account is subject to state audit annually.

School Construction

Repairs and Alterations. In the matter of school construction, repairs and alterations to existing school buildings must be financed by the community concerned through local appropriations or bond issue.

Financial assistance is not available from the state for this type of construction.

State and federal laws regulate such expenditures as bond issues,

⁵Massachusetts, General Laws (1956), c. 71, sec. 47.

contracts, requests for bids, and accounting procedures even though such expenses are not reimbursable.

New Construction. New school construction in Massachusetts, however, may be financed with the help of the Massachusetts State Building Assistance Commission and the Emergency Finance Board. Such assistance will vary in proportion to the financial status of the community but may run as high as 72% of cost of site, site development, construction, equipment and planning and engineering costs.⁶

Definite regulations have been established by the Massachusetts State Building Commission, Emergency Finance Board, and Massachusetts Legislature covering this type of construction.

Communities have been classified on the basis of financial ability and other factors so that a definite formula can be applied to determine the percentage of assistance each may naturally expect.

Accurate accounting records must be kept, and complete reports with duplicate bills and vouchers must be submitted to the Massachusetts School Building Assistance Commission upon completion of the project before reimbursement can be approved. This money is then made available to the town each year toward bonds falling due over the bonding period. These payments are on principal only. The local community must assume all interest payments on the total bond issue.

Regional Program. The Regional School Program is authorized under the Regional School District portion of Public Laws of Massachusetts,

⁶Massachusetts, General Laws (1956), c. 645, Special Act 1948.

Chapter 71, Section 15 to 16 I inclusive.⁷

The operation of this program is entirely in the hands of the regional school committee which is established as a corporate body and for all practical purposes has powers normally enjoyed by voters, selectmen, and school committee. This committee maintains all school functions of the region within the prescribed law.

⁷See Appendix V.

CHAPTER VII

TYPICAL BUDGET

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TYPICAL BUDGET

Definition of Typical Budget

Budgets in General. The word budget comes from the French word bougette meaning bag or wallet. A budget is a plan to enable people to make the best possible use of their money, time or other valuable things.

The principles of financial budgeting are used widely in government, business, and the home. The largest existing budget is probably that of the United States Government.

Financial budgets are three types, those used in government, those used in business, and those used by the individual.

School Budgets. School budgets form a special type of government budget.

Rehoboth School Budget. The Rehoboth school budget is a specific budget individually tailored for the financial operation of the Rehoboth, Massachusetts school system.

Determining Typical Budget

Budgets in General. In determining budgets the type must first be considered. In the case of an individual, he must determine his expected income for the year (or other period) and then plan his expenditures to fit within his income.

In business, costs of operation must be figured, the anticipated income estimated and then the budget set up so that an anticipated profit will be shown for the year.

School Budgets. However, government budgets, including school budgets, are arrived at by a reverse process from the other types.

Since the income is from taxation, the entire cost of operation for the fiscal year is estimated, the budget established on this basis (a more or less accurate guess) and taxes assessed sufficiently high to produce the necessary revenue, or income, to cover the cost of operation. No profit is to be shown.

Rehoboth School Budget. In determining the Rehoboth school budget an estimate of cost of operation based upon all available facts is made, and when approved by the town the schools are operated so as to keep financial expenditures within this figure for the fiscal year.

Method of Analyzing Typical Budget Needs

Break Down Over Past Five Years. In analyzing the budget used for this community, the individual items of the budget are broken down over the past five years and studied in light of all other factors affecting them as indicated in the Statistical Section of Chapter II.¹

Develop Needs in Each Category. The needs in each category are studied and increased, decreased, or kept the same as the previous year, in accordance with the best information available.

¹See Tables under Appendix I.

What to Increase. Items increased must be clearly shown with reasons for such increase.

What to Decrease. In the same manner items decreased must be clearly shown with reasons for such decrease.

Summarize Budget. A final summary of the entire budget is made with expenditures, tables, and comparisons over the past five years.² This summary is used in presenting the budget picture to the finance committee, selectmen and voters.

Results of Analysis of Typical Budget Needs

Three Classes of Budget. In analyzing any typical budget situation, three classes of budget must be considered. The first is the ideal budget you would like from an administrative viewpoint.

The second is the budget that you need in order to accomplish all that is desirable educationally.

The third is the budget you can afford and which at the same time will operate the best possible educational program for the community, consistent with its ability to pay. This is the budget you will eventually submit to the voters and in confidence expect them to approve.

Effect on Tax Rate. The school appropriation based upon the school budget submitted, combined with all other town expenditures voted at the annual town meeting, determines the tax rate that must be set by the assessors for the fiscal year.

²See Appendix I.

The total valuation of all property in the town, both real and personal is determined each year. The total appropriation is figured, all income in the form of anticipated revenue is figured, and subtracted from the total appropriation. This balance is the amount of cash that must be raised by taxation and equals a certain percentage of the valuation. This percentage is the tax rate and each taxpayer is assessed upon this basis for his share of the cost of government. Table 5 shows a typical tax rate calculation.

In Massachusetts the law now requires that tax bills show the school part of the tax rate as a separate item.

A constant program of education and publicity is essential in order that the voter or taxpayer knows the needs of government and votes intelligently thereon.

Budget to Present to the Town. The final budget approved by the school committee with all pertinent facts having been summarized and duplicated is presented to the selectmen for their approval and for inclusion in the over-all financial budget of the town.³

This over-all financial budget is then presented to the town finance committee for study and approval.

At this point meetings will be held with the selectmen and with the finance committee to work out any problems concerning the school budget.

Although the finance committee cannot alter the school budget without the consent of the school committee, many times adjustments can and

³See Appendix I.

TABLE 5.

EXAMPLE OF TAX RATE CALCULATION

This example contains the actual figures that appeared in the official computation of the 1955 tax rate in the Town of Rochester. Only minor and unimportant combinations of figures have been made to simplify the presentation.

Appropriations			
By Annual Meeting	\$138,805.95		
From Available Funds	18,512.46		
Debt and Interest	<u>19,965.00</u>	\$177,283.41	
State Assessments			
State Parks and Reservations	260.00		
Audit of Municipal Accounts	<u>424.56</u>	684.56	
County Tax and Assessments			
County Tax	6,537.87		
Tuberculosis Hospital Assessment	3,213.19		
County Retirement Fund	<u>396.10</u>	10,147.16	
Overlay Account for 1955		<u>2,574.88</u>	
Gross Amount to be Raised			\$190,690.01
ESTIMATED RECEIPTS			
From the State			
Income Tax	14,090.53		
Corporation Taxes	5,758.49		
Meals Tax	677.18		
Old Age Assistance	10,000.00		
Disability Assistance	500.00		
Schools	15,000.00		
School Building Assistance	<u>5,000.00</u>	51,026.20	
Motor Vehicle Excise		11,000.00	
New Bedford Water Works		1,600.00	
(In lieu of taxes)			
Amounts to be taken from Available Funds			
To Meet Appropriations	18,512.46		
To Reduce Tax Rate	<u>15,000.00</u>	<u>33,512.46</u>	
Total Estimated Receipts and Available Funds			<u>97,138.66</u>
Net Amount to be Raised by Taxation ...			\$93,551.35
Less Amount from Poll Taxes			
456 Polls @ \$2.00			<u>912.00</u>
Net Amount of Property Tax			\$92,639.35
Computation			
Total Taxable Valuation	\$1,781,526		
A tax rate of \$1.00 per \$1000 of taxable valuation will yield		<u>\$1,781,526</u>	or \$1,781.53.
		1,000	
		<u>\$92,639.35</u>	
Hence to raise \$92,639.35 the tax rate must be	\$ 1,781.53		or \$52.00.

should be made to conform with the complete financial picture within the town.

After study and approval by the selectmen and finance committee the final budget, including any changes which may have been agreed upon with the school committee, is incorporated in the total town financial budget for the fiscal year, posted on the town warrant, printed in the town report and submitted to the voters of the town at the annual town meeting in March for their vote of approval.

This budget covers the regular operating expenses of the town.

Items of unusual expense are entered on the town warrant as special articles by the school committee after study by the selectmen and finance committee with their recommendations thereon. They are then approved or disapproved by the voters at the annual town meeting.

The special articles usually include use of dog tax money for schools. In Massachusetts this must be used by either the public schools or public libraries. Other typical special articles are purchase of school buses, special repairs involving school plants or equipment and other unusual outlay which would not normally be classified as operating expense.

All school construction is voted upon in special articles, many times at special town meetings called specifically for this purpose when bonding the town is involved.

Such construction may be in the form of repairs and alterations, or new construction. On the former, no state aid is available while on the latter a large part of the entire cost, including equipment, may be

assumed by the state.

Construction and operation of regional schools is handled entirely by the regional school committee, once the region has been approved by the towns involved.

The town has no alternative once the region is operating and must approve finances requested by the regional school committee.

The region operates with virtually all powers of a municipality including the ability to bond for construction.⁴

Budget Approved. Final approval of the operating budget, and all special articles must be made by the voters at the annual financial town meeting. Such money must be raised and appropriated by the voters attending said meeting. In certain instances funds may be transferred from available funds or existing balances of special accounts. Only under special conditions may money be borrowed by bonding the town.

Operational Procedure of Administration. The period covered by the operating budget is from January 1st through December 31st, known as the fiscal year, and the laws in Massachusetts are very rigid covering the expenditures of municipal funds within this period. Any balance must be returned to the town and not credited to the account for the following year. Certain exceptions such as school lunch funds, athletic funds, and certain federal funds have been established as revolving accounts. Vocational money is paid to the town treasury and held in a special account. Pay orders and payrolls are drawn against this by the school

⁴See Appendix V.

TABLE 6.

EXPENDITURES BY DIVISIONS
January 1, 1958 - December 31, 1958

	General	Elementary	Junior High	Senior High	Total
Office Expense	\$ 158.04				158.04
Telephone	156.21				156.21
School Committee Incidental Expenses	250.00				250.00
Superintendent's Traveling Expense	400.00				400.00
Supervisor of Attendance	32.00				32.00
Psychiatrist	67.50				67.50
Census	35.00				35.00
Clerk	1,700.00				1,700.00
Salaries	6,303.86	87,854.37	46,028.54		140,186.77
Textbooks		2,607.22	1,419.77		4,026.99
Supplies		4,432.54	1,770.59		6,203.13
Janitors' Wages		5,746.56	1,550.00		7,296.56
Fuel		5,627.40	1,103.32		6,730.72
Janitors' Supplies		1,515.26	705.84		2,221.10
Electricity		1,934.13	643.55		2,577.68
Miscellaneous School Plant		624.26	147.96		772.22
Repairs		3,294.71	3,549.43		6,844.14
Furniture and Furnishings		134.85	169.49		304.34
Salary, Physician		187.50	62.50		250.00
Salary, Nurse		1,124.95	374.98		1,499.93
Nurse's Traveling Expense		225.00	75.00		300.00
Health Supplies		30.69	10.23		40.92
Health Miscellaneous		2.73	.24		2.97
Transportation		8,914.25	4,727.25	9,274.61	22,916.11
Tuition		254.25		65,189.22	65,443.47
Sundries		109.39	251.05		360.44
Graduation			60.70		60.70
Insurance		2,282.40	759.67		3,042.07
Permanent Improvement		1,425.00			1,425.00
New Equipment		273.28	74.17		347.45
Total	\$9,102.61	\$128,600.74	\$63,484.28	\$74,463.83	\$275,651.46

committee as a separate account. Table 6 shows 1958 expenditures by divisions.

Once approved by the voters of the town the local school committee has absolute control over the expenditure of all money included in the school budget and in special articles so voted.

The administration of the schools within this budget is then delegated to the superintendent of schools as the executive officer of the school committee. No individual member has any power to act on his own, only by vote of the school committee.

Special restrictions exist in the matter of budget expenditures which may be imposed by the voters. Special articles stipulate the exact coverage and use of such funds.

The budget in the majority of the towns is voted as one item or the non-segregated type, while in others it is voted by items or what is known as the segregated type of budget.

In administration of the non-segregated budget balances in one item may run short, so long as the school committee keeps within the total appropriation.

However, where the segregated budget is voted, the school committee may spend only the amount specified for each item, irrespective of the total appropriation. Where amounts are not sufficient then the finance committee may grant the school committee the right to transfer from items carrying a balance. This gives some slight control over the school committee, which is usually the reason for the segregated budget.

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CHAPTER VIII

CONCLUSIONS AND RECOMMENDATIONS

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CONCLUSIONS AND RECOMMENDATIONS

Conclusions Drawn From This Study

The community of Rehoboth, Massachusetts used in this study is typical of the growth and development of almost any area of our country. This study shows its growth and development from colonial times to the present with particular emphasis upon the evolution of the educational program and the work of the superintendent of schools.

The educational program of each community throughout the country has developed in line with its population and economic growth coupled with the specific educational needs of the particular community and the development and needs of the country as a whole. These developments have taken place as the needs became apparent based upon careful study of past experience and a survey of foreseeable future requirements.

Massachusetts has the oldest public school system in the nation, while the town of Rehoboth established the first tax supported schools in the country.

The first college, now Harvard University, was established at Cambridge, Massachusetts, and the first normal school was established at Lexington, Massachusetts.

From these early beginnings a great public educational program has developed which has placed this country in the enviable position

of the leading nation of the world.

Public education is a state function, delegated to local authority generally known as a school committee. The school committee is responsible for all phases of establishing and operating the public school system within its community. The town or city, however, must provide the buildings required for this educational program.

No action or decision of a school committee is legal unless authorized by vote of the whole committee as a body. Individual members of a school committee have no authority whatever over the schools.

The school committee is a policy forming body. This committee employs a professional educator, the superintendent of schools, as its chief administrative officer. The superintendent of schools is responsible for all phases of administration of the school system within the policy established by the school committee.

As the educational program developed from the home or church controlled school through the development of the rural public school supported by taxation, to our large complex school systems of today, many administrative changes have taken place.

The position now known as superintendent of schools began when communities needed some kind of professional supervision of their growing educational system, and has developed logically with this growth. The work of school administrator has now become a specialized profession in itself. It covers a very broad field with many facets, and ranges from drawing up the financial budget to selecting a department head. It involves a broad knowledge and background of experience coupled with the

ability to get along with people and the constant exercise of good judgment.

Paralleling the growth and development of the educational program in any given community is of course the cost of financing such a program within the economic ability of the community. This has resulted in large school financial budgets and the problem of operating the best educational program possible within the budget.

Preparing and administering the financial budget of the school system has thus become one of the major functions of the superintendent of schools.

This study shows a definite need for a simple comprehensive system of budget analysis and control.

Many school systems operate under a very loose and inefficient system of budget analysis and control. Records are poorly kept resulting in inefficiency and criticism of the school system, of the school committee, and the superintendent.

In this study a complete financial budget has been analyzed, and a simple accounting system established which will enable a superintendent of schools to set up and administer such a financial budget even though he may have had relatively little experience of this type.

Recommendations Based Upon This Study

Every school committee should adopt a written policy defining the functions of the committee and its relationship with the superintendent of schools and all other school personnel. This policy should be revised

from time to time and should incorporate additional matters of policy as they are determined.¹

The authority of the school committee as a whole should not be delegated to less than the entire committee. A committee of less than the full membership should not be given the power to act on any matter, only to investigate and report back to the entire committee for a decision and vote.

State certification should be a universal requirement for the position of superintendent of schools with reciprocal certification granted between all states.

A prescribed program of study should be required of all candidates for certification as superintendent of schools. Such a program should include School Finance, School Law, School Plant, Curriculum, Organization and Administration, Supervision, Personnel, Research and Statistics, Guidance, Evaluation, and Philosophy of Education. These courses should all be at the graduate level and taken only after the candidate has served several years as teacher and administrator.

In addition to this experience and study each candidate should be required to serve some form of internship for a minimum of one year before receiving his certificate.

The State Department of Education should establish a simple system to be used in determining school budgets and a simple system of accounting to be used in the operation and administration of the educational

¹See Appendix IX.

program within the school budget.

The Department should provide ample instruction to each new superintendent to enable him to carry out this part of the program. All superintendents should be required to take a refresher course at five year intervals or as often as new requirements demand.

This study contains budget material, sample budgets, outlines of procedures, accounting regulations, legal requirements and a general over-all picture and explanation which can easily be adapted by any new superintendent to his local situation.

The material of this study will enable such a person to set up and operate an accounting and budgetary procedure with a minimum of experience in this field.

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APPENDICES

APPENDIX I.

TOWN OF REHOBOTH

BUDGET

of

SCHOOL DEPARTMENT

1959

BUDGET 1959

	EXPENDED 1958	NEEDED 1959
General	2,798.75	2,855.00
School Committee		
Office Expense	158.04	100.00
Telephone	156.21	150.00
Incidental Expenses	250.00	250.00
Superintendent's Expenses		
Supt's Traveling Expense	400.00	400.00
Supervisor of Attendance	32.00	50.00
Psychiatrist	67.50	100.00
Census	35.00	35.00
Clerk	1,700.00	1,770.00
Salaries	140,186.77	159,000.00
Textbooks	4,026.99	4,500.00
Supplies	6,203.13	5,500.00
Operating Expenses	19,598.28	19,115.00
Janitors' Wages	7,296.56	7,485.00
Fuel	6,730.72	6,300.00
Janitors' Supplies	2,221.10	2,000.00
Electricity	2,577.68	2,500.00
Miscellaneous School Plant	772.22	830.00
Maintenance	7,148.48	6,400.00
Repairs	6,844.14	6,000.00
Furniture and Furnishings	304.34	400.00
Health	2,093.82	2,435.00
Salary Physician	250.00	300.00
Salary Nurse	1,499.93	1,735.00
Transportation	300.00	300.00
Supplies	40.92	75.00
Miscellaneous	2.97	25.00
Transportation	22,916.11	24,020.00
Tuition	65,443.47	91,693.00
Sundries	3,463.21	3,800.00
General	360.44	600.00
Graduation	60.70	100.00
Insurance	3,042.07	3,100.00
Outlay	1,772.45	4,500.00
Permanent Improvement	1,425.00	500.00
New Equipment	347.45	4,000.00
	<u>\$275,651.46</u>	<u>\$323,818.00</u>

BUDGET SUMMARY

A. 1958

1. Appropriation	\$283,257.00
2. Receipts, Dog Fund	<u>1,423.81</u>
Total available for support of schools	\$284,680.81
Expenditures during the year	<u>275,651.46</u>
Unexpended Balance	\$ 9,029.35

B. 1959

1. Requested Appropriation	\$323,818.00
2. Estimated from Dog Fund	<u>1,400.00</u>
Total	\$325,218.00

C. In 1958 the following sums were received by the town on account of its schools and went into the town treasury:

1. From the state, Chapter 70	\$ 44,665.87*
2. From the state, as reimbursement for transportation	23,561.31
3. From the state, as reimbursement in part for tuition paid vocational schools	227.40**
4. From the state, as tuition and transportation of state wards	1,096.01
5. From rental of auditoriums	117.00
6. From supplies sold, toll calls, etc.	20.80
7. Refund for gas returned	<u>4.72</u>
Total departmental receipts for the current year	\$ 69,693.11

If the above could be applied to the 1959 budget, the cost to the town by direct taxes would be \$254,124.89. (\$323,818.00 minus \$69,693.11 leaves \$254,124.89.)

* The reimbursement based on the School Fund Claims as submitted as of June 30, 1958, is \$43,950.87. This amount will be received in two payments, one on May 15 and one on October 15, 1959.

** Total amount - \$239.40. \$227.40 (95%) received, the other 5% (\$12.00) will be sent when additional funds have been made available by the Commonwealth to meet the total obligation.

THE 1958 BUDGET

The following pages present the proposed School Department budget for 1959, and also show the expenditures for 1958.

GENERAL CONTROL - \$2,855.00

This division of the budget includes the administrative costs of the School Department, exclusive of the salary of the Superintendent of Schools. The eight items included in this division are shown on Page 2 and in the following table. A comparison of expenditures for 1955, 1956, 1957 and 1958, and the 1959 estimates is given below:

	1955	1956	1957	1958	1959 Est.
Office Expense	\$ 129.85	\$ 108.31	\$ 188.84	\$ 158.04	\$ 100.00
Telephone	129.23	137.80	163.65	156.21	150.00
Incidental Expenses	- 0 -	150.00	200.00	250.00	250.00
Supt's Travel	400.00	400.00	400.00	400.00	400.00
Supvr. of Attendance	19.50	9.00	8.00	32.00	50.00
Psychiatrist	37.50	60.00	30.00	67.50	100.00
Census	35.00	35.00	35.00	35.00	35.00
Clerk	1,600.00	1,600.00	1,700.00	1,700.00	1,770.00

The "Office Expense" expenditures in 1958 were as follows:

Subscription to American School Board Journal	\$ 16.50
Superintendent's Record Cards	6.39
Adder Rolls	1.98
Adder Ribbon	1.35
Payroll and Bills Payable Forms	30.72
Stamps	10.84
Salary Record Cards	12.00
Repairs to Typewriter	37.50
Transcript of Record Forms	1.56
Printing of Letterheads	15.00
Stamped Envelopes	24.20
	<u>24.20</u>
	\$158.04

The estimate for 1959 for "Office Expense" is \$100.00.

The charges for the telephone in the Superintendent's Office (BL 2-6633) are paid as a separate item as shown in the General Control table on Page 4. The cost of the other telephones in the schools is included under the heading of "Operating Expenses," sub-item "Miscellaneous School Plant." (See page 10)

The sub-item, "Incidental Expenses," estimated at \$250.00, is for the purpose of reimbursing School Committee members for expenses. The members of the School Committee do not receive compensation.

The items "Superintendent's Travel," "Census," and "Clerk" are fixed amounts. The salary of the clerk, effective September 1, 1959, will be \$1,900.00, an increase of \$200.00 per school year, or payments for the annual year 1959 will total approximately \$1,770.00. The "Supervisor of Attendance" is paid at the rate of \$2.00 per trip. The item "Psychiatrist" is included under "General Control" in accordance with instructions from the State Department of Education. Last year nine pupils were examined at the Mental Health Clinic in Taunton at a cost of \$67.50. Although it is not possible to estimate the number to be examined this year \$100.00 is proposed for this purpose.

SALARIES OF SUPERINTENDENT AND TEACHERS - \$159,000.00

This item provides the following:

1. Granting increments of \$200.00 to teachers now at the proper place on the new salary schedule, and \$300.00 to teachers who are not on the correct Step Level, effective September 1, 1959. Salary increments are dependent upon two semester hours of approved credit within each two-year period.
2. Substitute teachers.
3. An additional \$100.00 for teachers holding a Master's Degree.
4. An additional \$100.00 for teachers completing fifteen years of service in Rehoboth.
5. Extra pay allowed for coaching athletics at the rate of \$100.00 for each sport approved by the School Committee.
6. Reimbursement of \$50.00 to each teacher for each course of at least two semester hours of credit, not to exceed \$100.00 in any one year.
7. An additional \$350.00 for the Junior High School principal, \$300.00 for the Palmer River School principal, and \$150.00 each for the principal at the North Rehoboth School and at the Pleasant Street School.
8. One additional teacher, at the minimum rate of \$3,600.00, because of possible increases in enrollment.
9. Cost of Rinehart Writing System instruction.
10. Anticipated salary increases.

Present salary, increment effective September 1, 1959, the amount of the increment in 1959 (September to December inclusive) and the total salary for the year are shown for each teacher in the following table:

<u>NAME</u>	<u>PRESENT SALARY</u>	<u>INCREMENT</u>	<u>AMOUNT OF INCREMENT SEPT.-DEC.</u>	<u>AMOUNT OF 1959 SALARY</u>
H. R. Bailey	\$6,500.00	\$300.00	\$103.85	\$6,603.85
D. L. Beckwith	5,150.00*	300.00	103.85	5,253.85
R. M. Doodson	4,200.00	300.00	103.85	4,303.85
B. N. Kammerer	4,800.00**	300.00	103.85	4,903.85
M. F. Kammerer	4,700.00***	300.00	103.85	4,803.85
G. N. Kayata	3,600.00	200.00	69.23	3,669.23
K. G. Laidlaw	4,400.00	150.00	51.92	4,451.92
J. D. Marcotte	4,000.00	300.00	103.85	4,103.85
R. W. Mickelson, Jr.	3,900.00	300.00	103.85	4,003.85
F. P. Murphy	3,700.00****	200.00	69.23	3,769.23
R. E. Santerre	4,350.00	200.00	69.23	4,419.23
M. S. Wild	2,000.00	100.00	34.62	2,034.62
D. H. Johnson	4,550.00+	300.00	103.85	4,653.85
E. C. Jennings	4,000.00	300.00	103.85	4,103.85
J. L. Marcotte	3,800.00	300.00	103.85	3,903.85
E. S. Rathkamp	4,000.00	300.00	103.85	4,103.85
D. L. Smith	4,600.00++	300.00	103.85	4,703.85
P. F. Abbatomarco	3,700.00	300.00	103.85	3,803.85
E. S. Bailey	4,300.00	300.00	103.85	4,403.85
A. M. Betz	4,300.00	300.00	103.85	4,403.85
B. W. Ellis	3,700.00	300.00	103.85	3,803.85
M. M. Ewing	4,250.00	300.00	103.85	4,353.85
P. A. Genovese	3,700.00	300.00	103.85	3,803.85
D. L. Goff	4,300.00	300.00	103.85	4,403.85
L. E. Jones	3,800.00	300.00	103.85	3,903.85
A. L. Kuczeswki	3,800.00	300.00	103.85	3,903.85
J. S. Munroe	4,250.00	300.00	103.85	4,353.85
M. J. Perry	4,300.00	300.00	103.85	4,403.85
D. E. Truesdale	4,600.00+	300.00	103.85	4,703.85
D. J. Guerette	3,700.00	300.00	103.85	3,803.85
L. Park	4,300.00	300.00	103.85	4,403.85
M. M. Thompson	3,600.00	200.00	69.23	3,669.23
M. J. Zucchi	4,300.00	300.00	103.85	4,403.85
O. E. Gerula	4,300.00	300.00	103.85	4,403.85
P. C. Gallerani	4,100.00	300.00	103.85	4,203.85
W. L. Horton	3,900.00	200.00	69.23	3,969.23
	<u>\$149,450.00</u>		<u>\$3,444.34</u>	<u>\$152,894.34</u>

* Includes an additional \$350.00 for serving as junior high school principal, \$100.00 for 15 years of service in Rehoboth, and \$100.00 for Master's Degree.

** Includes \$100.00 for Master's Degree and \$100.00 for 15 years of service in Rehoboth.

*** Includes \$100.00 for 15 years of service in Rehoboth.

**** Includes \$100.00 for Master's Degree.

- + Includes \$150.00 for serving as elementary principal.
 ++ Includes \$300.00 for serving as elementary principal.

Allowed for substitutes' pay	1,000.00
Allowed for coaching sports	300.00
Allowed for extra courses	1,000.00
Allowed for one full-time teacher - Sept.-Dec., at \$3,600.00	1,246.15
Allowed for cost of instruction of Rinehart Writing System	600.00
Allowed for anticipated salary increases	<u>2,000.00</u>
	\$159,040.49
Total required for salary item	\$159,000.00

TEXTBOOKS - \$4,500.00

The 1958 budget for textbooks was \$3,000.00. The Dog Tax was \$1,423.81. Of this total amount \$4,026.99 was expended. This expenditure was \$2,455.41 for textbooks and \$1,571.58 for library books. In anticipation of the possibility of attendance of the tenth grade at the Anawan Junior High School, beginning in September, 1959, there will be the need for the purchase of tenth grade textbooks. We, therefore, believe a budget of \$4,500.00 is necessary. The probable Dog Tax will be about the same as for 1958 giving a total of approximately \$5,900.00 for this purpose.

Last year grade one was furnished with the latest edition of the "Language Arts Series" by Betts, and in 1959 the old edition now being used in the second grade, and possibly the third grade, will be replaced by the latest edition of this series. While it was anticipated last year to purchase a new health textbook it did not appear wise to make final selection during the year.

SUPPLIES FOR INSTRUCTION - \$5,500.00

The estimate for supplies for instruction for 1959 is \$5,500.00, or \$1,000.00 more than the estimate for 1958. However, the 1958 expenditure was \$6,203.13. Included in this amount was \$628.92 for workbooks and \$117.04 for duplicating paper. Parts of these purchases are available for use in 1959. The costs of these supplies continue to rise and there is the possibility of greater use in the alternative of the tenth grade being at the Anawan Junior High School in September.

Again this year, bids have been solicited on supply items, such as paper, pencils, chalk, crayons, etc., quantities having been determined by requests from principals on our requisition form which lists over two hundred items. These supplies are purchased the latter part of January, on a yearly basis, thus receiving the advantage of better prices.

Below are given, for purposes of comparison, the expenditures for instructional supplies for 1955, 1956, 1957 and 1958, and the 1959 estimate:

1955	-	\$4,206.64
1956	-	4,721.17
1957	-	5,621.73
1958	-	6,203.13
1959	-	5,500.00 Est.

OPERATING EXPENSES - \$19,115.00

JANITORS' WAGES - \$7,485.00

<u>NAME</u>	<u>PRESENT SALARY</u>	<u>INCREMENT</u>	<u>AMOUNT OF INCREMENT SEPT.-DEC.</u>	<u>AMOUNT OF 1959 SALARY</u>
J. J. Perry	\$1,550.00	\$ - 0 -	\$ - 0 -	\$1,550.00
L. H. Gousie	1,350.00	- 0 -	- 0 -	1,350.00
H. Thompson	3,100.00	100.00	34.62	3,134.62
R. Fredericksen	1,350.00	- 0 -	- 0 -	1,350.00
				<u>\$7,384.62</u>
Substitutes				100.00
				<u>\$7,484.62</u>

The budget provides for a \$100.00 increase in pay for the janitor at the Palmer River School, effective September 1, 1959.

FUEL - \$6,300.00

COAL

Anawan Junior High School	-	Approx. 40 tons @ 15.50 per ton	-	\$620.00
Pleasant Street School	-	Approx. 50 tons @ 15.50 per ton	-	775.00

OIL #2

North Rehoboth School	-	Approx. 10,000 gals. @ .1148 gal.	-	1,148.00
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OIL #5

Palmer River School	-	Approx. 35,000 gals. @ .0897 gal.	-	3,139.50
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GAS

Anawan Junior High School	-	\$250.00		
North Rehoboth School	-	80.00		
Palmer River School	-	250.00		
Pleasant Street School	-	<u>95.00</u>		
			-	<u>675.00</u>
				<u>\$6,357.50</u>

The above fuel rates are based on prevailing prices as of Dec., 1958.

The estimate for Fuel is set at \$6,300.00.

Fuel costs for 1955, 1956, 1957 and 1958, are given by schools in the following table:

SCHOOL	1955	1956	1957	1958
Anawan Junior High School	\$1,173.72	\$ 848.33	\$ 942.15	\$1,103.32
North Rehoboth School	1,168.26	1,371.17	1,293.96	1,235.72
Palmer River School	3,762.25	3,284.08	3,214.96	3,339.88
Pleasant Street School	977.81	757.83	879.78	1,051.80
TOTALS	\$7,082.04	\$6,261.41	\$6,330.85	\$6,730.72

In 1958, \$6,730.72 was expended for coal, oil and gas. This increase over the previous year is due to the extreme cold weather in the month of December. Also the inventory of coal and fuel oil carried over into 1959 was somewhat larger than in other years.

JANITORS' SUPPLIES - \$2,000.00

Expenditures for janitors' supplies in 1958 were \$2,221.10, as follows:

Ammonia	2.23	Mop Treatment	31.20
Ash Cans	42.95	Mop Wringer	18.42
Belts for motors	7.52	Nuts and Bolts	.30
Bowl Cleaner	25.64	Oil for motors	6.15
Brooms	6.34	Paint Remover	9.90
Brushes - floor	49.25	Paper Towels	249.50
Brushes - paint	9.95	Paper Towel Dispensers	18.00
Cabinet	2.15	Pine Oil	110.40
Chamois	5.00	Plastic Tape	1.50
Cleaning Cloths	9.90	Rakes	8.69
Cleaning Powder	32.25	Roller Refills	10.20
Deodorant Blocks	21.60	Rubber Paint	106.92
Disinfectant	66.63	Rubbish Cans	36.00
Drain Pipe Cleaner	1.50	Salt, DeIce	10.72
Dry Mops	29.13	Sandpaper	1.73
Dust Cleaner	32.00	Sanitary Napkins	24.75
Electric Light Bulbs	173.38	Shovels	7.60
Floor Wax	202.35	Soap - bars	23.40
Fuses	.45	Soap Dispensers	26.25
Garbage Cans	20.50	Steel Wool Pads	6.30
Gasket	2.48	Sweeping Compound	20.50
Gym Finish	131.17	Toilet Tissues	41.25
Gym Sealer	14.85	U. S. Flags	157.70
Hand Soap - Liquid	121.98	Valve	3.00
Insect Spray	40.85	Varnish Remover	54.45
Ladder	29.70	Wet Cut-off Pan for vacuum cleaner	19.80
Lamb Wool Pads	26.70	Wax Remover & Cleaner	68.56
Mops, wet	14.86	Window Cleaner	24.60
			<u>\$2,221.10</u>

Cost of these items for 1955, 1956, 1957 and 1958, and the 1959 estimate are given below:

1955	-	\$1,642.29
1956	-	2,036.69
1957	-	1,436.98
1958	-	2,221.10
1959	-	2,000.00 Est.

ELECTRICITY - \$2,500.00

The estimate for electricity in 1959 is \$2,500.00. Expenditures by buildings for electricity for 1955, 1956, 1957 and 1958, are shown below:

	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>
Anawan Junior High School	\$ 549.74	\$ 621.62	\$ 574.38	\$ 643.55
North Rehoboth School	221.04	313.04	348.18	328.51
Palmer River School	982.20	1,122.00	1,144.20	1,323.38
Pleasant Street School	195.96	226.48	235.04	282.24
	<u>\$1,948.94</u>	<u>\$2,283.14</u>	<u>\$2,301.80</u>	<u>\$2,577.68</u>

Cost of electricity depends upon afternoon and evening engagements and the number of cloudy days when lights have to be used in the classrooms. In addition this year evening adult education classes are being conducted.

MISCELLANEOUS SCHOOL PLANT - \$830.00

In 1958 we expended under this heading \$772.22. The principal items are telephones at the various schools (exclusive of the one listed under "General - Telephone"), trucking rubbish, etc. The basic monthly telephone rates total \$32.60, plus toll calls, and the monthly rate for the removal of rubbish for all schools is \$35.00. There are likely to be other small items to be charged to this division of the budget. We have put the figure for 1959 at \$830.00. Last year's expenditures were as follows:

Anawan Junior High School, telephone	-	\$121.46
North Rehoboth School, telephone	-	96.17
Palmer River School, telephone	-	148.22
Pleasant Street School, telephone	-	91.37
Removal of rubbish - all schools	-	<u>315.00</u>
		\$772.22

MAINTENANCE - \$6,400.00

This item is divided into two sub-items as follows: "Repairs" \$6,000.00 and "Furniture and Furnishings" \$400.00. In 1958 we expended \$6,844.14 for repairs to buildings and maintenance of grounds, and \$304.34 for repairs and replacement of furniture and furnishings, a total of \$7,148.48.

The distribution of these expenditures is shown in the following table:

	REPAIRS	FURNITURE & FURNISHINGS
Anawan Junior High School	\$3,549.43	\$169.49
North Rehoboth School	493.03	94.67
Palmer River School	1,926.24	28.18
Pleasant Street School	875.44	12.00
TOTALS	\$6,844.14	\$304.34

Items of repairs to buildings and grounds were as follows:

ANAWAN JUNIOR HIGH SCHOOL

Plumbing repairs	\$172.95	
Adjusted stoker clutch	5.00	
Repairs to lawn mower	17.55	
Inspection of boiler	10.00	
Summer repairs - labor and materials	913.96	
(Replacement of tar and gravel on 200 sq. ft. of roof, repairs to all windows, replacement of sash cord, painting bulletin boards and wooden baseboards, construction of shelves and cabinets in classroom closets, replacing and painting scuttle cover to attic, repairs to seats and desks, construction of staging for plastering ceiling, installing door locks, painting storage cabinets, installing fuse links on fire doors, repairs to door closers and desk drawers.)		
Pumping cesspool	90.00	
Plastering ceiling	150.00	
Cleaning grounds and painting playground equipment	30.00	
Toggle wallplates	.60	
Glass and glazing compound	1.14	
Painting hall ceiling	38.10	
Installation of light fixtures	1,718.65	
Installation of switches and plugs	124.80	
Foot bolts for door	5.13	
Installation of bells	146.25	
Replacement of radiator valves	14.30	
Repairs to roof, carpentry work necessary to replace water pipes for bubbler and installing foot bolts for folding partition	111.00	\$3,549.43

NORTH REHOBOTH SCHOOL

Repairs to lock	3.50
Inspection of boiler	10.00

Pumping cesspool	30.00	
Summer repairs - labor and materials	93.22	
(Repairs to shelves in clothes closets, painting doors in girls' room, painting tables, repairs and painting of shelves in kitchen, repairs to door closers, lunch tables and classroom windows.)		
Cleaning grounds and painting playground equipment	33.00	
Installation of switches and plugs	52.28	
Repairs to lawn mower	9.25	
Plumbing repairs	60.73	
Repairs to oil burner	20.55	
Repairs to roof, rear entrance door, kitchen cabinet doors, replacing flagpole rope, linoleum work in kitchen	84.50	
Repairs to boiler - fire box rebuilt	96.00	493.03

PALMER RIVER SCHOOL

Starters for lights	27.02	
Glass and glazing compound	2.56	
Mounting and material - basketball backboards	129.99	
Toilet seat hinges	31.20	
IBM maintenance	55.25	
Repairs to refrigerator	8.25	
Repairs to lock on kitchen door	4.00	
Repairs to lunch table	.75	
Toggle switches	3.23	
Repairs to auditorium blower motor controls	3.75	
Repairs to ventilators and installing conductor pipes	99.65	
Repairs to exit signs	14.00	
Parts and repair for mower	31.42	
Inspection of boilers	20.00	
Summer repairs - labor and materials	562.04	
(Replacing lead in gutter joints and repairs to gutters, painting backstop, repairs to kitchen screen door, labor on storage room cabinets, repairs to ceiling tiles, installing lunchroom serving door, installing storage shelves in kitchen, building screens for kitchen windows, replacing damaged hinges and catches on classroom cabinets.)		
Painting exterior	437.80	
Painting interior and flag pole	132.85	
Repairs to boilers	185.38	
Plumbing repairs	78.81	
Building broom closet, repairs to kitchen entrance door, boys' room louvre and installation of cabinet doors in kitchen stock room.	95.94	
Handle springs for flush valves	2.35	1,926.24

PLEASANT STREET SCHOOL

Plumbing repairs	357.25
Glass and putty	.71
Checking timer and stoker	10.00

Replacement of stoker control	16.00	
Removal and installation of stoker timer	18.00	
Installation of lighting fixtures in storage room	13.20	
Keys for new locks on doors	.75	
Overhauling transmission and reinstalling on stoker	155.30	
Summer repairs - labor and materials	88.75	
(Construction of cabinet for mixer, lining off blackboard for lettering, painting blackboards, installing paper towel dispenser in boys' room.)		
Cleaning grounds and painting playground equipment	58.50	
Repairs to lawn mower	18.35	
Rope for flag pole	2.13	
Material and labor on gas stove	5.00	
Repairs to heating system - retort cleaned	27.00	
Installation of lights and receptacles	94.50	
Inspection of boiler	10.00	
		<u>875.44</u>
TOTAL - all schools		\$6,844.14

Major repair items contemplated during 1959 in addition to regular maintenance and repairs are:

1. Install sink in shop with necessary drainage - Anawan Junior High School.
2. Consider possibility of oil burner at Pleasant Street School and/or Anawan Junior High School.
3. Complete installation of fluorescent lighting in classrooms, shop and lunchroom at Anawan Junior High School with a long range plan to do this in all classrooms of the older buildings.
4. Consider painting outside, corridor, stairwells and lunchroom at Pleasant Street School.
5. Install mop sink for use of janitor - North Rehoboth School.
6. Consider replacing outside doors on north and south entrances - Anawan Junior High School.
7. Shelving for storage in supply room - Anawan Junior High School.
8. Install draw curtains or venetian blinds in two 6th grade rooms - Palmer River School.
9. Put black top on area at rear entrance - Palmer River School.
10. Resurface drives at all schools as needed.
11. Consider hard surface for parking area - Palmer River School.
12. Sand and refinish pupil desks as needed.

Under heading of "Furniture and Furnishings" the expenditures in 1958 were:

ANAWAN JUNIOR HIGH SCHOOL

Clock repaired	3.50	
Repairs to sewing machines	9.00	
Belts for sanding machine	22.14	
Repairs to projector	3.43	
Repairs to record player	23.03	
Set of electric drill bits	9.13	
Repairs to typewriters	21.25	
Bracket for sanding machine	6.80	
Repairs to refrigerator	16.50	
Replacement of window shades	<u>54.71</u>	169.49

NORTH REHOBOTH SCHOOL

Repairs to phonograph	8.07	
Replacement of window shades	<u>86.60</u>	94.67

PALMER RIVER SCHOOL

Crutch tips for chairs	2.40	
Repairs to record player	12.01	
Cleaning and adjusting of projector	<u>13.77</u>	28.18

PLEASANT STREET SCHOOL

Repairs to record player	<u>12.00</u>	<u>12.00</u>
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TOTAL - all schools		<u>\$304.34</u>
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Miscellaneous items for the replacement of and repairs to various types of equipment will require an estimated appropriation of \$400.00.

HEALTH - \$2,435.00

There are five sub-divisions of this item, as shown in the following table. The salary of the school physician is \$300.00 per school year, effective September 1, 1958. His duties include the physical examination of pupils in grades 1, 4 and 7. The salary of the school nurse, effective September 1, 1959, will be \$1,800.00, an increase of \$100.00 per school year, or payments for the annual year 1959 will total \$1,734.62. The transportation allowance for the school nurse is \$300.00. The other items are provision for health supplies and incidental expenses connected with the work of this branch of the School Department.

A comparison of expenditures under these headings for 1955, 1956, 1957 and 1958, and the 1959 estimates is given below:

	1955	1956	1957	1958	1959 Est.
Salary of Physician	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 300.00
Salary of Nurse	1,500.00	1,500.00	1,600.00	1,499.93*	1,735.00
Transportation	150.00	200.00	300.00	300.00	300.00
Supplies	43.78	29.87	53.61	40.92	75.00
Miscellaneous	1.09	10.94	2.40	2.97	25.00

*Absent March 17, 1958 to May 5, 1958 due to illness.

TRANSPORTATION - \$23,220.00

The estimated cost of transportation for 1959 is as follows:

WAGES OF BUS DRIVERS:

<u>NAME</u>	<u>PRESENT SALARY</u>	<u>INCREMENT</u>	<u>AMOUNT OF INCREMENT SEPT.-DEC.</u>	<u>AMOUNT OF 1959 SALARY</u>
N. E. E. Berghman	\$1,800.00	\$100.00	\$42.85	\$1,842.85
R. Fredericksen	1,800.00	100.00	34.62	1,834.62
G. Fredette	1,800.00	100.00	42.85	1,842.85
L. H. Gousie	1,800.00	100.00	34.62	1,834.62
J. J. Perry	1,800.00	100.00	34.62	1,834.62
R. B. Read	1,800.00	100.00	42.85	1,842.85
T. Santos	1,800.00	100.00	42.85	1,842.85
A. A. Mailhotte	1,800.00	100.00	42.85	1,842.85
				<u>\$14,718.11</u>

(\$42.85 represents 21-payment basis - \$34.62 represents 26-payment basis.)

Total Wages of Bus Drivers	\$14,720.00
Substitute Drivers	200.00
Gasoline - Approx. 20,000 gals.	3,500.00
Repairs, tires and tubes	3,500.00
Registration and insurance on buses	1,000.00
Cost of oil, grease and anti-freeze	500.00
Bus tickets for pupils participating in sports at East Providence High School	30.00

Reimbursement to parents for pupils attending Bristol County Agricultural School and Taunton Vocational School	330.00
Transportation of junior high school physical education classes to Palmer River School and Goff Memorial Parish House	<u>240.00</u>
Total estimated cost of transportation	\$24,020.00

The above estimate for 1959 primarily exceeds the expenditure of 1958 as shown in the following table because of an \$100.00 annual wage increase for the bus drivers, effective September 1, 1959, and employment for a full school year of an eighth driver.

The following table shows the expenditures in 1958 for each bus:

	WAGES	INSUR- ANCE	RE- GIS- TRA- TION	GAS	OIL	ANTI- FREEZE & GREASE	REPAIRS	TIRES & TUBES	TOTAL
1	1,771.30	116.09	3.00	497.01	19.35	47.52	416.54	- 0 -	2,870.81
2	1,704.56	116.09	3.00	495.85	36.75	36.70	196.42	- 0 -	2,589.37
3	1,734.56	116.08	3.00	495.06	42.75	59.72	627.78	345.44	3,424.39
4	1,862.88	116.08	3.00	498.62	24.75	50.64	774.07	388.19	3,718.23
5	1,791.30	116.08	3.00	497.08	22.50	44.39	349.55	- 0 -	2,823.90
6	1,786.30	116.08	3.00	506.06	29.00	22.50	159.88	- 0 -	2,622.82
7	1,791.30	116.08	3.00	493.61	34.20	48.29	321.53	307.54	3,115.55
8	617.98	33.08	- 0 -	182.47	12.00	19.45	23.70	- 0 -	888.68
TTL.	13,060.18	845.66	21.00	3665.76	221.30	329.21	2869.47	1041.17	22,053.75

Substitute Drivers	210.00
Transportation of junior high school physical education classes to Palmer River School and Goff Memorial Parish House	244.00
Reimbursement to parents	376.36
Physical Examinations of bus drivers	<u>32.00</u>
Total expended for transportation	\$22,916.11

TUITION - \$91,693.00

This item cannot be accurately estimated for it cannot be determined at this time how many pupils will be attending senior high school or how many individuals will wish to attend evening courses at vocational schools. At this writing the East Providence School Committee has refused to accept the pupils entering the tenth grade in September, 1959. We have figured the number at an estimated tuition rate for budget purposes. If double sessions are established at the Anawan Junior High School this amount would be applied to the cost of such operation.

ATTLEBORO HIGH SCHOOL

5 Seniors	@ \$400.00 per year - Jan.-June	1,200.00	
2 Juniors	@ \$400.00 per year	800.00	
8 Sophomores	@ \$400.00 per year	<u>3,200.00</u>	\$5,200.00

CASE HIGH SCHOOL

6 Seniors	@ \$330.00 per year - Jan.-June	1,188.00	
5 Juniors	@ \$330.00 per year	1,650.00	
10 Sophomores	@ \$330.00 per year	3,300.00	
6 Vocational	@ \$350.00 per year - Sept.-June	<u>2,100.00</u>	8,238.00

DIGHTON HIGH SCHOOL

1 Sophomore	@ \$340.00 per year	340.00	
1 Vocational	@ \$265.00 per year	<u>265.00</u>	605.00

EAST PROVIDENCE HIGH SCHOOL

44 Seniors	@ \$425.00 per year - Jan.-June	11,220.00	
50 Juniors	@ \$425.00 per year	21,250.00	
68 Sophomores	@ \$425.00 per year	<u>28,900.00</u>	61,370.00

TAUNTON VOCATIONAL HIGH SCHOOL

3 Vocational	@ \$400.00 per year		1,200.00
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COHANNET SCHOOL - TAUNTON

1 Elementary	@ \$270.00 per year		270.00
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UNDETERMINED HIGH SCHOOL

79 Sophomores (present 9th grade)	@ \$400.00 per year - Sept.-Dec.	12,640.00	
Allow for five extra pupils	@ \$400.00 per year		2,000.00
Allow for attendance at trade schools*			<u>170.00</u>
			\$91,693.00

*At the present time one is taking a practical nursing course at Taunton Vocational School at a cost of \$100.00 per year. The state reimburses the town for this type of tuition to the extent of fifty per cent of the total tuition charges, the money going into the town treasury.

Expenditures for tuition for 1955, 1956, 1957 and 1958, and the 1959 estimate are given below:

1955	-	\$30,124.00
1956	-	37,523.75
1957	-	49,969.43
1958	-	65,443.47
1959	-	91,693.00 Est.

The anticipated 1959 cost of tuition is due to greater enrollment and increased tuition rates. The total enrollment in senior high schools December, 1958 was 209. An estimated enrollment September, 1959 will be 232 pupils in Grades 10,11 and 12.

SUNDRIES - \$3,800.00

The sub-items under this heading are "General" \$600.00, "Graduation" \$100.00, and "Insurance" \$3,100.00.

The following table shows expenditures for these sub-items for 1955, 1956, 1957 and 1958, and the estimate for 1959:

	1955	1956	1957	1958	1959 Est.
General	\$ 126.68	\$ 265.32	\$ 227.69	\$ 360.44	\$ 600.00
Graduation	37.25	55.78	72.93	60.70	100.00
Insurance	2,671.36	2,741.99	2,738.77	3,042.07	3,100.00
TOTALS	\$2,835.29	\$3,063.09	\$3,039.39	\$3,463.21	\$3,800.00

The charges to the sub-item "General" are occasional expenditures which do not properly classify themselves under any of the other items. The expenditures under this sub-item in 1958 were:

AASA Membership Dues	\$10.00
Subscription to The School Executive	5.00
Subscription to Education	4.00
Subscription to The Nation's Schools	4.00
Subscription to School Arts	6.00

Subscription to American Association for Health, Physical Education and Recreation	10.00
Subscription to National Science Teachers' Association	6.00
Subscription to American School & University	7.00
Referee services at basketball games	32.00
Umpire services at baseball games	40.00
Partial expenses to National Association of Secondary Schools Principals' Convention	50.00
Expenses to Physical Education Conference	17.94
Expenses to Mass. Music Educators' Conference	29.45
Expenses to Elementary Principals' Conference	24.95
Entry Fee - Junior Interscholastic Track Meet	5.00
Cleaning blankets and athletic suits	9.25
Rental of films - school programs	18.50
Material for capes for 1st grade band	6.35
Moving piano	15.00
Rental of Goff Memorial Parish House for Junior High School physical education classes	<u>60.00</u>
	\$360.44

The sub-item "Graduation" includes special expenses connected with the Junior High School graduation. The only expenditure made in 1958 was for diplomas, \$60.70. The 1959 estimate is \$100.00 as provision not only for diplomas but for the possible expense of a graduation program.

The 1958 "Insurance" costs amounted to \$3,042.07. The estimate for 1959 is as follows:

Palmer River School	\$1,210.00
Anawan Junior High School, North Rehoboth School and Pleasant Street School, plus Pupil Liability	<u>1,635.00</u>
	\$2,845.00

It is to be expected that there will be some variation in the insurance item. However, we are using \$3,100.00 as the figure for budget purposes, after consulting the respective insurance agents.

OUTLAY - \$4,500.00

This division of the budget has two sub-divisions--"Permanet Improvement" \$500.00 and "New Equipment" \$4,000.00. These sub-divisions represent an extension of the educational plant and the acquiring of additional equipment rather than the maintenance of the present plant and equipment.

In 1958, \$1,425.00 was expended for Permanent Improvement. This expenditure was for the installation of a folding door in the auditorium at the North Rehoboth School. This folding door was erected to partition off one-half the auditorium in order to establish a special class for the instruction of the educable mentally retarded children and the instruction of the trainable mentally retarded children according to their mental attainments, as prescribed by Chapter 71, Section 46 of the General Laws Relating to Education.

Expenditures in 1958 for "New Equipment" totalled \$347.45:

ANAWAN JUNIOR HIGH SCHOOL

Clock	\$15.35	
Steam Iron	12.67	
Stop Watch	10.20	
Chalkboard Wall Atlas	24.95	
Ironing Board and Pad	<u>11.00</u>	\$74.17

PALMER RIVER SCHOOL

Musical Instruments	18.00	
Desks and Chairs	200.50	
Furniture Glides Remover Tool	8.89	
Paper Punch	11.44	
Human Body Chart	<u>15.94</u>	254.77

PLEASANT STREET SCHOOL

Musical Instruments	5.00	
Clock	<u>13.51</u>	<u>18.51</u>
		\$347.45

COMPANION SCHOOL DEPARTMENT BUDGET ITEMS

Vocational Education - Evening Practical Arts School \$600.00

Two new buses \$12,000.00
(Two present buses to be traded in)

APPENDIX II.

PROFIT AND LOSS STATEMENT
March, 1959

	ANAWAN JUNIOR HIGH	NORTH REHOBOTH	PALMER RIVER	PLEASANT STREET
<u>RECEIPTS:</u>				
Counter	\$546.71	\$429.07	\$ 956.03	\$387.20
U.S.D.A. Claim - March	<u>237.13</u>	<u>201.44</u>	<u>458.07</u>	<u>169.12</u>
Total Receipts	\$783.84	\$630.51	\$1,414.10	\$556.32
<u>LESS COST OF GOODS SOLD:</u>				
Inventory 3/1/1959	\$338.19	\$224.90	\$ 552.18	\$168.32
Total Food Purchases	451.95	252.04	713.88	283.20
Available for Sale	<u>\$790.14</u>	<u>\$476.94</u>	<u>\$1,266.06</u>	<u>\$451.52</u>
Less Inventory 3/31/1959	<u>293.96</u>	<u>189.54</u>	<u>480.94</u>	<u>161.35</u>
Cost of Goods Sold	<u>496.18</u>	<u>287.40</u>	<u>785.12</u>	<u>290.17</u>
Gross Profit	\$287.66	\$343.11	\$ 628.98	\$266.15
<u>LESS OPERATING EXPENSES:</u>				
Wages	\$327.02	\$247.59	\$ 464.91	\$263.20
Transportation	5.10	5.60	6.57	5.10
Supplies	2.20	- 0 -	5.61	6.79
Other	<u>7.36</u>	<u>5.48</u>	<u>10.88</u>	<u>4.68</u>
Total Operating Expenses	<u>341.68</u>	<u>258.67</u>	<u>487.97</u>	<u>279.77</u>
Net Profit or (Loss)	(\$ 54.02)	\$ 84.44	\$ 141.01	(\$ 13.62)
Cumulative Profit or (Loss)	(\$565.63)	\$ 82.12	\$ 233.68	(\$159.45)

APPENDIX III.

BALANCE SHEET

March 31, 1959

Cash on hand	\$3,500.53		
U.S.D.A. Claim Reimbursement Due	1,883.36	Unpaid Bills	\$1,348.34
Inventory 3/31/1959	1,125.79	Surplus	5,161.34
	<u>\$6,509.68</u>		<u>\$6,509.68</u>

CASH BALANCES

Anawan Junior High School.....	\$ 332.62
North Rehoboth School.....	896.16
Palmer River School.....	1,581.71
Pleasant Street School.....	<u>690.04</u>
	\$3,500.53

STATEMENT OF PROFIT AND LOSS

	<u>MARCH</u>	<u>TO DATE</u>
Anawan Junior High School.....	(\$ 54.02)	(\$565.63)
North Rehoboth School.....	84.44	82.12
Palmer River School.....	141.01	233.68
Pleasant Street School.....	<u>(13.62)</u>	<u>(159.45)</u>
	\$157.81	(\$409.28)

RESTATEMENT OF PROFIT AND LOSS

RECEIPTS:

	<u>MARCH</u>		<u>TO DATE</u>	
Sales	\$2,319.01		\$15,062.76	
State Reimbursement Due	1,065.76		1,883.36	
State Reimbursement Received	- 0 -		4,960.07	
Inventory 3/31/1959	<u>1,125.79</u>	\$4,510.56	<u>1,125.79</u>	\$23,031.98

DISBURSEMENTS:

Wages	1,302.72		8,837.38	
Food Purchases	1,701.07		13,078.63	
Other	65.37		979.44	
Inventory 3/1/1959	<u>1,283.59</u>	<u>4,352.75</u>	9/1/58-- <u>545.81</u>	<u>23,441.26</u>
NET PROFIT OR (LOSS)		\$ 157.81		(\$ 409.28)

APPENDIX IV.

ANNUAL FINANCIAL STATEMENT OF THE
SCHOOL LUNCH PROGRAM

For the Year Ending December 31, 1958

I. PROFIT AND LOSS STATEMENT:

ASSETS, January 1, 1958:

Cash in Town Treasury	\$4,350.14
Reimbursement Receivable	1,790.63
Inventory	<u>926.08</u>

Total Assets \$7,066.85

LIABILITIES, January 1, 1958:

Salaries	\$ 385.37
Ernest Veader	5.40
Sunshine Biscuits, Inc.	9.93
General Baking Company	13.90
No. Rehoboth Shopping Center	.90
Made Rite Potato Chip Co., Inc.	9.05
Hi-Way Self Service Mkt.	48.00
Santos Super Mkt.	2.67
Ward Baking Company	108.02
Nemasket Transportation Co., Inc.	34.92
Commonwealth of Massachusetts	26.00
Reise's Dairy, Inc.	<u>665.35</u>

Total Liabilities 1,309.51

NET WORTH, January 1, 1958

\$5,757.34

ASSETS, December 31, 1958:

Cash in Town Treasury	\$3,321.46
Reimbursement Receivable	1,816.79
Inventory	<u>1,199.26</u>

Total Assets \$6,337.51

LIABILITIES, December 31, 1958:

Salaries	\$ 463.97
B. Flink & Sons Co.	9.86
General Baking Company	4.80
John Sexton & Co.	31.93
Ward Baking Company	91.95
Commonwealth of Massachusetts	28.40
Nemasket Transportation Co., Inc.	35.07
Reise's Dairy, Inc.	<u>801.18</u>

Total Liabilities 1,467.16

NET WORTH, December 31, 1958

4,870.35

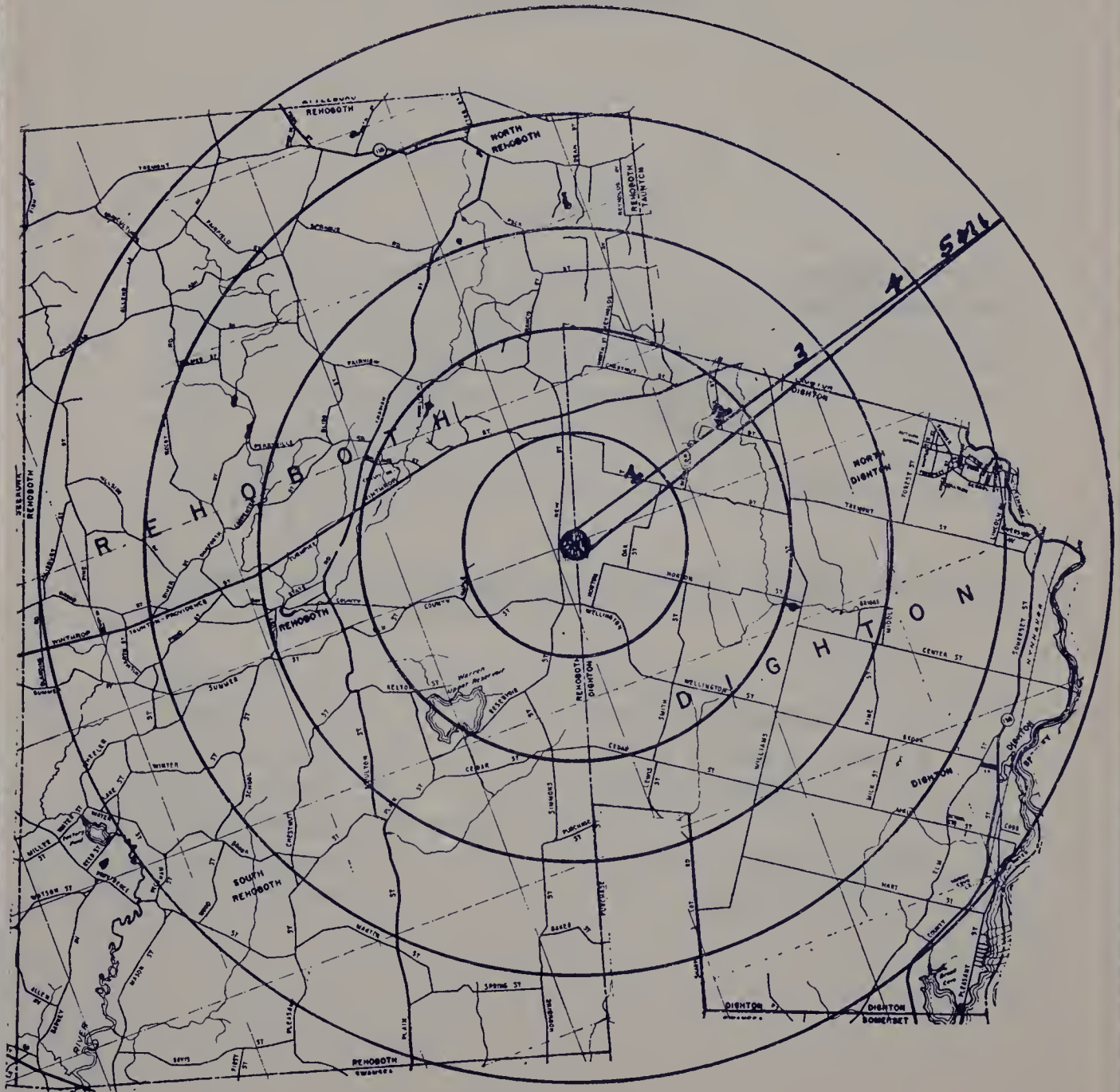
NET LOSS for the year

\$ 886.99

II. CASH RECEIPTS AND PAYMENTS:

Balance, January 1, 1958	\$ 4,350.14	
Sales	22,515.59	
Reimbursement Received	<u>9,943.54</u>	
Total Cash Available		\$36,809.27
Less Expenditures for:		
Food	18,518.59	
Salaries	11,954.23	
Other	<u>3,014.99</u>	
Total Expenditures		<u>33,487.91</u>
Balance, December 31, 1958		\$ 3,321.46

Report and Recommendations
of the
Regional School District Planning
Committee



Rehoboth - Dighton

Report and Recommendations of the Regional School District Planning Committee

AUTHORIZATION

“VOTED TO CREATE A SPECIAL UNPAID COMMITTEE TO BE KNOWN AS A REGIONAL SCHOOL DISTRICT PLANNING COMMITTEE, TO CONSIST OF THREE MEMBERS, INCLUDING ONE MEMBER OF THE SCHOOL COMMITTEE, TO BE APPOINTED BY THE MODERATOR IN ACCORDANCE WITH THE PROVISIONS OF SECTION 14 OF CHAPTER 71 OF THE GENERAL LAWS, AS AMENDED.”

The above authorization was voted at the Special Town Meeting of Rehoboth held on June 20, 1955; and at the Special Town Meeting of Dighton held on May 2, 1955.

REGIONAL SCHOOL PLANNING COMMITTEE OF THE TOWNS OF REHOBOTH AND DIGHTON

REHOBOTH

Frederick B. Tschirch

Edwin Waterman

Doris H. Johnson

Chairman—Walter H. Candelet

Secretary-Treasurer—

Doris H. Johnson

DIGHTON

Walter H. Candelet

June G. Hambly

Wyman E. Hawkes

Advisors—Hamilton R. Bailey

Robert T. Roy

To the Selectmen of the Town of Rehoboth or Dighton:

Whereas the regional school district planning committees were appointed by the respective moderators of the Towns of Rehoboth and Dighton in accordance with Section 14 of Chapter 71 of the General Laws and whereas the said planning committees have joined together to form a regional school district planning board and whereas it is the statutory duty of this regional school district planning board under the provisions of Section 14A of Chapter 71 of the General Laws.

“ . . . to study the advisability of establishing a regional school district, its organization, operation and control, and of constructing, maintaining and operating a school or schools to serve the needs of such district; to estimate the construction and operating costs thereof; to investigate the methods of financing such school or schools, and any other matters pertaining to the organization and operation of a regional school district; and to submit a report of its findings and recommendations to the selectmen of the several towns.”

This regional school district planning board has studied and investigated the several subjects set forth in the above quoted statutory provision and herewith submits a report of its findings. It recommends that a regional school district for grades seven through twelve be established for the Towns of Rehoboth and Dighton, and we herewith submit an agreement for the establishment of a regional school district written and signed by this board.

REGIONAL SCHOOL DISTRICT PLANNING BOARD FOR THE TOWNS OF REHOBOTH AND DIGHTON

For the Town of Rehoboth

Frederick B. Tschirch

Edwin Waterman

Doris H. Johnson

Chairman—Walter H. Candelet

Secretary-Treasurer—

Doris H. Johnson

For the Town of Dighton

Walter H. Candelet

June G. Hambly

Wyman E. Hawkes

Advisors—Hamilton R. Bailey

Robert T. Roy

FORMING A REGIONAL DISTRICT

An important duty of the Regional School District Planning Board has been the task of preparing the proposed agreement which provides for the formation and the future operation of the Regional District. A copy of the proposed agreement is submitted with this report. In it will be found the terms and conditions governing the formation and operation of the District including, among other things, the method of selection of the Regional District School Committee, the apportionment of capital and operating costs, and the preparation of the annual budget.

The Regional School District Planning Board undertook the drafting of the agreement in cooperation with the Massachusetts School Building Assistance Commission. Thereafter the agreement was reviewed and approved by the Massachusetts Emergency Finance Board and the Massachusetts Department of Education. A copy has been presented to the Selectmen of each town. They have made provision for the following Referendum which is to appear on the ballot at the Special Town elections scheduled for

“Shall the town accept the provisions of Section Sixteen to Sixteen I, inclusive, of Chapter 71 of the General Laws, providing for the establishment of the Regional School District, together with the Town of (Rehoboth or Dighton) and the construction, maintenance and operation of a Regional School by the said District in accordance with the provisions of a proposed agreement filed with the Selectmen?”

If the majority of those voting approve the plan, the Regional School District becomes established. It is a corporate body with powers necessary to construct and operate the Regional District High School. However, it cannot incur indebtedness for the construction and equipping of the school building in excess of the amount approved by the Massachusetts Emergency Finance Board. Moreover, it cannot incur such debt until thirty days after that board has authorized same. Within these thirty days, either town can disapprove the proposed indebtedness by a majority vote at a town meeting called for this purpose. Thereupon a new proposal may be submitted by the committee which in turn can be vetoed by the town. When and if the committee finally submits a proposal acceptable to both towns, the construction of a Regional School can begin.

ADVANTAGES OF A REGIONAL SCHOOL

The advantages of a Regional High School are numerous. As the enrollment grows, the teaching staff becomes more stable because of improved school facilities. Teacher assignments are more adaptable and allow more opportunity for the staff members to develop specialties. The larger staff makes possible the selection of teachers with a wider background and capabilities. Special services such as Guidance, Health Speech, and Remedial Classes can be made available on a wider basis because of the increased number of pupils over which to spread the cost.

In such a school, the curriculum and daily schedule can be better adapted to meet the varied needs of students by the division of the grades into several classes. These can be held to a size that is neither so large that the teaching suffers or so small as to be uneconomical and lacking in spirit. Students may be grouped with others of similar needs, abilities, aspirations, and interests with the resulting higher level of achievement, more effective group activity, and increased satisfaction for the individual. More varied and better adapted instructional material, such as texts, laboratory equipment, reference books, and audio-visual aids can be made available. There is a greater possibility of establishing vocational programs.

From the standpoint of finance, the regional school has definite advantages. As of this date, the state aid payable to Rehoboth for a town school is 50 per cent of the cost of construction. For the region of Rehoboth and Dighton together, state aid of 65 per cent of the construction cost. For the building proposed later in this report, the region is expected to receive 15% more in state aid than would be the case if facilities of the same cost were built by the individual towns. All planning costs for the school construction and all transportation costs are reimbursed by the State in full. Further, each town in the region receives 15 per cent additional state aid of the operating costs of its school system.

Finally, a large school in a regional district would be far more economical to operate. We have only to look at the records of the Massachusetts Department of Education to note the sad experience of small towns trying to support high schools. Cost per pupil in some cases is over \$475 as compared to a cost of under \$300 for many high schools of 500 students. Many of these small communities are now studying the prospects of forming regional districts. A recent count shows that 71 small towns in Massachusetts, some with high schools, have already joined regional school districts.

THE SCHOOL SITUATION IN REHOBOTH

This situation is best explained by repeating here the complete report of the Long Range Educational Planning Committee as published in the last annual Town Report.

We also point out that these committees have worked together closely and that the Long Range Educational Planning Committee has voted to support this proposal as the most practical solution to our existing school problem.

Should this proposal fail it will be necessary for Rehoboth to immediately take steps toward the construction of adequate Junior High School facilities which can eventually be expanded into a Junior-Senior High School as determined by the future growth of the town.

REPORT OF THE LONG RANGE EDUCATIONAL PLANNING COMMITTEE

This Committee has been working on the housing problem which has confronted us for the past year. We have been charged with the responsibility of analyzing our school needs and making any recommendations as to educational requirements that might be necessary.

The most important problem is the physical plant which houses our school activities. The lower grades are now adequately cared for with their present size; but a very serious problem exists at the Junior High level. The present Junior High enrollment is 265 pupils, or approximately 90 pupils per grade. To carry out the program this enrollment requires at least 10 full-time teachers and a music teacher who teaches half a day each day. These 10½ teachers are forced to carry on their classes in a six-room elementary building with a shop. One teacher works full time in the shop with 15 or 16 boys at a time. (This number is the allowed maximum for inexperienced boys in a shop where there are power tools.) A class meets in the room that was the library, but this room will seat only 24. This necessitates making some classes larger than desirable to make up the difference. The library books and magazines have been moved to the corridors which in itself presents a hazard to the pupils in case of panic caused by fire. The former assembly room houses a full class at all times. To obtain additional space, classes are forced to meet (1) in the kitchen while the cooks are preparing lunch and washing dishes and silver after lunch, (2) on the platform while there is another class on the floor of the auditorium, (3) in double classes on the floor of the auditorium, (4) in a corridor in the case of home nursing, and (5) at Palmer River School for 8th and 9th grade gymnasium work. Palmer River School does not have time or facilities for the Junior High 7th grade gymnasium, since it needs the room for its own lunch program. As a result of this overflow into Palmer River, the elementary grades have had to curtail the use of their own gymnasium because it is already being used to capacity.

The lunch room at Anawan School seats 72 which is obviously inadequate for 265 pupils and 10 teachers.

The present primary grades have enrollments of over 100 each as compared to our present Junior High classes of 85-90. Therefore, if there is no additional housing built in Rehoboth in the next four years, and if no new families move into town, we will still have about 320 pupils to care for in the

present Anawan School, now bursting with 265. This will require three additional classrooms at Anawan which do not exist. Library, corridors, auditorium, stage—even the kitchen—all are now full to capacity. But houses are being built and new families are moving in at an astonishing rate. The impact of the Nike station is yet to be known, let alone felt. In this light the above figure of 320 is conservative to the point of optimism and represents merely a possible minimum.

These are realities we face, not our former vague misgivings, and we must face them at once and squarely—or it will be too late. The present overcrowded condition at Anawan is educationally deplorable and a menace to the health and safety of our children. In three years or less, barring additional Junior High space, it will be chaotic.

The Long Range Educational Planning Committee has been approaching the problem in two ways. First, a sub-committee has been working on the requirements for Junior High school facilities and has definitely determined that within the next three years we shall have to have sixteen rooms which would include shop, music, homemaking, all-purpose and library rooms. This is based on maintaining the same high standards for the education of our children that we have set in the past. We must maintain and expand the courses needed by the modern pupil for successful homemaking, higher education or employment. To provide this in the immediate future we could add on to the west side of the Palmer River School, keeping in mind that this school was originally designed so that additions could be made. We could place an additional gymnasium or eating room directly west of the present kitchen and continue on with a Junior High wing. A high wire fence could be placed down through the premises to separate the elementary grades as far as outdoor activities are concerned. This would mean, however, that approximately 50 per cent of the total cost of this school building would be borne directly by the Town and we would still be faced with the problem of farming out our high school children to schools outside of our town over which we have no control and for which our tuition costs are increasing rapidly.

The other alternative is being worked on by the official Town committee for regional schools on which our committee is represented. They have informed us that they are in the advance stages of discussing the possibility of a regional school for the towns of Dighton and Rehoboth located on the borderline between the towns. This school would take care of Grades 7 through 12 and provide junior and senior high school facilities for all pupils of both towns. Rehoboth would have equal control with Dighton over the administration of the building and the educational program. This alternative will take perhaps about a year longer than building our own Junior High, because of its greater size. Since the major part of the cost of a regional school is borne by the State, Rehoboth's share in the cost of construction of a six-year regional junior-senior high school would appear to be little, if any, more than the cost to the town of a junior high built by Rehoboth alone.

As soon as the regional committee has completed the proposed articles of agreement for the two towns to consider this committee should be able to make a definite recommendation as to the two alternatives. The problem is involved and the issues at stake warrant thorough consideration. This can best be done by a special town meeting in the near future at which the school question should be the sole or chief consideration.

Now TIME is of the essence. Events march inexorably toward a predictable climax, as the large and increasing lower grades advance relentlessly toward junior high. In two more years, this year's Fourth Grader will be knocking at the door—and school buildings don't go up over-night.

Respectfully submitted for the Committee,

C. W. PROVONCHEE,

Chairman

THE SCHOOL SITUATION IN DIGHTON

ELEMENTARY

The Dighton Elementary School is filled to capacity with 560 pupils enrolled. All available classroom space is now being used. We have no facilities for a special classroom required by law, a remedial room or a music and visual aids room. Boys at seventh and eighth grade level should be exposed to some industrial arts. We have no facilities for such a program. Our girls by going over to the high school afternoons do get a brief introduction to home economics.

Last spring it looked as though we would need an extra classroom but by reducing three first grades to two large second grades we seem to have gotten by. However, the day is coming soon when each grade will occupy three classrooms. When this happens we will have room for only six grades.

HIGH SCHOOL

The present enrollment of 210 pupils in the academic high school would not indicate that we are overcrowded. As a matter of fact when you divide the rooms available into the number of students in the academic high school we come out with 19 students per room. This includes the gymnasium as a classroom.

However, when you try to offer a high school curriculum comparable with other towns you find difficulty in scheduling classes. We have our class periods cut to forty-five minutes now in an effort to schedule more periods to make room for all subjects. To cut our periods further would jeopardize the chance of our people getting into college, as most colleges require at least 45 minutes per day per subject.

Subjects that we do not offer include mechanical drawing, art, music appreciation, senior science, applied science, Spanish, a third year of either French or Latin, health, personal typing, clothing and textiles, seamanship and speech.

We lack space for guidance conferences. Such conferences are now held on the front steps, the cafeteria, the health room or in any other available corner. Our commercial room combines typing and business machines. The machines are stuck in various empty corners about the room. Most schools have a business machine room set up separately. Our science room serves all four sciences. It is quite difficult to conduct biology experiments that require days to complete in a laboratory used for chemistry. Many girls elect home making courses, but our limited facilities prevent them from accomplishing all they should.

Additional rooms would solve this problem in part. Such an addition would raise our per pupil cost to a point too high to be practical.

VOCATIONAL

In our Vocational School the need for extra space is very great. Our auto shop contains 1900 square feet and should have a minimum of 2800 square feet. The woodworking shop should have a minimum of 3600 square feet instead of the 1100 square feet we now have.

According to the space we have at present we should have about 25 boys instead of the 55 boys we now have in the shops. Here again it would make the per pupil cost prohibitive.

Only recently two of our local industries have agreed that we need courses in electricity and mechanical drawing and blue print reading. We also know our woodworking course should be expanded.

According to a report of the School Building Needs Committee written in 1955 the suggested solution to the building problems called for a three point program. A regional high school costing Dighton \$235,410, a new vocational building costing \$42,750, and an elementary addition costing \$19,950. This would total \$298,110. The whole program can be put into one building at a cost of \$397,171. By doing this the cost of operating should be considerably reduced as the number of buildings to care for would be reduced.

This article is an attempt to point out the whole picture in Dighton. It would seem in conclusion that if we were to herd pupils into classrooms of 35 to a room we would have all the space we needed. If we are to run a school program, then space is needed to provide for all phases of it.

**HIGH SCHOOL ENROLLMENT PROJECTION
JUNIOR AND SENIOR HIGH SCHOOL ENROLLMENT PROJECTION
(DIGHTON)**

**Grades 1 - 12
October 1, 1956**

													Total
	1	2	3	4	5	6	7	8	9	10	11	12	Gr. 7-12
1956	80	71	78	72	66	67	55	66	55	45	35	24	280
1957		80	71	78	72	66	67	55	66	55	45	35	323
1958			80	71	78	72	66	67	55	66	55	45	354
1959				80	71	78	72	66	67	55	66	55	381
1960					80	71	78	72	66	67	55	66	404
1961						80	71	78	72	66	67	55	409
1962							80	71	78	72	66	67	434

**JUNIOR AND SENIOR HIGH SCHOOL ENROLLMENT PROJECTION
(REHOBOTH)**

**Grades 1 - 12
October 1, 1956**

													Total
	1	2	3	4	5	6	7	8	9	10	11	12	Gr. 7-12
1956	105	78	103	103	100	86	81	91	78	85	55	45	435
1957		105	78	103	103	100	86	81	91	78	85	55	476
1958			105	78	103	103	100	86	81	91	78	85	521
1959				105	78	103	103	100	86	81	91	78	539
1960					105	78	103	103	100	86	81	91	564
1961						105	78	103	103	100	86	81	552
1962							105	78	103	103	100	86	575

SUGGESTED CURRICULUM FOR PROPOSED SCHOOL OF 1200 PUPILS

This will be a comprehensive six-year Junior-Senior High School with an eventual enrollment of approximately 1200 pupils.

The curriculum in this school will offer a complete Academic program, a complete Physical Education program and a Vocational program designed to meet the occupational interests, needs and opportunities in this area.

TABLE OF COST OF BUILDING

Estimated Cost	\$2,500,000
Adjusted Cost	2,375,000
State Aid 65%	1,543,750
Net Cost to Towns	831,250

Cost to Dighton 47.78%

Cost to Rehoboth 52.22%

<i>Principal</i>		<i>Interest</i>		<i>Principal</i>		<i>Interest</i>	
1.	\$19,858.56	\$31,206.31	1.	\$21,703.94	\$34,106.19		
2.	19,858.56	29,646.00	2.	21,703.94	32,400.88		
3.	19,858.56	28,085.69	3.	21,703.94	30,695.57		
4.	19,858.56	26,525.38	4.	21,703.94	28,990.26		
5.	19,858.56	24,965.07	5.	21,703.94	27,284.95		

After 5 years see agreement for changes.

QUESTIONS AND ANSWERS

QUESTION 1. WHAT IS A REGIONAL SCHOOL?

Answer

A school operated by two or more towns.

QUESTION 2. HOW MANY REGIONAL DISTRICTS ARE THERE IN MASSACHUSETTS?

Answer

23 districts made up of 71 towns.

QUESTION 3. WHAT IS THE EDUCATIONAL ADVANTAGE OF A REGIONAL SCHOOL?

Answer

A regional High School is able to provide a far better education for its students than could possibly be provided by any one town of a district.

QUESTION 4. WHAT IS THE FUNDAMENTAL PURPOSE OF THIS REGIONAL SCHOOL?

Answer

To provide an educational program that will accomplish the following goals at the most economical cost.

1. An instructional program which offers well organized educational experience in the various academic subjects, in music and art, and in such general fields as homemaking, business, and industrial arts.
2. A building that is constructed and equipped to provide the kind of educational services needed in addition to regular classrooms, such as a school plant should have:
 - a. A well-equipped homemaking department which can provide experience in child care, the preparation and preservation of foods, home furnishing and decoration, laundering, the making of and caring for clothing, wise buying, budgetting, etc., and conference activities.
 - b. A business department which gives pupils an opportunity to become familiar with the equipment used in business offices and prepares them for employment in offices in this area.
 - c. Shops and equipment for teaching industrial arts, vocational courses and related courses.
 - d. Equipment and space suitable for teaching instrumental and vocal music.
 - e. Laboratories for teaching the physical and biological sciences.
 - f. A health unit which provides room for physical examinations, space to give first aid to pupils in case of accident or illness, and clinics.
 - g. Gymnasium and athletic facilities which make ample provision for the physical education and development of all pupils.
 - h. A guidance office for conferences with an ante-room for displays and exhibits and a waiting room space.

- i. A library with a collection of well-selected books and periodicals accessible to pupils and under the direction of a qualified librarian.
- j. Auditorium for school assemblies, dramatic productions, music programs, and community gatherings.

QUESTION 5. IF THIS AGREEMENT IS ACCEPTED, WHO WILL HAVE CHARGE OF THE REGIONAL SCHOOL?

Answer An initial School Committee composed of three members from each town appointed by the local moderator, all of whom must be from the Regional School District Planning Committee, including one from the School Committee (unless no such member is available); to serve until the annual election in March.

The subsequent committee will be composed of three members from each town, two elected by ballot and one appointed by each School Committee from its membership. The term of office of the elected members shall be one for a term of two years and one for a term of three years. Thereafter the term of office shall be for three years.

QUESTION 6. WHERE WILL THE SCHOOL BUILDING BE LOCATED?

Answer On a large tract of land in the vicinity of the Dighton-Rehoboth line, east of New Street between Route 44 and County Street-Wellington Street.

QUESTION 7. HOW SOON COULD SUCH A REGIONAL HIGH SCHOOL BE AVAILABLE?

Answer If a Regional School District is established by an affirmative vote now, the school in all probability would be ready for occupancy September, 1959.

QUESTION 8. HOW ARE THE COSTS OF CONSTRUCTION TO BE APPORTIONED?

Answer Approximately 52% Rehoboth—48% Dighton. On an average of the per cent of equalized valuation and the per cent of enrollment, this apportionment to be adjusted at the end of each five year period.

QUESTION 9. HOW WILL THE TAX RATE BE AFFECTED BY CONSTRUCTION COSTS OF THE REGIONAL HIGH SCHOOL?

Answer The tax rate of Rehoboth the first year would increase approximately \$12.40 on the basis of present valuation. The tax rate of Dighton the first year would increase approximately \$12.76 on the basis of present valuation.

QUESTION 10. HOW DOES THE ESTIMATED OPERATING COSTS COMPARE WITH CURRENT SCHOOL OPERATING COSTS?

Answer Approximately the same as the present tuition cost—\$300. per pupil.

QUESTION 11. ARE THERE ANY CONSTRUCTION REIMBURSEMENTS?

Answer 100% on plans, architects and engineering fees, 65% on cost of construction, equipment, and site development. Original cost of land is not reimburseable.

QUESTION 12. DOES THE STATE EXERCISE ANY EXTRA CONTROL OVER A REGIONAL SCHOOL BECAUSE OF THE EXTRA FINANCIAL REIMBURSEMENTS?

Answer No! The Regional District School Committee will have the same powers and duties as a local school committee.

QUESTION 13. DO THE MEMBER TOWNS HAVE ANYTHING TO SAY ABOUT THE ANNUAL REGIONAL SCHOOL DISTRICT BUDGET?

Answer Yes, before the Regional School Committee's annual budget is approved it must be presented to the finance committee of each town for its consideration.

QUESTION 14. WHO WILL HIRE THE TEACHERS FOR THE REGIONAL SCHOOL?

Answer The Regional School Committee, composed of members from both towns, will hire the teaching staff and administrators. Teachers presently employed and desiring positions in the Regional School will submit applications to the Regional Committee, and will be given preferred consideration. If on tenure in Dighton or Rehoboth when employed in this regional school, tenure will continue.

QUESTION 15. WHO WILL BENEFIT IF A REGIONAL SCHOOL IS BUILT?

Answer Our children—who will enjoy a better and broader education. We the taxpayers—who will save money taxwise, in the construction and operation of our school.
We the towns—Who will jointly own and operate a modern efficiently operated Junior-Senior High School.
Both towns will benefit as good schools tend to attract desirable residents.

QUESTION 16. DO WE FINANCIALLY OBLIGATE THE TOWN IF WE VOTE YES TO FORM A REGIONAL SCHOOL DISTRICT?

Answer No! An affirmative vote in all towns gives birth to a Regional School District. This would authorize the immediate establishment of a Regional District School Committee, who would make a detailed plan for the proposed school and curriculum. The committee would then notify the town of the cost of such a school and each town would have 30 days in which to veto the proposed plan should they so desire. See Section 16 (d) of Chapter 71.
In case of veto a new proposal may be presented.

QUESTION 17. WHAT USE WILL BE MADE OF THE PRESENT REHOBOTH AND DIGHTON JUNIOR AND SENIOR HIGH SCHOOL BUILDINGS?

Answer In Rehoboth, the present building is needed for elementary classes, probably grades five and six. In Dighton, Town Offices, Special Classes, Library, Highway Dept., Public Hearing Room, Public Kindergarten, etc.

QUESTION 18. MAY A TOWN WITHDRAW FROM THIS AGREEMENT AFTER ITS ACCEPTANCE?

Answer Yes, after having paid in full its share of bonded and other indebtedness and by a majority vote of the Regional School Committee and/or both annual town meetings.

QUESTION 19. HOW CAN ANOTHER TOWN BE ADMITTED AT A LATER DATE?

Answer By amendment to the agreement.

QUESTION 20. HOW MAY THIS AGREEMENT BE AMENDED?

Answer An amendment may be initiated by 10% of the registered voters of either town or a majority of all the members of the Regional Committee.

If the amendment is voted favorably in an annual or special town meeting in both towns, it becomes a part of the agreement.

QUESTION 21. WHAT STEPS MUST BE TAKEN TO PUT THE REGIONAL SCHOOL IN OPERATION?

- Answer
1. Acceptance of Agreement.
 2. Appointment of the Regional School District Committee.
 3. Organization of that committee.
 4. Consideration by this committee of the educational needs.
 5. Selection of site.
 6. Announcement of decision to incur debt by advertising in a paper serving both towns.
 7. Wait 30 days.
 8. Purchase site, if there is no objection. If there is objection, an alternate proposal could be presented which would have to be followed by the same procedure.
 9. Prepare curricula.
 10. Engage architect.
 11. Prepare plans.
 12. Advertise for bids, if there is no objection. If there is objection, prepare alternative proposals and wait thirty days.
 13. Award contracts.
 14. Construct and equip buildings.
 15. Engage personnel.

16. Complete administrative plans.

17. Open school.

QUESTION 22. WHEN WILL OFFICIAL FORUMS BE HELD FOR DISCUSSION OF THE ESTABLISHMENT OF A REGIONAL SCHOOL DISTRICT?

Answer

Date to be set.

QUESTION 23. WHEN WILL TOWN MEETINGS BE HELD TO VOTE ON THE ESTABLISHMENT OF A REGIONAL SCHOOL DISTRICT?

Answer

Date.

QUESTION 24. WHAT IS THE QUESTION THAT WILL APPEAR ON THE WRITTEN BALLOT?

Answer

YES: Shall the town accept the provisions of section six-
NO: teen to sixteen I, inclusive, chapter seventy-one of
the General Laws, providing for the establishment of a
regional school district together with the town of
....., and the construction, maintenance and opera-
tion of a regional school by the said district in accordance
with the provisions of a proposed agreement filed with the
selectmen?

AGREEMENT

Between the Towns of Dighton and Rehoboth, Massachusetts With Respect to the FORMATION OF A REGIONAL SCHOOL DISTRICT

This Agreement entered into pursuant to Chapter 71 of the General Laws of Massachusetts, as amended, between the towns of Dighton and Rehoboth hereinafter referred to as member towns. In consideration of the mutual promises herein contained, it is hereby agreed as follows:

SECTION I THE REGIONAL DISTRICT SCHOOL COMMITTEE

A. Powers, Duties and Composition

The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. The Committee shall consist of six members, three from each member town, of whom one member from each town shall be an appointed member and two members from each member town shall, except as provided in subsection I (B), be elected members. Appointed members shall be those appointed by the local school committee of each member town. Elected members shall be those elected at annual town elections. Members shall serve until their respective successors are appointed or elected and qualified.

B. Interim Committee

Within ten days after the establishment of the regional school district, the moderator of each member town shall appoint three members, all of whom shall have been members of the regional school district planning board which submitted this agreement (unless no such persons are available), and the six members so appointed shall serve until their successors are appointed, elected and qualified as provided in Section IC and Section ID.

C. Elected Members

At the first annual town election next following the establishment of the regional school district, each member town shall elect two members to serve on the Committee of whom one shall serve for a period of two years and one shall serve for a period of three years. Thereafter, at the expiration of the term of office of an elected member, the member town concerned shall, at its annual election, elect one member to serve for a term of three years or until his successor is elected and qualified. Nothing herein contained shall prevent a member of the local school committee of a member town from serving on the Committee as an elected member.

D. Appointed Members

Immediately after each annual election, commencing with the annual election next following the establishment of the regional school district, the local school committee of each member town shall appoint from its own membership one member to serve on the committee for a term of one year or until his successor is appointed and qualified.

E. Vacancies

If a vacancy occurs among the members appointed under Section I(D) the local school committee of the member town concerned shall within thirty days appoint a member from its own membership to serve for the balance of the unexpired term. If a vacancy occurs among the members elected under Section I(C), the selectmen and remaining Committee members from the town concerned shall within thirty days appoint a member to serve until the next annual election, at which election a successor shall be elected to serve for the balance of the unexpired term, if any. If a vacancy occurs among the members appointed under Section I(B), the moderator of the town concerned shall within thirty days appoint a member to serve until his successor is appointed or elected and qualified as provided in Section I(C) and Section I(D).

F. Organization

Promptly upon the appointment and qualification of the original members and annually thereafter upon the annual election, appointment and qualification of successors, the Committee shall organize and choose by ballot a chairman from its own membership. At such meeting or at any other meeting, the Committee shall appoint a treasurer and secretary who may be the same person but who need not be members of the Committee, choose such other officers as it deems advisable, and determine the terms of office of its officers (except the Chairman who shall be elected annually as provided above) and prescribe the powers and duties of any of its officers. At the organization meeting the Committee shall fix the time and place for its regular meetings and for the first annual meeting. At every annual meeting the Committee shall again fix the time and place for its regular meetings and for the succeeding annual meeting. The Committee may provide for the calling of special meetings.

G. Quorum

The quorum of the Committee for the transaction of business shall be 4, but a lesser number may adjourn.

SECTION II TYPE OF REGIONAL SCHOOL DISTRICT

The regional district school shall be a junior-senior high school consisting of grades seven through twelve inclusive. The Committee is hereby authorized to establish and maintain state-aided vocational education acting as trustees therefor, in accordance with the provisions of Chapter 74 of the General Laws and Acts amendatory thereto and dependent thereon; if the Committee deems it desirable.

SECTION III PROPOSED LOCATION OF THE REGIONAL DISTRICT SCHOOL

The regional district school shall be located within the District on a site of land (on the Rehoboth-Dighton line) between Winfield Lane (off Horton Street) and New Street, north of Wellington and County Streets and easily accessible to both towns.

SECTION IV APPORTIONMENT AND PAYMENT OF COSTS INCURRED BY THE DISTRICT

A. Classification of Costs

For the purpose of apportionment to the Member Towns, all costs of the District shall be classified as capital costs or operating costs.

B. Capital Costs

Capital Costs shall include all expenses in the nature of capital outlay such as the cost of real estate, cost of buildings and additions to buildings and cost of remodeling and making extraordinary repairs to buildings or additions to buildings, including without limitation the cost of the original equipment and furnishings for such buildings or additions, plans architects and consultants' fees grading and other costs incidental to placing school buildings and additions and related premises in operating condition. Capital costs shall also include payment of principal and of interest on bonds or other obligations issued by the District to finance capital costs.

C. Operating Costs

Operating Costs shall include all costs not included in capital costs as defined in Section IV B, but including interest on temporary notes issued by the District in anticipation of revenue.

D. Apportionment of Capital Costs

(1) Capital costs consisting of the payment of principal and interest on bonds or other obligations of the district shall be apportioned to the member towns annually in December for the ensuing calendar year on the basis of the towns' equalized valuations and the towns' pupil enrollments in the regional district school. Equalized valuation shall mean the valuation set forth by the legislature establishing the basis of apportionment of state and county taxes (Chapter 559 of the Acts of 1945 or subsequent similar enactments). Each member town's share shall be determined by computing one-half the sum of the ratio which its equalized valuation bears to the total of the equalized valuations of the member towns and the ratio of its enrollment in the regional district school to the total of the pupil enrollments of the member towns in the regional district school. In computing each town's annual apportionment for the first five calendar years in which the payment of principal on any issue of bonds or other obligations becomes due, the equalized valuation shall be that in effect on October 1 of the year next preceding the first of such five calendar years and the pupil enrollment of each town shall be the number of pupils in each member town enrolled in the regional school on October 1 of the year next preceding the first of such five calendar years. In computing each town's annual apportionment for every subsequent five-year period for each such issue, the equalized valuations and pupil enrollments shall be those prevailing on October 1 of the year next preceding the first year of such subsequent five-year period.

(2) All other capital costs shall be computed on the basis of equalized valuations and pupil enrollments prevailing on October 1 next preceding the date on which such apportionments is determined by the regional district school committee. Each member town's share shall be determined by computing one-half the sum of the ratio which its equalized valuation bears to the total of the equalized valuations of the member towns on the said October 1 and the ratio of its enrollment in the regional district school to the total of the pupil enrollments of the member towns in the regional district school on the said October 1.

(3) In the event that enrollment in the regional district school has not been accomplished on October 1 of any of the applicable years referred to in the two preceding paragraphs, pupil enrollment shall be the number of pupils in grades 7 through 12 residing in each member town and receiving education at such town's expense on October 1 of the applicable year.

E. Apportionment of Operating Costs

Operating costs for the first calendar year next following the establishment of the regional school district and for every calendar year thereafter shall be apportioned to the member towns on the basis of their respective pupil enrollments in the regional school. Each member town's share for each calendar year shall be determined by computing the ratio which that town's pupil enrollment in the regional district school on October 1 of the year in which the apportionment is determined bears to the total pupil enrollment from all the member towns in the regional district school on the same date. In the event that enrollment in the regional district school has not been accomplished by October 1 of any year, operating costs shall be apportioned on the basis of the number of pupils in grades seven through twelve residing in each member town on October 1 of that year and receiving education at such town's expense.

F. Times of Payment of Apportioned Costs

Each member town shall pay its proportionate share of the capital and operating costs to the regional school district each year in four equal installments not later than the first day of April, June, September and December.

SECTION V TRANSPORTATION

School transportation shall be provided by the regional school district and the cost thereof shall be apportioned to the member towns as an operating cost.

SECTION VI AMENDMENTS

A. Limitation

This agreement may be amended from time to time in the manner hereinafter provided, but no such amendment shall be made which shall substantially impair the rights of the holders of any bonds or notes or other indebtedness of the District then outstanding, or the rights of the District to procure the means for payment thereof, provided that nothing in this section shall prevent the admission of a new town or towns to the District and the reapportionment accordingly of capital costs of the District represented by bonds or notes of the District then outstanding and of interest thereon.

B. Procedure

A proposal for amendment may be initiated by a majority vote of all the members of the regional district school committee or by a signed petition bearing the signatures of ten per cent of the registered voters of any one of the member towns. In the latter case, the said petition shall contain at the end thereof a certification by the town clerk of the said member town as to the number of registered voters in said town according to the most recent voting list and the number of signatures on the petition which appear to be the names of registered voters from that town. Any such proposal for amendment shall be presented to the secretary of the regional district school committee who shall mail or deliver a notice in writing to the board of selectmen of each of the member towns that a proposal to amend this agreement has been received and shall enclose a copy of such proposal (without the signatures in the case of a proposal by petition). The selectmen in each member town shall include in the warrant for the next annual or a special town meeting called for the purpose an article stating the proposal or the substance thereof. Such amendment shall take effect upon its acceptance by all of the member towns.

SECTION VII ADMISSION OF ADDITIONAL TOWNS

By an amendment of this agreement adopted under and in accordance with Section VI above, any other town or towns may be admitted to the regional school district upon adoption as therein provided of such amendment and upon acceptance by the town or towns seeking admission of the agreement as so amended and also upon compliance with such provisions of law as may be applicable and such terms as may be set forth in such amendments.

SECTION VIII WITHDRAWAL

A. Any member town may, by vote at an annual or special town meeting petition to withdraw from the District on June 30th of the year named in the vote, but not sooner than the second June 30th following the date of said vote, under terms to be stipulated in a proposed amendment to this agreement and subject to the provisions of Section VI except as otherwise provided herein, provided (1) that the town seeking to withdraw shall remain liable for any unpaid operating costs which have been certified by the district treasurer to the treasurer of the withdrawing town, including the full amount so certified for the year in which such withdrawal takes effect and (2) that the said town shall remain liable to the District for its share of the indebtedness, other than temporary debt in anticipation of revenue, of the District outstanding at the time of such withdrawal, and for interest thereon, to the same extent and in the same manner as though the town had not withdrawn from the District, except that such liability shall be reduced by any amount which such town has paid over at the time of withdrawal and which has been applied to the payment of such indebtedness. Pursuant to such vote, the town seeking to withdraw shall give at least one year's written notice to the District of its intention to withdraw.

B. Thereupon, the regional district school committee shall draw up and initiate an amendment to the agreement providing for the withdrawal of the petitioning town. The town seeking to withdraw shall cease to be a member town if the proposed amendment is then approved in the following manner and order (1) by a vote of the town seeking to withdraw and (2) by a vote of a majority of the remaining member towns.

C. The withdrawing town's annual share of any future instalment of principal and interest on obligations outstanding on the effective date of its withdrawal shall be fixed at the percentage prevailing for such town at the last annual apportionment made next prior to the effective date of the withdrawal. The remainder of any such instalment after subtracting the shares of any town or towns which have withdrawn shall be apportioned to the remaining member towns in the manner provided in Section IV D.

D. Upon the effective date of withdrawal the terms of office of all members serving on the regional district school committee from the withdrawing town shall terminate and the total membership of the Committee, as provided in Section I A, shall be decreased accordingly.

E. Money received by the District from the withdrawing town for payment of funded indebtedness or interest thereon shall be used only for such purpose and until so used shall be deposited in trust in the name of the District with a Massachusetts bank or trust company having a combined capital and surplus of not less than \$5,000,000.

SECTION IX BUDGET

A. Initial Budget

Within sixty days after the Committee is organized, it shall prepare a reasonably detailed operating and maintenance budget covering expenses, if any, for the balance of the then calendar year. Copies of such proposed budget shall be submitted to the chairman of the finance or advisory committee of each member town, or if there is no finance or advisory committee in a member town, to the chairman of the Board of Selectmen of such town, for its consideration. A budget shall be adopted not earlier than fourteen days but within thirty days after the proposed budget has been so submitted. The amount of the said budget shall be apportioned between the member towns according to the provisions in Section IV hereof. The treasurer shall certify to each member town its respective share of said budget. The sums thus certified shall be payable forthwith by each member town to the Committee but only from funds which may be or may have been appropriated by each member town for such purpose, if any.

B. Tentative Maintenance and Operating Budget

Thereafter, on or before November 1, the Committee shall annually prepare a tentative maintenance and operating budget for the ensuing calendar year, including therein provision for any installment of principal or interest to become due in such year on any bonds or other evidences of indebtedness of the district and any other capital costs to be apportioned to the member towns in such year. The said budget shall be in reasonable detail, including the amounts payable under the following classification of expenses and such other classifications as may be necessary:

1. General Control
2. Expenses of instruction
3. Operation of plant
4. Maintenance of plant
5. Auxiliary agencies

6. Outlay
7. Debt Service
8. Cost of transportation
9. Special charges

Copies of such tentative budget shall be mailed to the chairman of the finance or advisory committee of each member town; or if there is no finance or advisory committee in a member town, to the chairman of the Board of Selectmen of such town.

C. Final Maintenance and Operating Budget

The Committee shall on or before December 1 in each year adopt an annual maintenance and operating budget for the ensuing calendar year, said budget to include debt and interest charges and any other current capital costs as separate items, and shall apportion the amounts necessary to be raised in order to meet the said budget in accordance with the provisions of Section IV D, and IV E. The amounts so apportioned for each member town shall, prior to December 31 of each year preceding the calendar year to which said budget relates, be certified by the district treasurer to the treasurers of the member towns, and each town shall be liable for and shall appropriate the amounts so certified to it.

SECTION X INCURRING OF DEBT

Within three days after the date on which the Committee authorizes the incurring of debt, other than temporary debt in anticipation of revenue to be received from member towns, the said Committee shall cause written notice of the date of said authorization, the sum authorized, and the general purpose or purposes for authorizing such debt, to be mailed by registered mail to the chairman of the Board of Selectmen of each member town at his last known permanent address in such town.

SECTION XI TUITION STUDENTS

The Committee may accept for enrollment in the regional district school pupils from towns other than the member towns on a tuition basis and on such terms as it may determine. Income received by the regional district school from tuition pupils shall be deducted from the total operating costs in the next annual budget to be prepared after the receipt thereof, prior to apportionment under Section IV E to the member towns.

SECTION XII EMPLOYMENT OF TEACHERS AND EXTENSION OF TENURE

All teachers in positions to be superseded by the establishment of the regional district school shall be given preferred consideration for similar positions in the regional district school to the extent that such positions exist therein. Any such teacher who on the date of his contract of employment with the district is then on tenure shall continue thereafter to serve on a tenure basis.

SECTION XIII JURISDICTION

The establishment of the regional school district shall not affect the obligation of the member towns to provide education in grades seven through twelve, inclusive, until such time as the regional district school committee shall notify the local school committees of the member towns that the regional district school is in proper condition and prepared to function.

IN WITNESS WHEREOF, This agreement has been executed, approved and accepted as of the 22nd day of May, 1956.

Regional School District Planning
Board for the Town of Dighton,

By *Walter H. Candelet*
June G. Hambly
Wyman E. Hawkes

Regional School District Planning
Board for the Town of Rehoboth,

Frederick Tschirch
Doris H. Johnson
Edwin Waterman

Approved:

The Commonwealth of Massachusetts
Department of Education

By *John J. Desmond, Jr.*
August 20, 1956

The Commonwealth of Massachusetts
Emergency Finance Board

By *Edward S. Zelago*
John F. Kennedy
Gerald L. Woodland
George E. Lane
Herman B. Dine
July 16, 1956

CHAPTER 71 of the GENERAL LAWS
Sections 14 to 161, inclusive
REGIONAL SCHOOL DISTRICTS

SECTION 14. Any town, by vote in town meeting duly called therefor, may create a special unpaid committee to be known as a regional school district planning committee, to consist of three members, including one member of the school committee, to be appointed by the moderator; and may at the same meeting or at a subsequent meeting appropriate for the expense of said committee such sum or sums, not exceeding one tenth of one per cent of the assessed valuation of such town in the preceding year, as it may deem necessary. Regional school district planning committees from any two or more towns may join together to form a regional school district planning board or boards. Such regional school district planning board shall organize forthwith upon its formation by the election of a chairman and secretary-treasurer.

SECTION 14A. It shall be the duty of the regional school district planning board to study the advisability of establishing a regional school district, its organization, operation and control, and of constructing, maintaining and operating a school or schools to serve the needs of such district; to estimate the construction and operating costs thereof; to investigate the methods of financing such school or schools, and any other matters pertaining to the organization and operation of a regional school district; and to submit a report of its findings and recommendations to the selectmen of the several towns.

SECTION 14B. The said regional district planning board may recommend that there shall be established a regional school district which may include all the towns represented by its membership, or alternatively, any specified combination of such towns. If the said regional district planning board so recommends, it shall submit a proposed agreement or agreements setting forth as to each alternative recommendation, if such be made, the following: - -

(a) The number, composition, method of selection, and terms of office of the members of the regional district school committee.

(b) The town or towns in which the regional district school or schools are to be located.

(c) The type of regional district school or schools, which may, if so stated in the agreement, include independent distributive occupations, industrial, agricultural and household arts schools under chapter seventy-four and practical art classes under section fourteen of said chapter seventy-four.

(d) The method of apportioning the expenses of the regional school district, and the method of apportioning the costs of school construction, including any interest and retirement of principal of any bonds or other obligations issued by the district among the several towns comprising the district, and the time and manner of payment of the shares of the several towns of any such expense.

(e) The method by which school transportation shall be provided, and if such transportation is to be furnished by the district, the manner in which the expenses shall be borne by the several towns.

(f) The terms by which any town may be admitted to or separated from the regional school district.

- (g) The method by which the agreement may be amended.
- (h) The detailed procedure for the preparation and adoption of an annual budget.
- (i) Any other matters, not incompatible with law, which the said board may deem advisable.

Copies of such agreement shall be submitted to the emergency finance board, established under chapter forty-nine of the acts of nineteen hundred and thirty-three, and the department of education, and, subject to their approval, to the several towns for their acceptance.

SECTION 15. The selectmen of the several towns shall, upon receipt of a recommendation that a regional school district should be formed, and of a proposed agreement therefor submitted in accordance with the provisions of sections fourteen to fourteen B, inclusive, or otherwise, in the form and with the approval required by said sections, direct the town clerk to cause the question of accepting the provisions of this and the following ten sections to be placed on the official ballot used for the election of town officers at the next annual town election; or, if such annual town election will not occur within thirty days after receipt of such recommendation by the selectmen of the several towns, on a printed ballot at a special town meeting called within thirty days for the purpose of voting upon the acceptance of the proposed agreement or agreements in substantially the following form:

Shall the town accept the provisions of sections sixteen to sixteen I, inclusive, of chapter seventy-one of the General Laws, providing for the establishment of a regional school district, together with the towns of _____, and _____, etc., and the construction, maintenance and operation of a regional school by the said district in accordance with the provision of a _____ proposed agreement filed with the selectmen?

Yes
No

If a majority of the voters present and voting on said question in each of the several towns shall vote in the affirmative, said sections sixteen to sixteen I, inclusive, shall become effective, and the proposed regional school district shall be deemed to be established forthwith in accordance with the terms of the agreement so adopted.

SECTION 16. A regional school district established under the provisions of the preceding section shall be a body politic and corporate with all the powers and duties conferred by law upon school committees, and with the following additional powers and duties:

- (a) To adopt a name and a corporate seal.
- (b) To sue and be sued, but only to the same extent and upon the same conditions that a town may sue or be sued.
- (c) To acquire property within the towns comprising the district under the provisions of chapter seventy-nine and section fourteen of chapter forty for the purposes of the district, and to construct reconstruct, add to, equip, organize and operate a school or schools for the benefit of the towns comprising the district, and to make any necessary contracts in relation thereto.

(d) To incur debt for the purpose of acquiring land and constructing, reconstructing, adding to, and equipping a school building or buildings for a term not exceeding twenty years; provided, however, that any indebtedness so incurred shall not exceed an amount approved by the emergency finance board; and provided, further, that no debt may be incurred until the expiration of thirty days from the date said debt was authorized by the district committee; and prior to the expiration of said period any member town of the regional school district may call a town meeting for the purpose of expressing disapproval of the amount of debt authorized by the district committee, and if at such meeting a majority of the voters present and voting thereon express disapproval of the amount authorized by the district committee, the said debt shall not be incurred and the district school committee shall thereupon prepare an alternative proposal and a new or revised authorization to incur debt.

(e) To issue bonds and notes in the name and upon the full faith and credit of said district; said bonds or notes shall be signed by the chairman and treasurer of the district committee and each issue of bonds or notes shall be a separate loan.

(f) To receive and disburse funds for any district purpose.

(g) To incur temporary debt in anticipation of revenue to be received from member towns.

(h) To assess member towns for any expense of the district.

(i) To receive any grants or gifts for the purposes of the regional district school or schools.

(j) To engage legal counsel.

(k) To submit an annual report to each of the member towns, containing a detailed financial statement, and a statement showing the method by which the annual charges assessed against each town were computed, together with such additional information relating to the operation and maintenance of such school or schools as may be deemed necessary by the district school committee or by the selectmen of any member town.

(l) To employ a superintendent of schools who may also be a superintendent of one or more of the towns comprising said district, and said superintendent shall have all the powers and duties imposed upon school superintendents by law.

(m) To adopt an annual operating and maintenance budget, not later than December first.

SECTION 16A. The powers, duties and liabilities of a regional school district shall be vested in and exercised by a regional district school committee organized in accordance with the agreement, the committee shall choose a chairman by ballot from its membership. It shall appoint a secretary and a treasurer who may be the same person, but who need not be members of said committee. The treasurer shall receive and take charge of all money belonging to the district and shall pay any bill of the district which shall have been approved by the committee. The treasurer may, by vote of said committee, be compensated for his services. The treasurer of said district shall be subject to the pro-

visions of sections thirty-five, fifty-two and one hundred and nine A of chapter forty-one, to the extent applicable.

SECTION 16B. The regional district school committee shall annually determine the amounts necessary to be raised to maintain and operate the district school or schools during the ensuing calendar year, and the amounts required for payment of debt and interest incurred by the district which will be due in the said year, and shall apportion the amount so determined among the several towns in accordance with the terms of the agreement. The amounts so apportioned for each town shall, prior to December thirty-first in each year, be certified by the regional district treasurer to the treasurers of the several towns. Each town shall, at the next annual town meeting, appropriate the amounts so certified, and in case any such town fails to pay over to the treasurer of said districts the amount of its apportionment within the time specified in said agreement for such payment, the district school committee shall invoke the provisions of section thirty-four. The town treasurer shall pay the amount so appropriated or any amount ordered to be raised by court decree to said district at the time or times specified in the agreement.

SECTION 16C. The regional school district shall be subject to all laws pertaining to school transportation; and when the agreement provides for the furnishing of transportation by the regional school district, the commonwealth shall reimburse such district to the full extent of the amounts expended for such transportation, except that no such reimbursement shall be made for transportation of any pupil who resides less than one and one half miles, measured by a commonly traveled route, from the district school which he attends. The state treasurer shall annually, on or before November twentieth, pay to the regional school districts from the proceeds of the tax on incomes, which shall be available therefor, subject to appropriation, the sums required for such reimbursement and approved by the commissioner of education. There shall be allocated from the proceeds of the tax on incomes such sums as said commissioner shall certify as necessary for the payment of such reimbursement.

SECTION 16D. Each town comprising the regional school district shall continue to receive state aid for educational purposes in the amount to which it would be entitled if such district had not been formed; and such regional school district shall be entitled to receive state aid for construction of regional schools.

SECTION 16E. The director of accounts in the department of corporations and taxation shall annually cause an audit to be made of the accounts of the regional district school committee, and for this purpose he, and his duly accredited agents, shall have access to all necessary papers, books and records. Upon the completion of each audit, a report thereon shall be made to the chairman of the district committee, and a copy thereof shall be sent to the chairman of the selectmen and of the school committee of each town which is a member of the district. The director shall apportion the cost among the several towns which are members of the district on the basis provided by section fourteen B, and submit the amounts of each apportionment to the state treasurer, who shall issue his warrant requiring the assessors of the towns which are members of the district to assess a tax to the amount of the expense, and such amounts shall be collected and paid to the state treasurer as provided by section twenty of chapter fifty-nine.

SECTION 16F. The regional school district shall maintain a contributory retirement system for non-teaching employees of the district, subject in all respects to the applicable provisions of chapter thirty-two.

SECTION 16G. No town in a regional school district shall be liable for any obligation imposed on any other town in said district by authority of sections fourteen to sixteen I, inclusive, or of any agreement thereunder, any other provision of law to the contrary notwithstanding.

SECTION 16H. The members of the aforesaid emergency finance board when acting under said sections shall receive from the commonwealth compensation to the same extent as provided under chapter three hundred and sixty-six of the acts of nineteen hundred and thirty-three, as amended, including chapter seventy-four of the acts of nineteen hundred and forty-five.

SECTION 16I. If any provision of said sections, or the application of such provision to any person or circumstances, shall be held invalid, the remainder of said sections and the application of such provisions to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby.

SECTION 2. Notwithstanding the provisions of section fourteen to sixteen I, inclusive, of chapter seventy-one of the General Laws, inserted by section one of this act, if, prior to the enactment of this act, one or more towns, pursuant to the provisions of sections fourteen to sixteen, inclusive, of said chapter in the form existing prior to the enactment of this act, shall have voted to form a union high school district, such district may be formed and operated after the enactment of this act as if said sections fourteen to sixteen inclusive, had not been stricken out by section one of this act.

APPENDIX VI.

REHOBOTH SCHOOL DEPARTMENT

Rehoboth, Mass.

September 8, 1958

To Teachers:

SUBJECT - KEEPING THE SCHOOL REGISTER

READ DIRECTIONS, PAGE 2. On page two of the register will be found detailed directions for keeping the School Register. These should be studied carefully. Below is given additional information about the register and about the monthly register report which is required by this office.

STARTING THE REGISTER. Fill out the cover page of your register at the top. Read carefully the directions given below. Fill out page 1 as far as you can. On page 3, enter the boys' names in alphabetical order and on page 4, enter the girls' names in alphabetical order. (Please write the first, middle and last names. i.e., John Henry Doe.) If you have more than one grade in your room, list them separately as follows: In the middle of the line, under the column "Name," put "Grade VII," or whatever your lowest grade is, and under that heading list the names in alphabetical order. Do the same for the next higher grade, skipping one or two lines to separate the names in each grade. In the column headed "Residence," enter the pupil's street address. On page 6, put the boys' names, all together in alphabetical order. On page 10, put the girls' names all together in alphabetical order. Page 15, which is a duplicate of page 1 may be filled out as far as possible. Page 16, should be filled out on October 1 and sent to this office shortly thereafter (see calendar).

MARKING THE REGISTER. See paragraphs IV and V on page 2 of the register. When pupils are tardy because the bus is late consider the pupil as being on time and make no entry in the register.

A child does not become a non-member until after ten days' absence, unless it is known that he has left by receiving a transfer card or by going to work before the ten days expire. The "L" for "Left" is not marked until the space for the eleventh day of his absence, or the first known day that he has left. If a child returns after an absence of ten days or more, indicate his return by a cessation of the horizontal line and the marking of the letter "E" in the square for the day of his return.

The school register should be made out every day, in ink, directly after the opening of school, in the morning and afternoon. The Superintendent or Principal may call for these registers at any of his visits. They should be checked monthly. For each space between the 4th and 5th week, the 8th and 9th week, etc., the aggregate attendance of each pupil should be kept. The sum of the vertical column and the horizontal column should exactly balance.

THE MONTHLY REGISTER REPORT. In making out your monthly report, follow very carefully the directions on page 2 of the register. Note that the per cent of attendance should be found by dividing the aggregate attendance by the aggregate membership. The answers to "Average Membership," "Average Daily Attendance," and "Per Cent of Attendance" should be carried to three decimal places, and recorded in the register, page 1, item 6, carrying to two decimal places, raising the second figure in the decimal if the remainder equals one half the divisor or more. (Example: Average Membership, 32.00; Average Daily Attendance, 31.74; Per Cent of Attendance, 99.18.) It is necessary to carry the division to three places to determine the hundredths place accurately; for instance, 99.173 would be recorded as 99.17 while 99.176 would be recorded as 99.18.

THE SEMI-ANNUAL SUMMARY. The sum of the present, non-membership and absent columns at the right of the register should equal the number of days school has been in session.

Add the sums of the three columns. This should equal the number of pupils on register times the number of days school was in session. When you sum up the non-membership column at the middle of the year please write the column in pencil. Write the total of each column in the little space at the bottom of the page.

SECOND HALF YEAR. For the second half year do not re-write the names of pupils, if necessary new names may be added. If pupils do not attend during the second half year, draw a line across this part of the register, and place in the non-membership column the number of days school was in session. At the same time after the new names are added, draw a line through the first half year of the register, and in the non-membership column insert the number of days school was in session. The total of the non-membership column of the first half year will then be changed. At the end of the year multiply the number of pupils by the number of days school was in session. This should equal the total of the six columns.

On the enrollment and supplemental lists, pages 3 to 5, of your register, please star with red ink or red pencil in front of the name, the names of State Wards, or non-resident tuition pupils. In the remarks column please write name of town or city or "state ward."

Please note carefully the difference between Enrollment List, pages 3 and 4, and the Supplementary List, page 5. See page 2, section III of the register for these definitions.

Sincerely yours,

HAMILTON R. BAILEY

Superintendent of Schools

REHOBOTH SCHOOL DEPARTMENT

Proof Sheet for Registration

APPENDIX VII

Teacher _____ School _____ Grade _____ Month _____ 19____

No. of Days	Tardiness			Truancy and disposition of case (list on other side)		Unclaimed Seats (Days)
	Enrol. Mem.	Abs.	Non-Mem.	Av. Mem. (Agg. Mem.)	Av. Att. (Agg. Att.)	
Boys						
Girls						
Total						
<p>PROOF NO. 1</p> <p>Enrol. _____</p> <p>X Days _____</p> <p>= N. Mem. _____</p> <p>Agg. Mem. _____</p> <p>= Abs. _____</p> <p>Agg. Att. _____</p>						
<p>PROOF NO. 2</p> <p>Av. Mem. _____</p> <p>= Av. Att. _____</p> <p>X Days _____</p>						
<p>Add remainder to Proof No. 2</p> <p>(To be carried out 3 places beyond first two figures.)</p> <p>(Agg. Mem.) _____</p> <p> % of = Att. (Agg. Att.)</p>						
<p>Subtract remainder from Proof No. 2</p> <p>Proof of % of Attend.</p>						

Carry figures out only 3 places after decimal point except on percent of attendance.
See School Calendar for date due at Superintendent's Office.

APPENDIX VIII.

ATTENDANCE SUMMARY

March, 1959

<u>SCHOOL</u>	<u>AVERAGE MEMBERSHIP</u>	<u>AVERAGE ATTENDANCE</u>	<u>PER CENT</u>
Anawan Junior High School	254.56	227.33	89.31
Palmer River School	344.56	312.03	90.56
North Rehoboth School	136.67	123.33	90.24
Pleasant Street School	118.28	106.39	89.95
TOWN	854.06	769.08	90.05
<u>ANAWAN JUNIOR HIGH SCHOOL</u>			
Beatrice N. Kammerer	34.00	30.56	89.87
Margaret F. Kammerer	32.56	28.44	87.37
George N. Kayata	23.00	19.44	84.54
Kenneth G. Laidlaw	34.00	30.56	89.87
James D. Marcotte	33.00	30.11	91.25
Ralph W. Mickelson, Jr.	34.00	30.17	88.73
Francis P. Murphy	34.00	31.17	91.67
Roland E. Santerre	30.00	26.89	89.63
<u>PALMER RIVER SCHOOL</u>			
Agnes L. Kuczewski	32.56	29.61	90.96
Miranda M. Ewing	20.00	18.61	93.06
Dorothy L. Goff	33.00	28.67	86.87
Mary J. Perry	30.89	26.61	86.15
Anna M. Betz	27.00	25.33	93.83
Philip F. Abbatomarco	33.00	30.83	93.43
Bruce W. Ellis	32.78	29.47	89.92
Lawrence E. Jones	34.00	30.14	88.64
Ellen S. Bailey	34.00	31.22	91.83
Patricia A. Genovese	33.33	31.08	93.25
Jane S. Munroe	34.00	30.44	89.54
<u>NORTH REHOBOTH SCHOOL</u>			
Doris H. Johnson	29.00	27.00	93.10
Ethel S. Rathkamp	34.00	31.00	91.18
Emma C. Jennings	33.00	29.69	89.98
Joan L. Marcotte	31.67	27.53	86.93
Winifred L. Horton	9.00	8.11	90.12
<u>PLEASANT STREET SCHOOL</u>			
Dorothy E. Truesdale	21.00	19.67	93.65
Doris J. Guerette	33.00	29.17	88.38
Mary J. Zucchi	23.78	21.83	91.82
Louise Park	23.00	20.22	87.92
Mary M. Thompson	17.50	15.50	88.57

APPENDIX IX.

OUTLINE FOR SCHOOL COMMITTEE POLICY¹

- I. PREAMBLE
Statement of purposes and objectives of the school.
Keep it brief.
- II. THE SCHOOL BOARD
 - A. Responsibilities to schools and community
 - B. Powers and duties of board and its officials
 - C. Methods of organizing and functioning
- III. THE SUPERINTENDENT
 - A. Duties and responsibilities to educational objectives
 - B. Relations to school board
 - C. Powers to establish and direct administrative staff organization to operate the school system
 - D. Relations to personnel
 - 1. Instructional staff, including principals, supervisors, and teachers
 - 2. Pupils, parents, and other citizens concerned with educational services
 - 3. Noninstructional personnel
- IV. THE INSTRUCTIONAL PROGRAM
 - A. Organization of school system for achieving educational objectives
 - B. Special educational services related to instruction
 - C. Auxiliary services as aids to instruction
- V. PERSONNEL
 - A. Instructional staff
 - 1. Requirements of planned procedures concerning qualifications, contract arrangements, salaries, and benefits
 - B. Noninstructional employees
 - 1. Requirements of plans setting forth qualifications, conditions of employment, positions, salaries, and benefits

¹American Association of School Administrators, Written Policies for School Boards. Washington, D. C.: American Association of School Administrators, 1953. p. 21.

VI. PUPILS

- A. Provision for established procedures concerning admission, placement, promotion, attendance, conduct, and records

VII. BUSINESS MANAGEMENT

- A. Budgeting and accounting
- B. Provisions for purchasing and distribution
- C. Maintenance and operation of physical facilities and equipment
- D. Use of facilities for instructional and other purposes

VIII. PUBLIC RELATIONS

- A. Open board meetings
- B. Public hearings
- C. Press, radio, and TV relations
- D. Advisory groups
- E. Community organizations

APPENDIX X.

TOWN OF REHOBOTH

SCHOOL DEPARTMENT

CALENDAR 1958-1959

Superintendent's office open Monday to Friday inclusive during the school year, except as noted, from 8:30 A.M. to 12:00 M. and from 1:00 P.M. to 4:00 P.M. Closed Saturdays. During the summer vacation the office is open Monday to Friday inclusive from 9:00 A.M. to 1:00 P.M. Legal holidays excepted. Office closed during Christmas, winter and spring vacations; Friday following Thanksgiving; and on Good Friday.

Superintendent's office hours, 8:30 to 9:00 A.M.; 3:30 to 4:00 P.M. on school days.

Employment certificates are issued at the office only.

This calendar provides for 181 school days.

1958

September	8	Monday	Teachers' Meeting - Palmer River School - 10:00 A.M. Bus Inspection. Record this day in register as first day of school.
	10	Wednesday	Pupils will report.
	15	Monday	Principals' weekly reports due at office.
	16	Tuesday	Pay Day No. 1.
	22	Monday	Principals' weekly reports due at office. Daily Program and Enrollment List due - all teachers.
	25	Thursday	School Committee meeting.
	29	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office.
	30	Tuesday	Pay Day No. 2.
October	2	Thursday	Age and grade reports by buildings as of October 1, 1958 due at Superintendent's Office. Send page 16 of register.

October	6	Monday	Principals' weekly reports due at office.
	10	Friday	Mid point of Ranking Period No. 1. Teachers should by this date check with parents of all pupils who are doing poor work or who are working markedly below capacity. Maintain close contact with parents of such pupils until report cards go out on November 17.
	13	Monday	Columbus Day Observance. Holiday - Flag.
	14	Tuesday	Principals' weekly reports due at office. Pay Day No. 3.
	20	Monday	Principals' weekly reports due at office.
	27	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office.
	28	Tuesday	Pay Day No. 4.
	30	Thursday	School Committee meeting.
	31	Friday	Teachers' Convention. Schools closed.
November	3	Monday	Principals' weekly reports due at office. Bus Inspection.
	7	Friday	First ranking period ends for all schools. Teachers are requested to make use of spaces provided on report cards under heading "Comments by Teacher" when it seems advisable.
	10	Monday	Principals' weekly reports due at office. American Education Week begins. Hold Veterans' Day exercises in all schools.
	11	Tuesday	Veterans' Day. Schools closed. Holiday - Flag.
	12	Wednesday	Pay Day No. 5.
	17	Monday	Principals' weekly reports due at office. Report cards given out at all schools.
	19	Wednesday	Requisitions for general supplies for 1959 due at Superintendent's Office. Requisition forms were sent to all buildings in September.
	24	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office.

November	25	Tuesday	School Committee meeting. Pay Day No. 6.
	26	Wednesday	Schools close at 12:00 noon for Thanksgiving Recess.
	27	Thursday	Thanksgiving Day. Holiday - Flag. Schools closed.
	28	Friday	School Holiday. Schools closed.
December	1	Monday	Schools reopen. Principals' weekly reports due at office.
	8	Monday	Principals' weekly reports due at office.
	9	Tuesday	Pay Day No. 7.
	12	Friday	Mid point of Ranking Period No. 2. Teachers should by this date check with parents of all pupils who are doing poor work or who are working markedly below capacity. Maintain close contact with parents of such pupils until report cards go out on February 2.
	15	Monday	Principals' weekly reports due at office.
	22	Monday	Principals' weekly reports due at office. Monthly register reports due at Superintendent's Office.
	23	Tuesday	Schools close at regular time, P.M., for Christmas vacation. School Committee meeting. Pay Day No. 8.
	25	Thursday	Christmas Day. Holiday - Flag.
	31	Wednesday	Final day for closing accounts of the year.

1959

January	1	Thursday	New Year's Day. Holiday - Flag.
	5	Monday	Schools open. Principals' weekly reports due. Bus Inspection.
	6	Tuesday	Pay Day No. 9.
	12	Monday	Principals' weekly reports due at office.
	19	Monday	Principals' weekly reports due at office.

January	20	Tuesday	Pay Day No. 10.
	23	Friday	Second ranking period ends for all schools. Teachers are requested to make use of spaces provided on report card under heading "Comments by Teacher" when it seems advisable. Written notice should be given parents of pupils in danger of not being promoted. Registers completed for half year.
	26	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office.
	29	Thursday	School Committee meeting.
February	2	Monday	Principals' weekly reports due at office. Report cards given out at all schools.
	3	Tuesday	Pay Day No. 11.
	9	Monday	Principals' weekly reports due at office.
	12	Thursday	Hold appropriate exercises for Lincoln's Birthday; all schools.
	16	Monday	Principals' weekly reports due at office.
	17	Tuesday	Pay Day No. 12.
	20	Friday	Hold appropriate exercises for February 22. Schools close at regular time, P.M., for winter vacation.
	23	Monday	Holiday - Flag.
	26	Thursday	School Committee meeting.
March	2	Monday	Schools open. Principals' weekly reports due. Monthly register reports due at Superintendent's Office. Bus Inspection.
	3	Tuesday	Pay Day No. 13.
	6	Friday	Mid point of Ranking Period No. 3. Teachers should by this date check with parents of all pupils who are doing poor work or who are working markedly below capacity. Maintain close contact with parents of such pupils until report cards go out on April 13.

March	9	Monday	Principals' weekly reports due. Annual Town Meeting at 7:30 P.M.
	16	Monday	Principals' weekly reports due at office.
	17	Tuesday	Pay Day No. 14.
	23	Monday	Principals' weekly reports due at office.
	26	Thursday	School Committee meeting.
	27	Friday	Good Friday - Schools closed.
	30	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office.
	31	Tuesday	Pay Day No. 15.
April	3	Friday	Third ranking period ends for all schools. Teachers are requested to make use of spaces provided on report card under heading "Comments by Teacher" when it seems advisable.
	6	Monday	Principals' weekly reports due at office.
	13	Monday	Principals' weekly reports due at office. Report cards given out at all schools.
	14	Tuesday	Pay Day No. 16.
	17	Friday	Schools close at regular time, P.M., for spring vacation.
	20	Monday	Patriots' Day Observance. Holiday - Flag.
	23	Thursday	School Committee meeting.
	27	Monday	Schools open. Principals' weekly reports due at office.
	28	Tuesday	Pay Day No. 17.
May	4	Monday	Principals' weekly reports due. Monthly register reports due at Superintendent's Office. Bus Inspection.
	6	Wednesday	Requisitions for janitors' supplies due.
	11	Monday	Principals' weekly reports due at office.

May	12	Tuesday	Pay Day No. 18.
	15	Friday	Mid Point of Ranking Period No. 4. Teachers should by this date check with parents of all pupils who are doing poor work or who are working markedly below capacity. Maintain close contact with parents of such pupils until report cards go out on June 19.
	18	Monday	Principals' weekly reports due at office.
	25	Monday	Principals' weekly reports due at office.
	26	Tuesday	Pay Day No. 19.
	28	Thursday	School Committee meeting.
	29	Friday	Hold Pre-Memorial Day Exercises in all schools.
	30	Saturday	Memorial Day. Holiday - Flag.
June	1	Monday	Principals weekly reports due. Monthly register reports due at Superintendent's Office. Textbook requisitions for 1958-1959 due at office.
	8	Monday	Principals' weekly reports due at office.
	9	Tuesday	Pay Day No. 20.
	12	Friday	Fourth ranking period ends for all schools. Teachers are requested to make use of spaces provided on report card under heading "Comments by Teacher" when it seems advisable.
	13	Saturday	Ninth Grade Reception, Palmer River School Auditorium, at 8:00 P.M. (date tentative).
	15	Monday	Principals' weekly reports due.
	19	Friday	Monthly register reports due at Superintendent's Office. Principals' weekly reports due. All cards filled out and filed. Final session for all schools. Report cards given out at all schools. See check list for closing duties. Graduation, Palmer River School Auditorium, 2:00 P.M. (date tentative).
	23	Tuesday	Pay Day No. 21.
	25	Thursday	School Committee meeting.

July	4	Saturday	Independence Day. Holiday - Flag.
	7	Tuesday	Pay Day No. 22.
	21	Tuesday	Pay Day No. 23.
	30	Thursday	School Committee meeting.
August	4	Tuesday	Pay Day No. 24.
	18	Tuesday	Pay Day No. 25.
	27	Thursday	School Committee meeting.
September	1	Tuesday	Pay Day No. 26.
	7	Monday	Holiday - Flag.
	9	Wednesday	Schools open (date unofficial).

PROBLEM APPROVED BY

Charles J. Quinn

Raymond W. Quinn

(Problem Committee)

Date *June 1962*

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

5300 S. LINDSAY DRIVE

