

Central Washington University  
ScholarWorks@CWU

---

Electronic Theses

Student Scholarship and Creative Works

---

1957

# A Survey of the Expenditures For and The Practices of Selecting, Purchasing, and Distributing Instructional Materials in Yakima County, Washington

Robert Gene Archer  
*Central Washington University*

Follow this and additional works at: <http://digitalcommons.cwu.edu/etd>

 Part of the [Elementary and Middle and Secondary Education Administration Commons](#)

---

## Recommended Citation

Archer, Robert Gene, "A Survey of the Expenditures For and The Practices of Selecting, Purchasing, and Distributing Instructional Materials in Yakima County, Washington" (1957). *Electronic Theses*. Paper 122.

This Thesis is brought to you for free and open access by the Student Scholarship and Creative Works at ScholarWorks@CWU. It has been accepted for inclusion in Electronic Theses by an authorized administrator of ScholarWorks@CWU.

A SURVEY OF THE EXPENDITURES FOR AND THE PRACTICES OF  
SELECTING, PURCHASING, AND DISTRIBUTING  
INSTRUCTIONAL MATERIALS IN YAKIMA COUNTY, WASHINGTON

---

A Thesis  
Presented to  
the Graduate Faculty  
Central Washington College of Education

---

In Partial Fulfillment  
of the Requirements for the Degree  
Master of Education

---

by  
Robert Gene Archer  
August 1957

APPROVED FOR THE GRADUATE FACULTY

---

Ralph D. Gustafson, COMMITTEE CHAIRMAN

---

Ernest L. Muzzall

---

Donald J. Murphy

## ACKNOWLEDGMENTS

The author is indebted to the following persons for their assistance on this study.

Dr. Ralph D. Gustafson served as Committee Chairman and guided the writing of the thesis.

Dr. Ernest L. Muzzall and Dr. Donald J. Murphy served as members of the Committee.

Dr. Maurice L. Pettit helped in the early stages of the study.

Without the cooperation and assistance of the following persons the survey would not have been possible:

Milton L. Martin, Superintendent, Yakima School District No. 7

Lee A. Colby, Assistant Superintendent, Sunnyside School District No. 201

E. Soley, Business Manager, Wapato School District No. 207

A. K. Temperley, Superintendent, Toppenish School District No. 202

Charles Kimm, Principal, Garfield School, Toppenish School District No. 202

Harold C. Griffith, Superintendent, West Valley School District No. 208

Mrs. Joy Leach, Business Manager-Clerk, Grandview School District No. Jt. 116/200

E. L. Steinke, Superintendent, Selah School District No. 119

Ned Phillips, Superintendent, Naches Valley School District No. Jt. 3

Clarence Zimmerman, Superintendent, Highland School District No. 203

Joseph Temby, Superintendent, Granger School District  
No. 204

Walter A. Hitchcock, Superintendent, Moxee School  
District No. 90

Frank M. Robertson, Superintendent, White Swan  
School District No. 88

W. Lyndle Moore, Superintendent, Zillah School  
District No. 205

M. F. Garred, Superintendent, Mabton School District  
No. 120

Victor Heinlen, Principal, Mabton High School, Mabton  
School District No. 120

Norman L. Westling, Superintendent, Broadway School  
District No. 33

Lawrence I. Palmer, Superintendent, Union Gap School  
District No. 2

Aubrey Dunnington, Principal, Castlevale School  
District No. 115

Victor C. Anderson, Principal, Harrah School District  
No. 108

A. W. Allen, Superintendent, Yakima County

## TABLE OF CONTENTS

CHAPTER	PAGE
I. THE PROBLEM AND DEFINITIONS OF TERMS USED . .	1
The Problem . . . . .	2
Statement of the problem. . . . .	2
Importance of the study . . . . .	3
Limits and scope. . . . .	3
Definitions of Terms Used . . . . .	4
Instructional materials . . . . .	4
Annual school budget. . . . .	5
Selection of materials. . . . .	6
Distribution of materials . . . . .	6
Requisition . . . . .	6
Standardized supply list. . . . .	6
Specifications. . . . .	6
Cooperative purchasing. . . . .	6
Summary . . . . .	7
II. REVIEW OF THE LITERATURE. . . . .	8
Instructional Materials and the Annual School Budget. . . . .	9
Educational plan. . . . .	9
Participation in the preparation of the budget. . . . .	10
Estimating expenditures for instructional materials . . . . .	13
What proportion of the budget should go to instructional materials?. . . . .	15

CHAPTER	PAGE
Expenditures for Instructional Materials . . .	19
Selection of Materials . . . . .	23
Criteria for selection . . . . .	23
Who participates in the selection of instructional materials? . . . . .	24
Standards of quality . . . . .	28
Standards of quantity. . . . .	29
Standardized supply lists. . . . .	30
Purchase of Materials. . . . .	32
Responsibility for purchasing. . . . .	32
Purchasing procedures. . . . .	33
Wholesale and discount purchasing. . . . .	33
Quantity purchasing. . . . .	33
Competitive bidding. . . . .	34
Local purchasing . . . . .	35
Seasonal buying . . . . .	36
Cooperative purchasing . . . . .	36
Purchasing in Washington . . . . .	37
Supply Management. . . . .	38
Receiving. . . . .	38
Storage. . . . .	39
Distribution of supplies . . . . .	40
Summary. . . . .	41
III. THE GROUP AND PROCEDURES USED IN THE STUDY . .	42

CHAPTER	PAGE
Group Used . . . . .	42
The Questionnaire. . . . .	42
Letters. . . . .	43
The Interviews . . . . .	44
Scheduling . . . . .	44
Procedure during the interview . . . . .	45
People interviewed . . . . .	45
Summary. . . . .	46
IV. RESULTS OF THE SURVEY. . . . .	47
Enrollments. . . . .	47
Expenditures . . . . .	49
Total expenditures . . . . .	49
Per pupil expenditures . . . . .	51
Budgeting Funds for Instructional Materials. . . . .	53
Selection of Instructional Materials . . . . .	59
Purchasing . . . . .	63
Storage and Distribution . . . . .	68
Results of Discussions with the Superinten-	
dents. . . . .	71
Summary. . . . .	72
V. SUMMARY AND CONCLUSIONS. . . . .	74
Summary. . . . .	74
Conclusions. . . . .	77
BIBLIOGRAPHY . . . . .	79



CHAPTER	PAGE
APPENDIXES . . . . .	82
APPENDIX A Questionnaire. . . . .	82
APPENDIX B Letters to Superintendents . . . . .	85
APPENDIX C District Numbers . . . . .	87

## LIST OF TABLES

TABLE	PAGE
I. Per Pupil Expenditures for Instructional Materials for the School Year 1953-54 . . .	21
II. Average Expenditure Per Pupil for the Item Indicated, Based Upon October Enrollments for the Years Indicated . . . . .	22
III. Selection of School Materials . . . . .	27
IV. Enrollments of Yakima County School Districts	48
V. Expenditures for Instructional Materials. . .	50
VI. Amounts Per Pupil Expended for Instructional Materials . . . . .	52
VII. Determing the Amount of Money to be Made Available for Purchase of Instructional Materials . . . . .	55
VIII. Participation in the Selection of Instructional Materials . . . . .	60
IX. Requests for Materials. . . . .	61
X. Who Purchased Instructional Materials . . . .	64
XI. Types of Purchasing Used. . . . .	64
XII. Storage and Distribution of Instructional Materials . . . . .	69

LIST OF FIGURES

FIGURE	PAGE
1. School Expenditures for Salaries and Other Costs for the School Year Ending June, 1951	18
2. Increase in Per Pupil Expenditures from 1954-55 to 1957-58 . . . . .	54

## CHAPTER I

### THE PROBLEM AND DEFINITIONS OF TERMS USED

"Without appropriate materials a modern educational program is an impossibility."<sup>1</sup>

"Education in this country is big business. . ."<sup>2</sup>

From these two statements we might conclude that providing instructional materials for education is an essential task that requires good business management.

This study was concerned with the phases of school business management that had to do with procurement of instructional materials for education. The problem areas studied were expenditures and budgeting for instructional materials and the selection, purchasing, and distribution of instructional materials. Annually, school administrators are faced with the following questions: (1) How much money should be provided for purchase of instructional materials? (2) What kinds and quantities of materials should be purchased for instruction? (3) How economically can materials be purchased? (4) How

---

<sup>1</sup>John A. Hockett, "Instructional Materials in the School Program," Instructional Materials for Elementary Schools, Thirty-Fifth Yearbook of the Department of Elementary School Principals, National Education Association, (Washington, D. C., National Education Association, 1956), p. 4

<sup>2</sup>Henry H. Linn, School Business Administration (New York: The Ronald Press Company, 1956), p. 3.

can instructional materials be stored and distributed most efficiently? These questions have been with school officials since the beginning of public education, however, they are amplified today by rising costs and limited school revenues.

Since the author was most interested in Yakima County, Washington the study was devoted to a survey of the existing practices of procuring and handling instructional materials used in that county.

## I. THE PROBLEM

Statement of the problem. It was the purpose of this investigation to study existing practices of selection, purchasing, and distribution of instructional materials used by the school districts of Yakima County, Washington. Primarily, the study was concerned with the following questions:

1. How much money was expended per pupil for instructional materials for the school years of 1954-55, 1955-56, 1956-57, and the projected expenditures for 1957-58?

2. How was the amount of money available for purchase of instructional materials determined when planning the annual school budget?

3. Who decided the kinds and quantities of materials purchased?

4. What procedures were followed in purchasing instructional materials?

5. How were instructional materials stored and distributed after they had been purchased?

Importance of the study. The author believed this study to be important for the following two reasons:

1. According to most educational authors, school officials need to constantly evaluate their educational programs and to compare them with other schools. The results of this study should give Yakima County school officials an opportunity to see how their programs of procuring and handling instructional materials compare with other districts in the county.

2. This study may be of value to those persons who are interested in learning more about the problems of securing and handling instructional materials or who are interested in preparing for positions in school business administration.

Limits and scope. The following were recognized as limitations of the study:

1. This study was limited to a survey of eighteen school districts in Yakima County.

2. In studying the amounts of money expended by the districts for instructional materials other factors

such as amounts of revenue available, differing educational programs, and other school costs such as transportation, operation, maintenance, salaries, etc. were not taken into consideration. It was realized that these other factors might have a bearing on the amount of money expended for instructional materials.

3. Information for the study was gained through personal interviews with administrators of the school districts in Yakima County. This may or may not have been the best way to obtain information about their instructional materials programs. Also, teachers were not asked for information in this survey. Their opinions might have differed from that of the administrators.

4. Many factors might enter to change a district's program of procuring and handling instructional materials in any given year.

## II. DEFINITIONS OF TERMS USED

Instructional materials. The term instructional materials means all items, other than equipment, purchased or rented by the school district for use in its instructional program. The classifications for expenditures for such materials were classified as follows in the State of Washington accounting guide for school administrators:

25. Instructional Supplies

Cost of all supplies used in the instructional program. Supplies differ from equipment in that supplies are consumable and are not expected to last over a period of years. Class as supplies items which can be included in any of the following groups:

- A. Articles destroyed or consumed when used (Pencils, paper, erasers, nails, paints, etc.)
- B. Articles of relatively short service life, requiring frequent replacement (basketballs, flags, phonograph records, etc.)
- C. Fragile articles frequently broken and small articles frequently replaced (scissors, rulers, test tubes, etc.)
- D. Articles which may not meet the above definitions but for which the cost is too small for the purchase to be considered a permanent improvement to the plant. . . (small shop tools, home economics dishes and utensils, small items for the science laboratory, etc.)

26. Instructional Expense

Travel expense of instructional personnel, field trip expense not covered under transportation, graduation expense, rental of films and exhibits.

27. Textbooks

Cost of all textbooks, including repair, which are furnished pupils and which are not for library use.

28. Library and Reference Expense

Cost of library books, including repair, library supplies, periodicals, films and recordings, <sup>3</sup> charts, globes, maps, pictures, and exhibits.<sup>3</sup>

Annual school budget. The annual school budget is a plan prepared by the school district to show anticipated revenues and expenditures for the ensuing year.

---

<sup>3</sup>Pearl A. Wanamaker, Standard Accounting Practices in School Administration (Olympia: Office of the Superintendent of Public Instruction, 1948), pp. 49-50.



Selection of materials. The term selection of materials was used to indicate all of the planning and decision making that went into determining what kinds and quantities of instructional materials were to be procured.

Distribution of materials. The term distribution of materials means the procedures used by the school district in distributing materials to individual schools and teachers after the materials have been purchased.

Requisition. This term indicates order for instructional materials submitted by principals and teachers.

Standardized supply list. This term refers to a compilation of items deemed adequate and essential in the instructional program from which teachers and principals order supplies.

Specifications. Specifications are definite and complete statements concerning the quantity and quality of materials the district desires.

Cooperative purchasing. This term refers to the purchasing of materials done jointly by two or more school districts.

### III. SUMMARY

Providing adequate instructional materials is a problem with which school officials are confronted annually. Good business management is essential in this matter. This study was designed to survey existing practices in use in Yakima County, Washington for procuring and handling instructional materials. The investigator recognized several limitations.

## CHAPTER II

### REVIEW OF THE LITERATURE

A considerable body of literature dealing with school financial problems has been written during the last thirty years. Many texts dealing with this topic were written during the late 1920's and the early 1930's. Since that time there have been revisions of these early texts and a few new texts written. Several of these texts were reviewed for this study. Periodical literature, especially that directed to school administrators, was also reviewed.

It might be well to note here that many of the suggested plans for management of the instructional materials program that were presented twenty years ago are still considered appropriate for today. There is a noticeable trend in the literature for school districts conforming more and more to the suggestions of leading educational authors in this field.

The literature that was reviewed for this study is divided into the following topics: (1) literature related to providing for instructional materials in the annual school budget; (2) expenditures for instructional materials in the United States and the state of Washington;

(3) literature related to the selection of instructional materials; (4) literature related to the purchasing of instructional materials; and (5) literature related to the storage and distribution of instructional materials.

Through a review of the literature certain criteria for judging current practices in the management of instructional materials in Yakima County were found.

#### I. INSTRUCTIONAL MATERIALS AND THE ANNUAL SCHOOL BUDGET

Educational plan. It is with the preparing of the annual school budget that the problem of securing instructional materials begins. Two questions are pertinent to this problem: (1) how much money should be provided for instructional materials, and (2) on what basis?

DeYoung states:

The ideal school budget contains three parts: (1) the educational plan, which is a definite statement of the educational policies and program; (2) the spending plan, which is a translation of the accepted policies into proposed expenditures; and (3) the financing plan, which proposes means for meeting the cost of the educational needs. The educational plan should form the basis for the spending and financing plans.<sup>1</sup>

Thus under DeYoung's method of budget planning, school personnel would set up their educational objectives

---

<sup>1</sup>Chris A. DeYoung, Budgeting in Public Schools (Chicago: John S. Swift Co., Inc., 1946), p. 7.

and then decide what materials they would need to carry out these objectives. The necessary funds to purchase such materials would then be provided for in the budget.

However, DeYoung points out that few schools start with the educational plan first in preparing their budgets. He reports that most schools start with the amount of revenue that they anticipate for the coming year and then decide upon the expenditures plan.<sup>2</sup> Other authors reviewed substantiate DeYoung in this matter. They feel that too many instructional programs of schools are based upon the amount of revenue available rather than on a sound educational plan. In this connection, Strayer reports in his survey of education in the state of Washington in 1946 that:

Many school districts have been obliged year after year to use all the money they could legally raise in order to maintain the program of the district, and the budget was determined not by what they needed to finance the program but by how much money they could raise.<sup>3</sup>

Participation in the preparation of the budget.

Preparation of the annual school budget in most cases is the responsibility of the school district superintendent.

---

<sup>2</sup>Ibid., p. 8.

<sup>3</sup>George D. Strayer (Director) Public Education in Washington, a Report of a Survey of Public Education in State of Washington (Olympia: State of Washington, 1946), p. 107.

This does not mean that the superintendent does all of the work of preparing the budget. Usually he calls upon the assistance of his staff in forming the budget. The extent to which staff participation is used in preparing the school budget varies greatly from district to district. Johns and Morphet report a trend toward more participation by principals and teachers in preparation of the budget especially in the area of planning for instructional materials.<sup>4</sup>

Reeder states two advantages in having the school staff assist in budget preparation.

In the first place, it secures the necessary information upon which the preparation of a good budget is dependent. In the second place, it gives the employees who help to prepare the budget a feeling of partnership in and responsibility for this important task, all of which contributes<sup>5</sup> to their esprit de corps and professional growth.<sup>5</sup>

Most authorities agree that staff cooperation in preparation of the budget is desirable. However, Johns and Morphet point out that:

In too many cases this is still a perfunctory and superficial task involving the turning in of requests for supplies and equipment to principals who in turn

---

<sup>4</sup>R. L. Johns and E. L. Morphet (Eds.), Problems and Issues in Public School Finance (New York: Bureau of Publications, Teachers College, Columbia University), p. 343.

<sup>5</sup>Ward G. Reeder, The Fundamentals of Public School Administration (New York: The Macmillan Company, 1941), p. 381.

compile the lists for their schools and turn them over to the superintendent.<sup>6</sup>

Strayer reports on staff participation in budget preparation in the state of Washington:

In few Washington districts does the participation of staff amount to anything more than the mere collection of annual requisitions later to be<sup>7</sup> adjusted in terms of costs and revenue limitations.

There are many districts, however, that make excellent use of their staffs in assisting in preparation of the budget. Mayo reported on staff participation in budget making in Redwood City, California. He reported that committees of teachers and principals did all of the preliminary work in forming the budget in that district. They formulated the educational program, decided what materials would be needed, and then submitted detailed information regarding the needed materials and projected enrollments.<sup>8</sup>

Eggert also reported on a plan for budget making by the faculty. The district that he reported on had had some ill feeling between departments, that one department was receiving more funds for materials than the other.

---

<sup>6</sup>Johns and Morphet, op. cit., p. 344.

<sup>7</sup>Strayer, op. cit., p. 106.

<sup>8</sup>Scovel S. Mayo, "School Budget Preparation and Control," American School Board Journal, 130:25-27, March, 1955.

So, a plan was worked out whereby teachers from all departments would work on preparing the budget together. This way they could see the total program in relation to their own department.<sup>9</sup>

Staff made budgets are not without problems, however. Reynolds lists some problems of the staff made budget:

1. Teachers are different and have different ideas.
2. Some purchases will remain professionally unsound as long as staff members are less than perfect.
3. There may be waste through unwise selection.
4. Budgets are usually prepared in the spring when teachers are extremely busy.
5. Pressures of time may strain the staff and mean that important items may be forgotten.
6. Teachers often lack complete information necessary for procurement of materials.<sup>10</sup>

Reynolds went on to show that one district had solved some of these problems by putting their preparation of the budget on a year around basis, and by providing teachers with better information about instructional materials.<sup>11</sup>

Estimating expenditures for instructional materials.

---

<sup>9</sup>Lee C. Eggert, "Make School Budget Planning a Faculty Affair," School Executive, 73:42-43, September, 1953.

<sup>10</sup>George R. Reynolds, "The Staff Made Budget," National Elementary Principal, 33:16-17, May, 1954.

<sup>11</sup>Ibid.



Annually, school personnel are confronted with the task of preparing estimates of expenditures for instructional materials for the ensuing year. Too often these estimates are based wholly upon what was expended the previous year. As a result the instructional materials program may become stagnated with no new materials being obtained.

Reeder suggests that school officials keep the following five factors in mind when estimating expenditures:

1. Expenditures for the present year and the preceding one, two, or three years should be kept in mind.
2. Changes in the cost of various services, materials and commodities should be known.
3. The size of the school enrollment also should be considered.
4. Consideration should also be given to whether any improvements calculated to secure a better educational program are desirable or necessary.
5. Finally, there should be a critical examination of expenditures made during the current year to ascertain any items which may be eliminated from the budget without crippling the efficiency of the schools.<sup>12</sup>

DeYoung reports that the task of estimating expenditures can be made easier by:

1. Preparing a budgetary calendar.
2. Gathering accurate enrollment data.
3. Keeping accounts of all expenditures.
4. Keeping a file and record of all purchases.
5. Use of a standard list of supplies.
6. Annual and continuous inventories.
7. Conferences with teachers and principals to predict future needs.
8. Establishing a unit allotment method based on pupil, teacher, or school.<sup>13</sup>

---

<sup>12</sup>Reeder, op. cit., p. 382.

<sup>13</sup>DeYoung, op. cit., pp. 56-67.

The state of Washington accounting guide suggests that expenditures for instructional supplies, textbooks, and library and reference materials be based upon the following factors:

Certain expenditures are best estimated by using the anticipated enrollment of the district as a basis. The past experience of the district should provide an index of per pupil expenditures for such items. This index can be applied to enrollment data and will provide a basic figure for this type of expenditure. The basic figure can then be modified by such other factors as changes in district policy, increase or decrease in the price of commodities, extension or withdrawal of service, etc.<sup>14</sup>

What proportion of the budget should go to instructional materials? In the literature reviewed by the author there was little information on suggested percentages of the total budget that should go for expenditures for instructional materials. Most of the authors called for a "well-proportioned" budget that gave adequate funds for the total school program. It was also felt that the important item of instruction, which would include instructional materials, was the one phase of the school program that should not be slighted in the budget.

Reeder says that the proportion of the budget given to any one phase of the school program will vary because

---

<sup>14</sup>Wanamaker, op. cit., p. 15.

of differences in size of districts, transportation requirements, differences in school programs, differences in plant operation, etc. He further stated that since instructional service is the most important item in school work, as large a percentage of the school funds as possible should be given to it.<sup>15</sup>

Linn further states the importance of instructional materials:

The loss in efficiency of service as a result of inadequate supplies may be far in excess of any fictitious savings effected through a reduction in expenditures for supplies.<sup>16</sup>

Schuller in speaking of budgeting funds for audio-visual materials makes this statement:

In the writer's opinion, the only sound basis for arriving at a budget for an audio-visual program is to find out needs for the program, determine the cost of these needs, and finally submit the whole picture to school authorities to weigh the costs of such a planned audio-visual program against all other school services similarly expressed in dollar needs.<sup>17</sup>

Latest figures from the United States Office of Education reveal that 4.07 per cent of current expenditures

---

<sup>15</sup>Reeder, op. cit., pp. 383-384.

<sup>16</sup>Henry H. Linn, Practical School Economics (New York: Bureau of Publications, Teachers College, Columbia University, 1934), p. 88.

<sup>17</sup>Charles F. Schuller (ed.), The School Administrator and His Audio-Visual Program (Washington, D. C.: Department of Audio-Visual Instruction, National Education Association, 1954), p. 233.

for education is used for the purchase of textbooks, library materials, and instructional supplies and expense.<sup>18</sup> Figure 1 illustrates the relation of expenditures for instructional supplies to other school expenditures in the state of Washington. In Washington, as in the nation as a whole, only four per cent of the current expenditures for education is used for purchase of instructional materials. Thus, despite the cited references to the importance of instructional materials it appears that only a small percentage of the total expenditures for education is used for the purchase of these materials.

DeYoung reported on the unit allotment technique of proportioning funds to different phases of education. Under this plan a sum of money is allotted per pupil, or in some cases per teacher, for each expenditure classification in the budget. Thus a school might estimate how much money it will be able to expend for textbooks, for example, because it is known that a certain per pupil allotment will be made for that purpose.<sup>19</sup> This plan seems to have some merit in the matter of ease of administration and in supplying pupils with somewhat equal

---

<sup>18</sup>United States Department of Health, Education and Welfare, Biennial Survey of Education in the United States, 1952-54 (Washington, D. C.: Government Printing Office, 1956), Tables 26 and 29.

<sup>19</sup>DeYoung, op. cit., pp. 67-69.

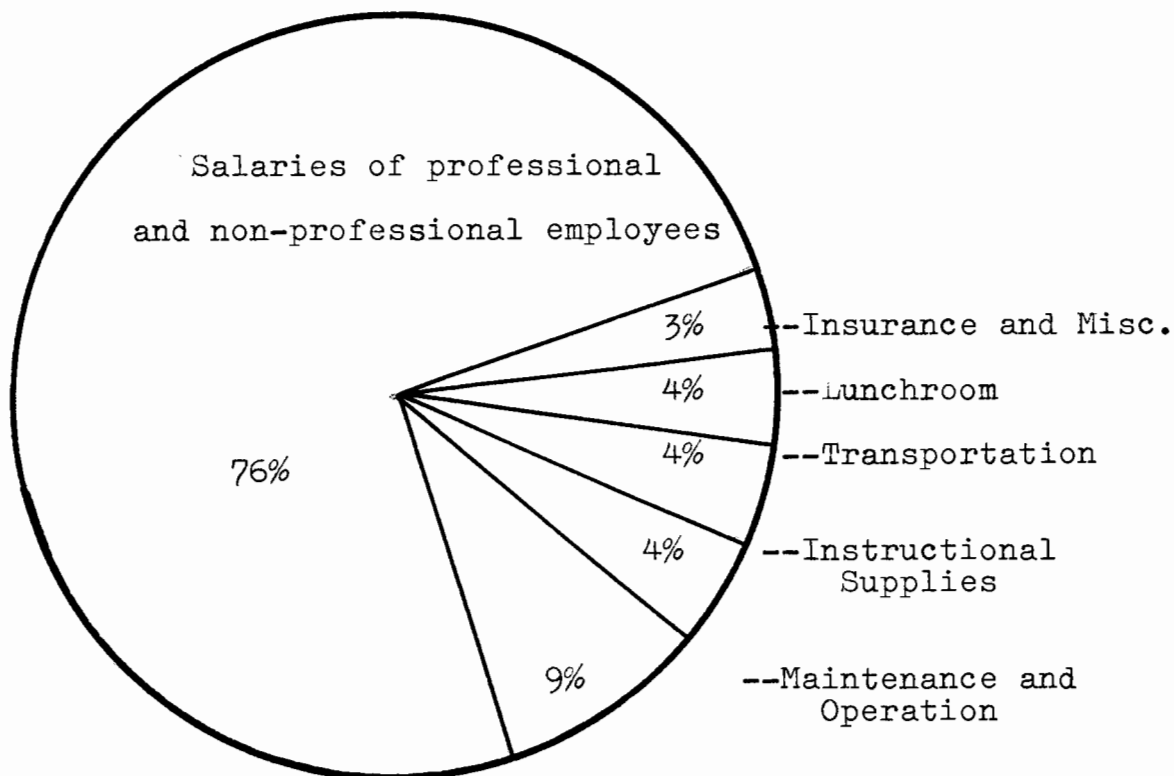


FIGURE 1

School Expenditures for Salaries and Other Costs for the School Year Ending June 1, 1951. (From Pearl A. Wanamaker, Facts and Figures About the Public Schools of Washington (Olympia: Office of the Superintendent of Public Instruction, 1951), p. 25.

expenditures for materials. Mayo reported that Redwood City, California schools operated in this manner. Instructional supplies, including textbooks and library materials, received 4.95 per cent of the total budget. This amounted to approximately twenty-two dollars per student.<sup>20</sup>

Strayer reported that school districts in the state of Washington needed better plans for proportioning funds to the different expenditure classifications. He said that the most common procedure by districts in the state was to distribute the available funds on a basis roughly related to the experience of the current year.<sup>21</sup> (It should be noted here that this survey was in 1946 and that the accounting guide published in 1948 tries to correct some of the weaknesses Strayer found.)

## II. EXPENDITURES FOR INSTRUCTIONAL MATERIALS

In the school year of 1953-54 the public schools of the United States spent \$279,931,000 for textbooks, library, and instructional supplies and expense.<sup>22</sup> This would appear to be a large amount of money for these items,

---

<sup>20</sup>Mayo, op. cit., pp. 26-27.

<sup>21</sup>Strayer, op. cit., p. 107.

<sup>22</sup>United States Department of Health, Education and Welfare, op. cit., Table 29.

however, this sum amounts to only \$9.71 per pupil as shown by Table I. Table I shows the average per pupil expenditures for textbooks, library, and instructional supplies and expense. Averages are shown for the nation, eleven western states, and the state of Washington. Notice that Washington's per pupil expenditures rank above that of the United States, but below that of the western states in expenditures for instructional supplies and expense, and in the total per pupil expenditures for the items mentioned.

Table II shows the average per pupil expenditures for various items from 1947-48 to 1955-56 in the state of Washington. It also shows the per cent of increase in per pupil expenditures for the various items. This table was taken from a report by the State Superintendent of Public Instruction to the State Legislature. The following comments are pertinent to this table:

Observe that the per pupil cost of utilities (the one item over which school districts have little control) has increased over 159 per cent. On the other hand, the per pupil expenditure for other items has increased from 31.5 per cent to 76.7 per cent, despite the fact that the increase in unit prices of these items is comparable to the increase in the cost of utilities. In other words, per capita expenditures for these items should have been increased from 100 to 150 per cent in order to maintain the 1947 level. This indicates a substantial reduction since 1947 in such classroom essentials as books, instruction supplies, and equipment. In fact, the educational program of the public schools is being impaired because of the financial inability of school

TABLE I  
 PER PUPIL EXPENDITURES FOR INSTRUCTIONAL MATERIALS  
 FOR THE SCHOOL YEAR 1953-54\*

	Textbooks	Library	Instructional Supplies and Expense	Total
United States	\$2.52	\$ .65	\$ 6.54	\$ 9.71
Western States	1.65	.41	11.14	13.20
Washington	3.29	1.58	6.70	11.57

\*United States Department of Health, Education, and Welfare, Biennial Survey of Education in the United States, 1952-54 (Washington, D. C.: Government Printing Office, 1956), Tables 16 and 29.



TABLE II

AVERAGE EXPENDITURE PER PUPIL FOR THE ITEMS INDICATED,  
 BASED UPON OCTOBER ENROLLMENTS FOR THE YEARS INDICATED\*

School Year	Text Books	Library Books	Instruction Supplies	Replacement of Equipment	Utilities
1947-48	\$2.34	\$1.33	\$5.02	\$2.00	\$2.02
1948-49	2.53	1.29	5.37	1.92	3.13
1949-50	2.54	1.30	5.15	1.85	3.55
1950-51	2.51	1.32	5.52	1.80	3.84
1951-52	2.62	1.36	5.71	1.92	4.09
1952-53	3.06	1.48	5.75	2.21	4.25
1953-54	3.40	1.64	6.25	2.38	4.64
1954-55	3.53	1.72	7.70	2.61	4.90
1955-56	3.82	1.91	8.87	2.63	5.24
Percent of Increase 1948 to 1956	63.2%	43.6%	76.7%	31.5%	159.4%

\*Pearl A. Wanamaker, Financing Public Schools of the State of Washington (Olympia: Office of the Superintendent of Public Instruction, 1957), p. 10.

districts to provide teachers with the essential tools of their profession.<sup>23</sup>

### III. SELECTION OF MATERIALS

In the purchasing of instructional materials one of the first jobs is to determine the type, quality, and quantity of the items required. The selection process is concerned with these questions: (1) What criteria should be used in selecting materials? (2) Who should participate in the selection? (3) What are the desired quantities and qualities?

Criteria for selection. The literature reviewed suggested several criteria to be used in the selection of instructional materials. Mort and Reusser state:

The supplies . . . used in public schools should be such as to facilitate the activities and procedures employed in the attainment of the aims of education.<sup>24</sup>

Hockett lists the following criteria for the selection of equipment and supplies:

1. Each item . . . must be justified by its contribution to the educational purposes of the school.
2. The equipment and supplies provided in a school should be in harmony with the philosophy of education held by the school staff.

---

<sup>23</sup>Pearl A. Wanamaker, Financing Public Schools of the State of Washington (Olympia: Office of the Superintendent of Public Instruction, 1957), p. 10.

<sup>24</sup>Paul R. Mort and Walter C. Reusser, Public School Finance (New York: McGraw-Hill Book Company, 1941), p. 311.

3. Equipment and supplies should be appropriate to the maturity and educational level of the pupils who will use them.

4. Both supplies and equipment should be designed and used in accord with the best that is known about how children develop and how learning takes place.

5. Equipment and supplies should be well constructed of appropriate materials, designed for repeated, safe use and for efficient storage and maintenance.

6. Policies governing the selection and purchase of equipment and supplies should be formulated by the board of education based upon the recommendations of teachers and administrators.<sup>25</sup>

Linn states that in selecting instructional materials the following things should be kept in mind:

. . . .the purpose the item is to serve, by whom it is to be used, how it is to be used, what it is expected to do, and the results to be obtained.<sup>26</sup>

In summary, it would appear that the chief criteria for selection of materials is their value to the instructional program.

Who participates in the selection of instructional materials? In the past the selection of materials by the school board or superintendent without assistance from the rest of the school staff has often proved unsatisfactory. Thus school districts are relying more and

---

<sup>25</sup>John A. Hockett, "Instructional Materials in the School Program," Instructional Materials for Elementary Schools, Thirty-Fifth Yearbook of the Department of Elementary School Principals, National Education Association (Washington, D. C.: National Education Association, 1956), p. 4.

<sup>26</sup>Henry H. Linn, School Business Administration (New York: The Ronald Press Company, 1956), p. 3.

more upon principals, supervisors, and teachers in the selection of instructional materials. In many districts the school principal has the responsibility for determining the needs of his building. In turn the principal generally consults with his teachers as to what they desire in the way of instructional materials. Other districts have organized teacher committees to study school needs in the field of instructional materials. Textbook, audio-visual, library, and art committees are some of those to be found. These committees have varying degrees of responsibility for the selection of materials.

Throughout most of the literature reviewed runs the theme that the persons who use the materials should assist in the selection of them. Two studies bear this out. Mort and Reusser reported on a study conducted by the National Association of Public School Business Officials:

A study . . . involving 297 schools, shows that the responsibility for the selection of school supplies is distributed as follows: In 22 per cent of the school systems, the selection is entrusted to single individuals. This includes 70 of the 297 school systems. In these the superintendent is responsible in 62, the supervisor in 4, the principal in 2, and a teacher in 2. In the remaining 78 per cent of the schools, a combination plan is employed. This involves 227 schools. In 40 of these the business manager, the superintendent, and the principal are named; in 47 the superintendent and members of his staff. In all there are 26 different combinations of superintendents, supervisors, principals, teachers, and members of the board of education responsible for supply selection. . . .The practice of selecting

supplies cooperatively by the members of<sup>27</sup> the staff is very much in evidence in this study.

The editors of School Executive conducted a survey of 409 public schools in 1954 to determine who participates in the selection of materials. The editors were primarily concerned with finding the people who initiated or recommended the selection of a product and who reviewed the recommendation prior to purchase. Table III was taken from this survey. It shows that many people, especially teachers, participate in the selection of materials. The table shows the per cent of the schools that use a particular person or persons to assist in the selection of materials.

The editors of the same periodical had also conducted a similar survey in 1949. They reported the following significant changes from 1949 to 1954:

1. Regardless of the size of the systems, responsibility in the selection process grew remarkably consistent.
2. Superintendents delegated more responsibility for selecting materials to staff members.
3. Superintendents and school boards were giving principals and supervisors more responsibility for review of recommendations.
4. Group responsibility for selection of materials showed the greatest increase in use.
5. Pupils were reported as helping to select

---

<sup>27</sup>Mort and Reusser, op. cit., p. 312.

TABLE III  
SELECTION OF SCHOOL MATERIALS\*

Persons	Teaching Materials and Textbooks		Library Books and Materials		Pupils' Supplies	
	Recommend	Review	Recommend	Review	Recommend	Review
Groups	19%	1%	12%	%	8%	%
State Department	5					
School Board		6		2		3
Superintendent	2	59	1	54	4	57
Business Manager				2	1	8
Principals	13	66	11	57	24	55
Supervisors	10	17	12	16	11	16
Teachers	86	3	81	3	78	2
Pupils	1		1		2	

NOTE: Percentages in any one column will total over 100 per cent since the schools use more than one person in selecting materials. Groups refer to teachers, supervisors, principals, etc., working in committees.

\*"Who Selects School Materials," School Executive, 74:73, December, 1954.

supplies in 2 per cent of the schools where there had not been any report of pupil selection in 1949.<sup>28</sup>

Reeder provides a good summation of the desirability of utilizing staff participation in the selection of instructional materials:

The policies of progressive school systems usually require the school superintendent to appoint supply committees of school employees, and give to these committees the responsibility for investigating the supply needs and for making recommendations on the kind and the amount to be purchased. . . .The school board should not purchase supplies. . . .without consulting. . . .employees who must use the materials. Persons who must use the materials should know best about the most appropriate kind and quality to be selected. When school boards do the selecting, there is danger that classrooms, attics, basements, and other parts of school buildings will be cluttered with unused and unusable supplies and equipment. . . . School boards should, of course, determine the general policies which shall govern the selection, purchase, and use of supplies.<sup>29</sup>

Standards of quality. In selecting instructional materials it is important to keep in mind the quality desired in the material. Linn says:

Differentiation in qualities should be evaluated in relation to the purpose to be served.<sup>30</sup>

Thus a district should not purchase the highest quality .

---

<sup>28</sup>"Who Selects School Materials," School Executive, 74:77-78, December, 1954.

<sup>29</sup>Ward G. Reeder, School Boards and Superintendents (New York: The Macmillan Company, 1954), pp. 146-147.

<sup>30</sup>Linn, School Business Administration, op. cit., p. 254.

of typing paper for a beginning typing class where a lesser grade would serve just as well. Nor should the district purchase inferior quality shop tools that would not last a sufficient time. Authors in the field of school business management think that larger districts should maintain testing programs, and that the smaller ones could make use of certified products and consumer research reports in determining the quality of many materials.

Teachers should assist in determining specifications or standards of quality that they desire for the instructional materials that they wish to use. Most authorities agree that it is easier to select a material if it is known exactly what the material is to be used for, how it is to be used, and what is expected from the material by the user.

Standards of quantity. After it has been determined that a certain material is desirable comes the question of what amounts or quantities of that material should be purchased. Mort and Reusser maintain that it is just as important for school systems to develop standards of quantity as it is standards of quality.<sup>31</sup> If the school does not set up standard quantities of materials to be

---

<sup>31</sup>Mort and Reusser, op. cit., p. 314.



used by teacher, grade, department, or pupil oversupply of some materials and undersupply of others is likely to develop.

Mort and Reusser report that many districts compile lists showing necessary or desirable quantities of materials for each grade or department.<sup>32</sup> Under art materials for a certain grade it might be deemed necessary to have 15 sheets of drawing paper per pupil for one year, for example. Tables or charts showing average amounts of supplies used per pupil are also an aid in determining quantities of instructional materials to be purchased.

Standardized supply lists. Many schools were reported to be using a standardized supply list from which teachers and principals select supplies they wish the district to purchase. Authors in the field of school business management recommend a standardized supply list for economy and simplicity reasons. However, standardized supply lists can become obsolete and uneconomical if they are not studied and reviewed to make allowances for introduction of new materials or discarding of materials no longer useful.

Reeder discussed the advantages of maintaining a standardized supply list. Following is a summary of his

---

<sup>32</sup>Ibid., pp. 315-316.

discussion. Reeder maintains that every district, especially the larger ones, should utilize a standardized supply list. The list should contain a description of the item and the grades or subjects for which the item is to be used. He further states that a standardized supply list helps in cutting down the total number of similar materials. (For example, there should not be several different sizes or qualities of drawing paper where one or two would suffice.) This would mean a savings to the district because it would be able to buy in larger quantities. Reeder ended his discussion on standardized supply lists by saying that it was necessary to keep the list up to date, as changes in the kind of supplies were made from year to year.<sup>33</sup>

Peters reported on a standardized supply list developed in Alameda, California. In that district a committee was organized to study the district's supply problem. It was found that school storerooms were full of many items that were not being used. Also there were found to be many kinds of composition paper, crayon, newsprint, chalk, scissors, etc., that could be eliminated by using just one kind or brand of the particular item.

---

<sup>33</sup>Ward G. Reeder, The Fundamentals of Public School Administration (New York: The Macmillan Company, 1941), pp. 397-398.

A standardized supply catalogue was devised that reduced the total number of products by one-third. Peters reported that the catalogue which has been in use for three years had effected the district considerable savings in money and ease of administration of supply management.<sup>34</sup>

#### IV. PURCHASE OF MATERIALS

Responsibility for purchasing. Good management of a school's purchasing program is essential in obtaining the utmost service out of the available funds. Generally, school boards set purchasing policies while the actual purchasing is directed by the superintendent or purchasing agent. Most authorities recommend that all purchasing be done by one person or one department. The trend is for larger schools to hire a business manager to manage the school expenditures. Linn says that it is uneconomical to let school board members, principals, teachers, department heads, and others purchase materials. He also recommends that large and medium-sized school systems employ a person trained in business and education to manage the purchasing program.<sup>35</sup> The superintendent

---

<sup>34</sup>Jon S. Peters, "Standard Supply List," Nation's Schools, 55:104-106, March, 1955.

<sup>35</sup>Henry H. Linn, Practical School Economics (New York: Bureau of Publications, Teachers College, Columbia University, 1934), pp. 65-66.

usually acts as the purchasing agent for smaller districts.

Purchasing procedures. There are many economies that may be effected by wise purchasing. There was much discussion in the literature reviewed pertaining to efficient purchasing procedures. Merits of the several types of purchasing in use will be discussed.

Wholesale and discount purchasing. Authorities recommend that school districts buy from wholesale dealers where possible. This eliminates the "middleman" costs. Also many retail dealers give special discounts to schools. It is recommended that schools inquire about discounts before placing orders.

Quantity purchasing. Purchasing in large quantities as contrasted to purchasing in small quantities usually leads to substantial savings. Linn says:

Other things being equal, the unit cost of school supplies decreases as the quantity purchased increases. This is due to two reasons: (1) the dealer can decrease his percentage of profit per unit and at the same time make a satisfactory total profit on the order, and (2) the overhead costs per unit decrease with an increase in quantity. The accounting involved in filling a small order is not much less, if any, than that required in filling a large order. Wrapping, packing, shipping, and delivering are less costly per unit for large orders. . . . Purchases should be made in quantities that are usable, however, or waste is likely to result.<sup>36</sup>

---

<sup>36</sup>Ibid., p. 83.

Competitive bidding. Many school systems require the submission of bids by dealers before school materials are ordered. Purchasing by competitive bidding is more in use for the purchasing of equipment and supplies for operation and maintenance than it is for the purchasing of instructional supplies. However, the larger schools require competitive bids before purchasing instructional materials. Many states have laws requiring schools to secure competitive bids for purchases over a certain amount (usually \$200 to \$300).

Effective use of competitive bid purchasing involves the establishing of definite specifications, drawing up clearly worded contracts, advertising for bids, opening the bids, and choosing the bid that most meets the quality and price desired.

Purchasing on the basis of competitive bids was thought to be good policy by the authors reviewed. It was cited that savings could be made, especially on large purchase orders, by requiring competitive bids. However, Linn points out that purchasing by competitive bidding may lead to an emphasis upon cost rather than quality unless good business sense prevails.<sup>37</sup>

Many schools also use an informal type of competitive bidding. Instead of advertising for formal bids, the

---

<sup>37</sup>Ibid., p. 78.

school business official will seek information regarding prices from the different dealers and then place an order with the one he deems best as to price and quality of goods. Informal purchasing is more used for supplies that are needed on short notice than in yearly buying.<sup>38</sup>

Local purchasing. Often school systems are put under considerable pressure to purchase supplies from local dealers instead of outside dealers. This puts the superintendent in a precarious position, for lower prices on supplies are often obtainable from the outside dealers. Reeder discussed this problem:

Since the local dealer is a local taxpayer, often has children in school, and has a special interest in the community, most school authorities and the general public favor giving him the school's supply orders when his quality, prices, and services are equal to those of non-resident dealers. They agree, however, that when his quality, prices, and services are not equal to those of non-resident dealers, he should not be favored. . . .When school officials extend an unjustified favor to anyone, they are certain to be condemned by other persons living in the community.<sup>39</sup>

Gilbaugh says that the superintendent and school board should invite local dealers in to discuss purchasing policies. He states that if local dealers are made

---

<sup>38</sup>Henry H. Linn, School Business Administration (New York: The Ronald Press Company, 1956), pp. 273-276.

<sup>39</sup>Reeder, School Boards and Superintendents, op. cit., pp. 148-149.

aware that the school is trying to run on a sound business basis, they will not feel they are being unjustly by-passed.<sup>40</sup>

Seasonal buying. In the purchase of school supplies as in other things there are certain times of the year that are better than other times. Melton reported that 85 per cent of the orders for school supplies are placed in the months of June, July, and August. This is unwholesome, he says, because school supply houses are overworked during these months and delays are often encountered in obtaining the supplies, and mistakes are often made in filling the orders.<sup>41</sup> Many schools have put their purchasing programs on a year-around basis. Others report purchasing all their supplies in the spring for the ensuing school year.<sup>42</sup> Most of the authors reviewed cited that school supplies could be purchased at lower prices during the spring months with the highest prices occurring during the fall months.

Cooperative purchasing. Many studies have been

---

<sup>40</sup>John W. Gilbaugh, "How to Purchase Supplies and Keep Friends," School Executive, 74:48-49, November, 1954.

<sup>41</sup>Monroe Melton, "Buying School Supplies Out of Season," American School Board Journal, 128:53-54, May, 1954.

<sup>42</sup>Selecting and Purchasing Supplies and Equipment," School Executive, 73:65-71, July, 1954.

undertaken to show the savings that can be effected by the use of cooperative purchasing. Savings reported are from 10 to 25 per cent over purchasing by the individual district. California requires rural districts to purchase all materials through a county purchasing office. Other states encourage districts to join together in cooperative purchasing plans. Cooperative purchasing has an advantage over individual district purchasing because larger quantities may be purchased at lower prices than the individual school district could obtain.

Muth reported on a cooperative purchasing program in Michigan. There, eight small districts found they were paying much higher per unit prices for school supplies than were the larger districts of the state. A cooperative purchasing plan was inaugurated among the eight districts. In the first year of its operation the districts saved 10 per cent over what they would have had to pay if each district had bought the supplies on its own.<sup>43</sup>

Purchasing in Washington. Strayer made the following observations and recommendations in his 1946 report:

Only the largest school districts make any use of competitive bids. . . .Second-class and third-class

---

<sup>43</sup>C. Robert Muth, "Eight Can Buy Cheaper Than One," Nation's Schools, 52:102, October, 1953.



districts are not required to obtain competitive bids and rarely use them. . . .The smaller districts often pay higher prices than they need to. One small district paid \$9.00 per gross for drafting pencils purchased for \$3.25 a gross by a larger system. . . . Duplication of effort could be eliminated and greater efficiency obtained by the delegation of the responsibility for purchasing for all second-class and third-class districts<sup>44</sup> of a county to the office of the county superintendent.

Most of the school districts in Washington still do not place orders for instructional materials on a competitive bid basis, although they do for expenditures for capital outlay. They do secure price quotations from different dealers before placing orders for supplies, however. Also many of the districts purchase materials from the King County School Directors Association which operates on a cooperative basis.<sup>45</sup>

## V. SUPPLY MANAGEMENT

The purpose of supply management is to assure that all the supplies purchased are available for use when and where needed. Supply management deals with receiving, storage, and distribution of supplies.

Receiving. Supplies are usually delivered to a

---

<sup>44</sup>Strayer, op. cit., pp. 110-111.

<sup>45</sup>Opinion expressed by A. W. Allen, Yakima County School Superintendent, personal interview.

central place in the school district and then broken down into smaller quantities for delivery to the individual schools in the district. All supplies should be checked immediately upon delivery for quantity, quality, and condition. If supplies are not checked soon after deliveries, the district may risk being cheated on the quantities ordered or on the condition of the supplies received. A responsible person from the purchasing department should do the checking.<sup>46</sup>

Storage. Two plans are generally in use for storage of school supplies. In some districts supplies are stored in a centrally located district warehouse from where they are distributed to the individual schools periodically or upon requisition. The majority of the school districts send supplies directly to the individual schools where they are stored in the school storeroom. Larger districts appear to use the first plan more.

Regardless of where the supplies are stored there are certain principles which would govern their storage:

1. All supplies must be stored in spaces that are free of destructive factors such as excessive heat or cold, moisture, vermin and insects, and fire hazards.
2. All storage areas must be accessible both for incoming and outgoing supplies.
3. All supplies must be stored as to be readily available when needed.

---

<sup>46</sup>Linn, op. cit., pp. 282-283.

4. All storage areas must be administered under the rule that old stock is used first.

5. A current inventory should be kept for each storage area.

6. Responsibility for proper operation of storage areas must be specifically assigned and clearly understood by all involved.<sup>47</sup>

It was also reported that more attention is being given in school building planning to the inclusion of more storage space for instructional supplies in the classroom.<sup>48</sup>

Distribution of supplies. In districts that maintain central warehouses deliveries of supplies are usually made on periodic basis or upon requisition to the various schools within the district. Distribution of supplies that are stored in the school storeroom is generally under the supervision of the principal. He may have definite plans for distributing supplies to the teachers or he may allow teachers to take supplies from the storeroom as they need them. There is often much waste in the latter procedure. Whatever plans are used for distributing supplies, it is considered essential that accurate records be kept of their disbursement.<sup>49</sup>

---

<sup>47</sup>Ibid., pp. 291-292.

<sup>48</sup>Ibid.

<sup>49</sup>Ibid., pp. 305-308.

## VI. SUMMARY

The review of the literature has shown:

1. Instructional materials are essential to a good educational program and should receive a fair proportion of the expenditures for education.
2. The school budget should be based upon an educational plan.
3. The selection and purchase of instructional materials should be based upon the necessity and value of the materials to the school's educational program.
4. There is increasing staff participation in the selection of instructional materials.
5. Only four per cent of the expenditures for education goes for the purchase of instructional materials.
6. Use of a unit allotment plan was recommended as a guide for selecting, purchasing, and distributing instructional materials.
7. Standardized supply lists that establish standards of quantity and quality are desirable.
8. Economies can be made by purchasing in large quantities, purchasing by competitive bidding, discount or wholesale purchasing, and cooperative purchasing.
9. Materials should be received, stored, and distributed so that they are available when needed.

## CHAPTER III

### THE GROUP AND PROCEDURES USED IN THE STUDY

The idea for this study originated from class work done in connection with a class in school finance at Central Washington College of Education. The group and procedures used in the study were decided upon after considerable deliberation and further study.

#### I. GROUP USED

It was decided to limit the survey to the school districts of Yakima County, Washington. There are two first-class high school districts, twelve second-class high school districts, and six non-high school districts in Yakima County. The two smallest non-high school districts were eliminated from the study because (a) one was in the process of being disbanded and absorbed by two other districts; and (b) accurate records were unattainable in one district due to changes in administrative heads. That left a total of eighteen districts for the survey.

#### II. THE QUESTIONNAIRE

At a meeting with Dr. Maurice L. Pettit, Central

Washington College of Education faculty member, it was decided to obtain the desired information for the study through the use of personal interviews with the superintendents or other administrators of the school districts involved. It was further decided that a questionnaire would be needed to guide the interviews. A preliminary questionnaire containing basic questions related to the study was prepared with the assistance of Dr. Pettit. A search into the literature led to additions to the preliminary questionnaire. The questionnaire as finally used appears in Appendix A.

### III. LETTERS

It was decided to conduct the study during the spring since it was believed that the problem of providing instructional materials would be under consideration at this time. On May 1, 1957 letters were sent to the administrative heads of the twenty Yakima County school districts. The letters explained the purpose of the study, asked for the district's cooperation, and asked for an interview appointment. A copy of this letter may be found in Appendix B. A questionnaire was included with each letter so the administrators would have time to study the questions before the interview. A postal card was also enclosed for the administrator's convenience

in replying to the letter.

Favorable replies to the letter were received from twelve districts. Two districts replied stating reasons for not wishing to be included in the study. There were the two smallest districts previously mentioned. Six districts did not reply to the letter. A second letter was sent to these six districts on May 15, 1957. A copy of this matter may be found in Appendix B. All six districts replied favorably to the second letter. Thus, ninety per cent of the school districts of Yakima County participated in this study.

#### IV. THE INTERVIEWS

Scheduling. Considerable difficulty was encountered in scheduling the interviews. It was found that the month of May was an extremely busy time for school superintendents. Conflicts arose in arranging for many of the appointments, and rescheduling of appointments was necessitated in three instances because of other business that called the superintendents away. This necessitated correspondence by telephone to complete arrangements for appointments. Appointments were finally made with the eighteen districts, making possible one hundred per cent participation by the eighteen districts. The interviews were conducted between the dates of May 9, 1957 and

June 12, 1957.

Procedure during the interview. The interviews ranged in length of time from twenty minutes to fifty minutes with the average length being about thirty minutes. The interviews generally followed the same pattern. First the questionnaire would be discussed part by part, and then a general discussion would follow concerning the topic under study and its relation to other school financial problems. Information desired for the study was written on the questionnaire and notes were taken on the discussion. Following each interview the information on the questionnaire and the notes were checked for completeness.

People interviewed. Twelve superintendents, four principals, two business managers, and one assistant superintendent were interviewed for this study. Two of the principals were the administrative heads of their districts. In one district two interviews were held-- one with the superintendent and one with an elementary principal who was in charge of purchasing materials for the district's elementary schools. The Yakima County School Superintendent was also interviewed for this study.

The administrators interviewed were found to be



interested in the study and very cooperative. The desired information was given freely, and many opinions were expressed concerning the whole problem of providing instructional materials. The administrators sometimes asked questions about what had been learned from districts previously interviewed. It was evident that they were interested in what other districts were doing in regards to the procurement of instructional materials. Results of the study were promised the administrators.

#### V. SUMMARY

Eighteen Yakima County school districts participated in this survey. A letter requesting an interview and explaining the survey was sent to each district superintendent. Interviews were held with administrators of the eighteen districts. In order to get uniform information from all eighteen districts, a questionnaire was prepared to use in these interviews.

## CHAPTER IV

### RESULTS OF THE SURVEY

Results of the survey were compiled on the basis of answers obtained during the interviews with the superintendent or his designated representative. They are discussed in this chapter in relation to each of the six sections of the questionnaire. For convenience in tabulating the results each of the eighteen districts was assigned an arabic number. The names of the districts and their corresponding numbers appear in Appendix C. Numbers 1 and 2 included the first-class districts, numbers 3 through 14 were second-class districts, and numbers 15 through 18 were the non-high school districts.

#### I. ENROLLMENTS

Table IV shows the enrollments for the eighteen districts for the school years of 1954-55, 1955-56 and 1956-57, and the estimated enrollments for 1957-58. Most of the districts gave as their average enrollments the figures taken from the annual October attendance report to the State Superintendent of Public Instruction. The total enrollment for the eighteen districts was 30,259 in 1954-55, 30,737 in 1955-56, 30,944 in 1956-57, and an estimated 32,043 for 1957-58. The increase in

TABLE IV  
ENROLLMENTS OF YAKIMA COUNTY SCHOOL DISTRICTS

District	1954-55	1955-56	1956-57	1957-58*
1	8,421	8,515	8,584	8,600
2	3,817	3,775	3,944	4,294
<b>First Class</b>				
<b>Total</b>	<b>12,238</b>	<b>12,290</b>	<b>12,528</b>	<b>12,894</b>
3	2,480	2,513	2,591	2,643
4	2,165	2,282	2,241	2,315
5	1,262	1,773	1,894	1,950
6	1,797	1,782	1,810	1,865
7	1,716	1,650	1,529	1,700
8	1,268	1,230	1,237	1,287
9	1,535	1,173	1,150	1,150
10	900	1,109	1,090	1,150
11	1,004	1,044	990	1,025
12	636	634	675	700
13	573	581	607	632
14	500	526	559	592
<b>Second Class</b>				
<b>Total</b>	<b>15,836</b>	<b>16,297</b>	<b>16,373</b>	<b>17,009</b>
15	715	756	710	750
16	605	625	553	600
17	549	452	460	460
18	316	317	320	330
<b>Non-High</b>				
<b>Total</b>	<b>2,185</b>	<b>2,150</b>	<b>2,043</b>	<b>2,140</b>
<b>Totals</b>	<b>30,259</b>	<b>30,737</b>	<b>30,944</b>	<b>32,043</b>

\*Estimated enrollment.

total enrollment from 1954-55 to 1957-58 was 1,784 or a 5.9 per cent increase. Breaking this figure down into types of districts it was found that first class districts increased 656 or 5.4 per cent, second class districts increased 1,173 or 7.4 per cent, and non-high school districts showed a decrease of 45 or 2.1 per cent.

## II. EXPENDITURES

Total expenditures. Table V shows the actual or budgeted expenditures for instructional materials by district for the four years. Expenditures for 1954-55, 1955-56, and 1956-57 were taken from expenditure record books maintained by the districts. Figures for 1957-58 were obtained from the preliminary budgets of the districts. The total expenditure for instructional materials for the eighteen districts was \$373,676 in 1954-55, \$426,500 in 1955-56, and \$436,169 in 1956-57. A total of \$492,566 was budgeted for 1957-58. The increase in total expenditures from 1954-55 to the budgeted expenditures of 1957-58 was \$118,890 or 32 per cent. The increase was \$64,885 or 46 per cent in first class districts, \$50,033 or 24 per cent in second class districts, and \$3,972 or 15 per cent in the non-high school districts. Thus, the rate of increase in expenditures for instructional materials is over five times the rate of increase in enrollment.

TABLE V  
EXPENDITURES FOR INSTRUCTIONAL MATERIALS

District	1954-55	1955-56	1956-57	1957-58*
1	\$ 94,615	\$108,809	\$125,865	\$143,500
2	47,000	47,782	46,000	63,000
<b>First Class</b>				
<b>Total</b>	<b>141,615</b>	<b>156,591</b>	<b>171,865</b>	<b>206,500</b>
3	29,444	30,345	29,746	34,971
4	34,878	38,049	38,000	43,000
5	14,907	38,819	30,758	30,758
6	25,502	26,924	29,671	27,400
7	23,605	22,066	22,490	28,000
8	14,300	17,900	19,500	16,545
9	20,000	20,000	13,700	13,700
10	14,472	20,108	18,483	20,500
11	8,806	6,576	7,600	10,500
12	9,468	10,904	11,000	11,500
13	5,851	6,714	7,650	8,650
14	4,200	4,200	5,500	7,400
<b>Second Class</b>				
<b>Total</b>	<b>205,433</b>	<b>242,605</b>	<b>234,098</b>	<b>255,466</b>
15	8,650	8,910	9,125	10,375
16	7,170	7,106	8,031	7,300
17	7,308	6,438	7,150	7,100
18	3,500	4,950	5,900	5,825
<b>Non-High</b>				
<b>Total</b>	<b>26,628</b>	<b>27,404</b>	<b>30,206</b>	<b>30,600</b>
<b>Totals</b>	<b>373,676</b>	<b>426,600</b>	<b>436,169</b>	<b>492,566</b>

\*Budgeted

Per pupil expenditures. A more accurate comparison of the expenditures for instructional materials was obtained by breaking the expenditures down on a per pupil basis. Table VI shows the per pupil expenditures for the school years of 1954-55 through 1957-58 and the four year average for each district. The average per pupil expenditure for all districts was \$12.34 in 1954-55, \$13.88 in 1955-56, \$14.10 in 1956-57, and \$15.34 in 1957-58. The four year average per pupil expenditure was \$13.92. The four year average for first class districts was \$13.51, for the second class districts \$14.28, and for the non-high school districts \$13.51. Districts 4 and 10 had the highest four year average per pupil expenditures, \$17.08 and \$17.25 respectively. Districts 11 and 14 had the lowest, \$8.25 and \$9.68 respectively. The per pupil expenditures tended to increase from year to year, although exceptions to this can be found on Table VI. District 2, for example, spent one dollar more per pupil in the year 1955-56 than it did in 1956-57. Two of the factors that might have caused this are (1) an increased enrollment without a corresponding increase in expenditures, and (2) the purchasing of more major items in one year than the next. The \$21.89 per pupil expenditure reported by district 5 for the school year 1955-56 was largely due to that

TABLE VI

## AMOUNTS PER PUPIL EXPENDED FOR INSTRUCTIONAL MATERIALS

District	1954-55	1955-56	1956-57	1957-58	Average
1	\$11.24	\$12.78	\$14.66	\$16.69	\$13.84
2	12.31	12.66	11.66	14.69	12.83
First Class Average	11.57	12.74	13.72	16.02	13.51
3	11.87	12.08	11.48	13.23	12.17
4	16.11	16.67	16.96	18.57	17.08
5	11.81	21.89	16.33	17.08	16.78
6	14.08	15.11	16.39	14.69	15.04
7	13.76	13.37	14.71	16.47	14.58
8	11.28	14.55	15.76	12.86	13.61
9	13.03	17.06	11.91	11.91	13.48
10	16.08	18.13	16.96	17.83	17.25
11	8.77	6.30	7.68	10.24	8.25
12	14.89	17.19	16.29	16.43	16.20
13	10.21	11.56	12.60	13.69	12.02
14	8.40	7.98	9.84	12.50	9.68
Second Class Average	12.96	14.89	14.30	14.96	14.28
15	12.10	11.79	12.85	13.83	12.64
16	11.85	11.37	14.52	12.17	12.48
17	13.31	14.24	15.54	15.43	14.63
18	11.08	15.65	18.63	17.65	15.75
Non-High Average	12.19	12.75	14.79	14.30	13.51
Average	12.34	13.88	14.10	15.34	13.92

district's initiating a high school program where there had been none previously.

Figure 2 graphically shows the actual monetary increase and the per cent of increase in per pupil expenditures from 1954-55 to 1957-58. The average increase was \$2.50 or an increase of 21 per cent. The increase in per pupil expenditure ranged from an increase of \$.32 to \$6.57. The percentage range was from 3 per cent to 59 per cent. One district reported a decrease in per pupil expenditure from what was spent in 1954-55 to what was budgeted for the year 1957-58. That decrease was \$1.12 or 9 per cent. The 21 per cent average increase in per pupil expenditures was 11 per cent less than the 32 per cent average increase in total expenditures for instructional materials.

### III. BUDGETING FUNDS FOR INSTRUCTIONAL MATERIALS

Section three of the questionnaire was concerned with the question, "How does your district determine the amount of money to be made available for purchase of instructional materials when planning your annual school budget?" The answers to the six questions in this section were tabulated by type of district in Table VII.

"a. Is a certain per cent of your total budget set aside for this purpose?" Four districts reported



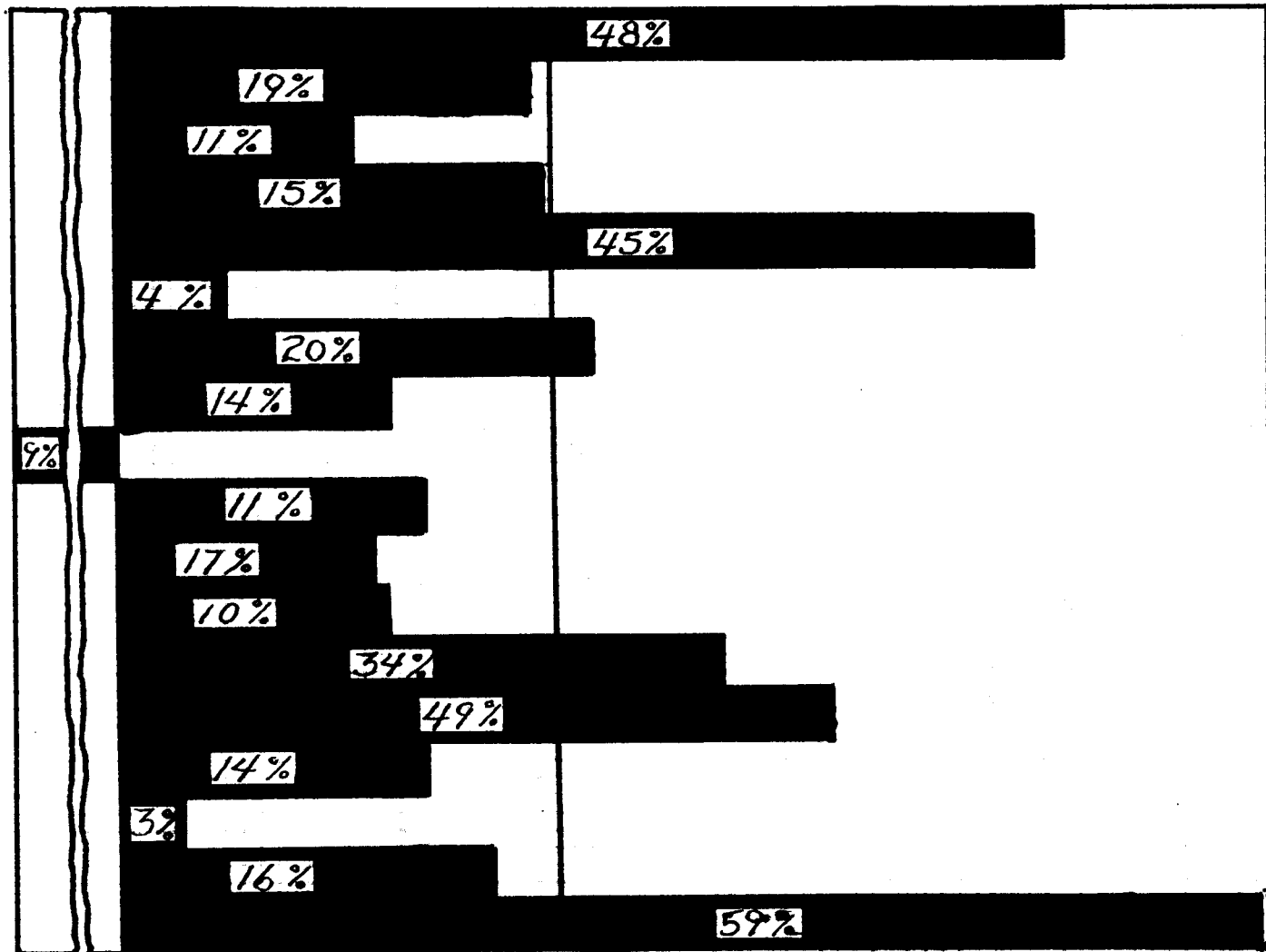


TABLE VII

DETERMINING THE AMOUNT OF MONEY TO BE MADE AVAILABLE  
FOR PURCHASE OF INSTRUCTIONAL MATERIALS

Question	First Class			Second Class			Non-High		
	Yes	No	Part	Yes	No	Part	Yes	No	Part
3a. Is a certain per cent of your total budget set aside for this purpose?	1	1		2	10		1	3	
b. Is a certain amount allotted to each school or each pupil?	1		1	4	5	3	2	2	
c. Do you decide what materials you need and desire first, and then include funds for purchase of these materials in your budget?		1	1	6	3	3	4		
d. Do you decide the amount of money you will budget for purchase of instructional materials first, and then decide what materials you will purchase?	1		1	4	6	2		4	
e. Are you limited in the amount of money that you may allot for purchase of instructional materials in one year?	2			5	2	5	1	2	1
f. Do other areas of your total school budget affect the amount you budget for purchase of instructional materials?	2			9	3		1	3	

that they had established a definite per cent of their budgets for instructional materials. The other fourteen districts reported that the per cent of expenditures for instructional materials tended to run somewhat the same from year to year, but they had not established specified per cents for this. Many of the superintendents stated that their budgets were made up on the basis of the previous year's expenditures. The previous expenditures were then increased or decreased depending upon expected enrollment and changes in needs for certain materials.

"b. Is a certain amount allotted to each school or each pupil?" Seven districts reported that they had established per school or pupil allotments for most materials. Four districts reported that a per pupil allotment had been set up for some materials. Per pupil allotments for library books were most frequently mentioned. The other seven districts said they did not make use of allotments. Most of the superintendents stated that they tried to apportion equal amounts for instructional materials among the various grade levels even though no standard allotment was established. However, expenditures for the different grade levels would vary from year to year as needs arose. One year more might be expended for elementary materials, and the next year more emphasis might be given to materials for

secondary pupils. One superintendent felt that the policy of having the teachers order the materials they needed would tend to evenly distribute the overall per pupil expenditures. The largest district in the county has set up a comprehensive plan for allotment of funds. Each individual school is allotted a certain portion of the budget, and per pupil standards for instructional materials have been established.

"c. Do you decide what materials you need and desire first, and then include funds for purchase of these materials in your budget?" Ten districts reported that materials were selected before the budget was prepared. Four districts answered that this was partly done. Most of the superintendents reported that they tried to budget funds for instructional materials that teachers and principals requested.

"d. Do you decide the amount of money you will budget for purchase of instructional materials first, and then decide what materials you will purchase?" Five districts reported that the amount of money to be provided for instructional materials was established before the selection of materials had been made. Three districts reported this to be partly true. Requests for materials

were trimmed to match the allotted amount of money in these districts. The ten superintendents that answered negatively to this question admitted that the amount of revenue that could be devoted to the purchase of instructional materials was generally known before the selection of materials had been completed. Thus it would seem that the revenue available determined the amount of money that was devoted to instructional materials more than the selection of the materials.

"e. Are you limited in the amount of money that you may allot for purchase of instructional materials in one year?" Eight districts reported that they had limits on the amount of money they could allot to instructional materials; six districts reported that they were partially limited; and four districts reported no limitations. The schools that reported a limit or partial limit were not limited to an established sum of money, but they were limited by the revenue available or in some cases by the established percentage of the total budget devoted to instructional materials. One superintendent stated rather emphatically that it was a "shame" that the schools were unable to purchase all of the instructional materials they would like to use.

"f. Do other areas of your total school budget

affect the amount you budget for purchase of instructional materials?" Twelve districts reported that other areas of the school budget definitely affected the amount that could be budgeted for instructional materials. Many of the superintendents said that salaries, transportation, and fixed costs came first in the budget, and instructional materials was one area that could be "juggled" to meet the total revenue available. One superintendent said that provision for instructional materials came first in his district's budget making. He said that providing the teachers with all of the instructional materials they wanted was a policy of the district that was used to attract prospective teachers.

#### IV. SELECTION OF INSTRUCTIONAL MATERIALS

Section four of the questionnaire was concerned with the question, "Who decides the kinds and quantities of instructional materials to be procured for your district?" Tables VIII and IX refer to this section.

"a. To what extent do the following people participate in this?" Table VIII lists the positions of the people who recommend and approve selection of materials. Individual teachers were reported as participating in the selection process in all eighteen districts. Use of

TABLE VIII  
PARTICIPATION IN THE SELECTION  
OF INSTRUCTIONAL MATERIALS

First Class Districts		
Persons	Recommend	Approve
Superintendent		2
Assistant superintendent		1
Principals	2	2
Supervisors	1	1
Department heads	1	1
Teacher committees	2	
Individual teachers	2	
Joint administrative-teacher committees	1	
Second Class Districts		
Superintendent	3	12
District clerk		1
Principals	8	8
Supervisors	2	
Department heads	4	
Teacher committees	8	
Individual teachers	12	
Joint administrative-teacher committees	6	
Business manager		1
Non-High Districts		
Superintendent	2	4
Principals	2	1
Teacher committees	4	
Individual teachers	4	
Instructional aids coordinator	1	1

NOTE: Numbers above will total more than the number of school districts involved since the districts use more than one person or persons in selecting materials.

TABLE IX  
 REQUESTS FOR MATERIALS

Question	First Class		Second Class		Non-High	
	Yes	No	Yes	No	Yes	No
Do your principals compile lists of needs for their buildings for the coming year?	2		12		4	
Are teachers given lists of materials from which to order for the coming year?	1	1	4	8	3	1
Are requests for instructional materials handled on some kind of equitable plan based on school, pupil, or teacher?	2		6	6	3	1



committees and principals was also reported by all eighteen districts. The superintendent in each district was reported to have the major responsibility for approving recommendations for purchase of materials. Principals were also mentioned in twelve districts as having some authority for approval of teacher selections. In one district, the business manager was given considerable leeway in deciding upon the kinds or brands of materials to be purchased. The larger districts tended to give more responsibility for the selection of materials to committees than did the smaller districts. Textbook committees were the most frequent mentioned type of committee. The smaller districts tended to give more responsibility to the individual teacher in selecting materials.

"b. Do your principals compile lists of needs for their buildings for the coming year?" All eighteen of the districts reported that their principals did prepare such lists. The lists were compiled by the principal with the help of his teachers, or else were compiled from teacher lists turned into the principals.

"c. Are teachers given lists of materials from which to order for the coming year?" Eight districts reported the use of standardized lists. They were of

varying degree of completeness. Rather than choosing from a district made list, most of the teachers made out their own lists of materials they desired. These teacher-made lists were then turned into the principal who compiled them into one building list that was sent to the superintendent. One superintendent said that he did not believe in standardized lists because he felt that teachers would order many materials not actually needed. Other superintendents were in favor of standardized lists if the size of the district warranted them.

"d. Are requests for instructional materials handled on some kind of equitable plan based on school, pupil, or teacher?" An attempt was made to find out if each school or teacher was permitted to select specified quantities of materials. Eleven of the districts had plans for equal participation in the selection of materials. Seven did not. A few of the superintendents felt that limiting the teacher to a certain quantity of materials she could select was unwise since some teachers use many more materials than others.

## V. PURCHASING

Section five of the questionnaire concerned purchasing procedures employed by the districts. Tables X and XI refer to this section.

TABLE X  
WHO PURCHASED INSTRUCTIONAL MATERIALS

Person	First Class	Second Class	Non-High
Superintendent		10	4
Assistant Superintendent	1		
Principal		1	
Secretary of Board	1		
Business Manager		2	
Teachers		1	

TABLE XI  
TYPES OF PURCHASING USED

Type	First Class	Second Class	Non-High
Wholesale	2	7	2
Discount	2	12	4
Seasonal	1	5	1
Quantity	2	12	2
Competitive Bid	2	9	3
Cooperative		3	

"a. What per cent of your instructional materials are purchased in the spring and summer?" The districts reported that from seventy to ninety-five per cent of the materials were purchased in the spring and summer. The average for all districts was eighty per cent. Most of the superintendents were placing or had already placed their large orders for materials during the month of May when the interviews were held.

"b. Are purchases made throughout the year?" The amount of purchasing done during the school year varied from five to thirty per cent of the total purchases made. Purchases were made when unanticipated needs arose or when shortages developed in certain materials.

"c. Do you require requisitions from principals or teachers before instructional materials are purchased, other than the large yearly orders?" All the districts, except three non-high school districts, required requisitions before such purchases were made. Most of the districts had requisition forms available for teacher or principal use. Teacher requisitions usually had to be submitted to the principal for approval.

"d. Who does the purchasing of instructional

materials for your district?" Table X lists the positions of persons responsible for making purchases in the three types of districts. An assistant superintendent and the secretary of the board were responsible for purchasing in the two first class districts. Fourteen superintendents in second class and non-high school districts acted as purchasing agents for their districts. Two second class districts employed business managers to handle their purchasing. In one district an elementary principal made purchases for the district's elementary schools. One second class district reported that it allowed teachers to make purchases of special types of materials. One superintendent voiced the opinion that the superintendent and no one else should direct all purchasing.

"e. Does your district set up its own specifications for certain types of materials?" The larger districts reported the establishing of specifications for many types of materials. The smaller districts did not feel that it was feasible for them to do so. A reliance was reported upon the purchasing of established quality products or well known brands.

"f. Does your district participate in the following types of purchasing plans?" Table XI lists the types of purchasing employed by the three groups. It can be

seen that the districts use many types of purchasing. All of the districts reported the use of discount purchasing. This is probably due to the fact that most school supplies give what is called a school discount. Fourteen districts reported buying in large quantities where possible. The larger the district the larger the quantity that could be purchased. Competitive bid purchasing was reported by fourteen districts. The extent to which it was used varied, however. The districts reported that large orders or special types of materials were purchased upon bid, but as a rule competitive bid purchasing was not used as much for instructional materials as for capital outlay purchases. Only three districts reported taking advantage of cooperative purchasing. These three districts purchased materials from the King County School Directors Association. The three districts reported savings of 10 to 20 per cent on many materials. They also reported the use of school buses and trucks in transporting the materials to their own districts which reportedly was another economy. Some of the other superintendents felt that the King County School Directors Association did not provide quality materials. Others felt that freight costs would make the cost of purchasing from the association prohibitive.

"g. Does your district check the quality, durability, usability, and service policies of the dealer against the expense of materials considered for purchase?" Thirteen districts said they definitely weighed these factors in relation to cost. A few of the larger districts ran testing programs on some items, but the majority of the districts purchased from long-established, reliable firms or upon previous knowledge of the qualities of the particular material. The three districts that purchased from the King County School Directors Association reported that the association checked on the qualities of materials. Many of the superintendents stated that through experience they had learned that it was not always economical to purchase the cheapest material.

## VI. STORAGE AND DISTRIBUTION

Section six of the questionnaire concerned the question, "What procedures does your district use for handling instructional materials after they have been procured?" Table XII is a tabulation of the answers to the questions of section six.

"a. Are materials stored in a district warehouse?" Only four districts reported the storing of materials in a district warehouse. In these four districts the amount

TABLE XII  
STORAGE AND DISTRIBUTION  
OF INSTRUCTIONAL MATERIALS

Question	First Class			Second Class			Non-High		
	Yes	No	Some	Yes	No	Some	Yes	No	Some
6a. Are materials stored in a district warehouse?			2		10	2			4
b. Are materials sent directly to the schools?			2	10		2		4	
c. Are materials delivered to schools or teachers upon requisition?	2			2	10		1		3
d. Are materials distributed upon a per school, pupil, or teacher basis?	1	1		5	6	1	2		2
e. Are teachers limited in the amount of instructional materials they may use?	2			3	6	3			4
f. Can teachers know what to expect in the way of instructional materials for the coming year? During the year?	2				12			4	



of materials that was stored in the district warehouse was limited to large bulky materials. Other materials were sent directly to the schools where they were to be used.

"b. Are materials sent directly to the schools?"

All eighteen districts reported that all, or most, of their instructional materials were sent directly to the schools where they were to be used. It was usually known in advance what materials each school was to receive, and when the materials were received by the district they were immediately delivered to the school that had ordered them.

"c. Are materials delivered to schools or teachers upon requisition?" This question applied to the four districts that maintained district storerooms. All four districts involved answered that requisitions were necessary. One non-high school district required requisitions for materials taken from the school storeroom.

"d. Are materials distributed upon a per pupil, school, or teacher basis?" Eight districts reported plans for equal distribution. Most of the districts reported that textbooks and library materials were distributed on a per school basis but not instructional

supplies. Supplies were usually stored in a school storeroom where the teachers had access to them as they needed the supplies. No records were kept of the supplies that each teacher used.

"e. Are teachers limited in the amount of instructional materials they may use?" Only three districts reported limits on the usage of materials. Three districts placed partial limits upon the use of materials. It was reported that all teachers would be limited to using the materials that were available, and usually each school had a quota of materials to use for the year. Wise use of materials was reported to be encouraged by the superintendents.

"f. Can teachers know what to expect in the way of instructional materials for the coming year? During the year?" All eighteen districts said that their teachers would know from previous experience and from the orders that had been placed in the spring what materials would be available for the year's instruction.

## VII. RESULTS OF DISCUSSIONS WITH THE SUPERINTENDENTS

Following discussion of the questionnaire the investigator and superintendent usually engaged in a discussion of the whole problem of providing instructional

materials. The following impressions were gained from these discussions.

1. The superintendents felt that instructional materials were very important to the school program.

2. The superintendents felt that their districts were providing sufficient and adequate materials for instruction. However, most of them expressed the desire to be able to provide more instructional materials.

3. The superintendents expressed the opinion that they were expending as much money as possible for instructional materials under existing financial conditions.

4. Teachers should be given the opportunity to choose the materials used.

5. Teachers generally practiced wise use of materials.

6. Purchasing should be done by one person.

7. Low cost materials may prove to be more costly in the long run.

#### VIII. SUMMARY

Results of the survey showed that:

1. Total expenditures for instructional materials increased more rapidly than enrollments and per pupil expenditures. The average per pupil expenditure for the

four year period was \$13.92. The average increase in per pupil expenditures from 1954-55 to 1957-58 was \$2.50 or 21 per cent. Second class districts spent more per pupil than first class and non-high school districts.

2. The amount of money budgeted for instructional materials depended to a large extent upon experience from previous years. The districts were limited in the amount of money available for purchase of instructional materials.

3. Teachers and committees had the most responsibility for selection of materials. Superintendents and principals review and approve selections by teachers.

4. Superintendents acted as purchasing agents in the majority of the districts. Materials were purchased mostly during the spring. Many types of purchasing were used.

5. Most of the instructional materials were stored in school storerooms where teachers had access to them as needed. Teachers knew what materials were available.

6. Superintendents were concerned with the problem of providing instructional materials. Many opinions were expressed concerning this problem.

## CHAPTER V

### SUMMARY AND CONCLUSIONS

#### I. SUMMARY

The provision of materials, sufficient in quantity and quality, has been an annual problem for school administrators. This study was designed to survey aspects of this problem in Yakima County, Washington. The study concerned expenditures for instructional materials and existing practices of selecting, purchasing, storing, and distributing instructional materials.

Literature was reviewed to provide a background for the study and to reveal what authorities considered efficient practices in the management of the instructional materials program. The review of the literature showed that:

1. Instructional materials were considered essential to good instruction, and high priority should be given to expenditures for such materials.
2. The selection and purchase of instructional materials should be based upon their value to the school's educational program.
3. Those who use the materials should help select the materials to be used.

4. Instructional materials should be available when needed.

5. The use of standardized supply lists and specifications were considered desirable for efficient purchasing.

6. Economies are possible by wise purchasing.

7. Only four per cent of the expenditures for education were used for purchase of instructional materials. The average per pupil expenditure for instructional materials was \$9.71 in the United States for the school year 1954-54. In the same year the per pupil expenditure was \$11.57 in the state of Washington. An average of \$14.60 per pupil was spent for instructional materials in Washington in the school year 1955-56.

Administrators of eighteen school districts in Yakima County were interviewed for this study. A questionnaire was prepared for use during the interview. The administrators were found to be cooperative and willing to provide the desired information.

Results of the survey were tabulated and analyzed. Major findings were:

1. School administrators of Yakima County were concerned with the problem of providing instructional materials.

2. The amount of money expended for instructional

materials increased at a more rapid rate than did per pupil expenditures. The average per pupil expenditure for instructional materials from 1954-55 to 1957-58 was \$13.92. The lowest four year average per pupil expenditure was \$8.25, and the highest was \$17.25.

3. The amount of money that was apportioned to instructional materials was limited by the amount of revenue available.

4. Teachers were primarily responsible for selection of instructional materials. The most prevailing procedure was to have teachers turn in lists of materials they desired for the next year to the principal who in turn compiled all the teacher lists and sent them to the superintendent for approval.

5. Standardized supply lists and specifications were frequently used. Per pupil allotments were used in half the districts.

6. Purchasing was done by the superintendent in the majority of the districts.

7. Many types of purchasing procedures were in use. The most used was the purchasing of materials from dealers who gave school discounts. Participation in cooperative purchasing was limited to three districts.

8. The quality of materials was considered more

important than price.

9. Materials were available when needed, and the teachers knew what materials were available.

## II. CONCLUSIONS

Upn the basis of the review of the literature and the findings of the survey the following conclusions were drawn:

1. The average per pupil expenditure for instructional materials in Yakima County compared favorably with national and state per pupil expenditures.

2. There exists an inequality in the school districts of Yakima County in the amount of per pupil expenditures. There was a difference of nine dollars per pupil between the lowest and highest districts.

3. Limited revenues greatly influenced the selection and purchase of instructional materials.

4. Expenditures for and the selection of instructional seemed to be based upon expenditures and selections of the previous year.

5. Teacher participation in the selection of instructional materials is well established in Yakima County and is in line with recommendations of authorities reviewed in the literature.

6. Some improvements in the selection of materials



might be made by the use of per pupil allotments and standardized supply lists.

7. Existing purchasing procedures seem efficient for the size of the districts involved. However, it might be worthwhile for Yakima County schools to investigate the wisdom of creating a cooperative purchasing group.

8. The prevailing practice of storing instructional materials in school storerooms where teachers take them as needed has many desirable features but does not lend itself to efficient accounting.

9. The management of the instructional materials programs in Yakima County seems adequate. As much money as possible is being devoted to purchase of instructional materials. Procedures for selecting, purchasing, storing, and distributing instructional materials are workable, although improvements are needed in certain areas. The administrators of Yakima County school districts reflect a conscientiousness toward their duties of providing teachers materials for instruction.

## BIBLIOGRAPHY

## BIBLIOGRAPHY

### A. BOOKS

- Burke, Arvid J. Financing Public Schools in the United States. New York: Harper and Brothers, 1951.
- De Young, Chris A. Budgeting in Public Schools. Chicago: John S. Swift Company, Inc., 1946.
- Johns, R. L. and E. L. Morphet (eds.). Problems and Issues in Public School Finance. New York: Bureau of Publications, Teachers College, Columbia University, 1952.
- Linn, Henry H. Practical School Economics. New York: Bureau of Publications, Teachers College, Columbia University, 1934.
- \_\_\_\_\_. School Business Administration. New York: The Ronald Press Company, 1956.
- Mort, Paul R. and Walter C. Reusser. Public School Finance. New York: McGraw-Hill Book Company, Inc., 1941.
- Reeder, Ward G. Fundamentals of Public School Administration. Revised Edition. New York: The Macmillan Company, 1941.
- \_\_\_\_\_. School Boards and Superintendents. Revised edition. New York: The Macmillan Company, 1954.

### B. PUBLICATIONS OF THE GOVERNMENT, LEARNED SOCIETIES, AND OTHER ORGANIZATIONS

- Hockett, John A. "Instructional Materials in the School Program," Instructional Materials for Elementary Schools, pp. 2-9. Thirty-Fifth Yearbook of the Department of Elementary School Principals, National Education Association. Washington, D. C.: National Education Association, 1956.

Strayer, George D. (Director of the Survey). Public Education in Washington. A Report of a Survey of Public Education in the State of Washington. Olympia: State of Washington, 1946.

United States Department of Health, Education, and Welfare. Biennial Survey of Education in the United States, 1952-54. Washington, D. C.: Government Printing Office, 1956.

Wanamaker, Pearl A. Facts and Figures About the Public Schools of Washington. Olympia: Office of the Superintendent of Public Instruction, 1951.

\_\_\_\_\_. Financing Public Schools of the State of Washington. Olympia: Office of the Superintendent of Public Instruction, 1957.

\_\_\_\_\_. Standard Accounting Practices in School Administration. Olympia: Office of the Superintendent of Public Instruction, 1948.

Wittich, Walter A. "Financial Support for the Audio-Visual Program," The School Administrator and His Audio-Visual Program, pp. 230-248. First Yearbook of the Department of Audio-Visual Instruction, National Education Association. Washington: National Education Association, 1954.

### C. PERIODICALS

Eggert, C. Lee. "Make Budget Planning a Faculty Affair," School Executive, 73:42-43, September, 1953.

Gilbaugh, John W. "How to Purchase Supplies and Keep Friends," School Executive, 74:48-49, November, 1954.

Larke, George. "Coordinated Purchasing of School Supplies," School Executive, 75:60-61, November, 1955.

Mayo, Scovel S. "School Budget Preparation and Control," American School Board Journal, 130:25-27, March, 1955.

Melton, Monroe. "Buying School Supplies Out of Season," American School Board Journal, 128:53-54, May, 1954.

- Melton, Monroe. "The Teacher's Part in Selecting Teaching Supplies," Nation's Schools, 53:106-108, February, 1954.
- Muth, C. Robert. "Eight Can Buy Cheaper Than One," Nation's Schools, 52:102-108, October, 1953.
- Peters, Jon S. "Standard Supply List," Nation's Schools, 55:104-106, March, 1955.
- Reynolds, George R. "The Staff Made Budget," National Elementary Principal, 33:16-17, May, 1954.
- "Selecting and Purchasing Supplies and Equipment," School Executive, 73:65-71, July, 1954.
- "Who Selects School Materials," School Executive, 74:71-78, December, 1954.

## APPENDIXES

APPENDIX A

INFORMATION SHEETS ON INSTRUCTIONAL MATERIALS

1. What was your average enrollment for the school years of:

1954-55 \_\_\_\_\_ 1955-56 \_\_\_\_\_ 1956-57 \_\_\_\_\_

Estimated enrollment for 1957-58 \_\_\_\_\_

2. How much money did your district expend for instructional materials (classified as Instructional supplies; Instructional expense; Textbooks; and Library and Reference in state school budget forms) in the school years of:

1954-55 \_\_\_\_\_ 1955-56 \_\_\_\_\_ 1956-57 \_\_\_\_\_

Estimated expenditures for 1957-58 \_\_\_\_\_

3. How does your district determine the amount of money to be made available for purchase of instructional materials when planning your annual school budget?
- Is a certain per cent of your total budget set aside for this purpose?
  - Is a certain amount allotted to each school or each pupil?
  - Do you decide what materials you need and desire first, and then include funds for purchase of these materials in your budget?
  - Do you decide the amount of money you will budget for purchase of instructional materials first, and then decide what materials you will purchase?
  - Are you limited in the amount of money that you may allot for purchase of instructional materials in one year?
  - Do other areas of your total school budget affect the amount you budget for purchase of instructional materials?

4. Who decides the kinds and quantities of instructional materials to be procured by your district?
- a. To what extent do the following people participate in this?
- Superintendent
- Assistant Superintendent
- District Clerk
- Principals
- Supervisors
- Department Heads
- Teacher Committees
- Individual Teachers
- Joint administrative-teacher committees
- b. Do your principals compile lists of needs for their buildings for the coming year?
- c. Are teachers given lists of materials from which to order for the coming year?
- d. Are requests for instructional materials handled on some kind of equitable plan based on school, pupil, or teacher?
5. What procedures does your district follow in purchasing instructional materials?
- a. What per cent of your instructional materials are purchased in the spring and summer?
- b. Are purchases made throughout the year?
- c. Do you require requisitions from principals or teachers before instructional materials are purchased, other than the large yearly orders?
- d. Who does the purchasing of instructional materials for your district?



- e. Does your district set up its own specifications for certain types of materials?
- f. Does your district participate in the following types of purchasing plans?

Wholesale

Discount

Seasonal

Quantity

Competitive bid

Cooperate with other districts in purchasing plans

- g. Does your district check the quality, usability, durability, and service policies of the dealer against the expense of materials considered for purchase?
6. What procedures does your district use for handling instructional materials after they have been procured?
- a. Are materials stored in a district warehouse?
  - b. Are materials sent directly to the schools?
  - c. Are materials delivered to schools or teachers upon requisition?
  - d. Are materials distributed upon a per school, pupil, or teacher basis?
  - e. Are teachers limited in the amount of instructional materials they may use?
  - f. Can teachers know what to expect in the way of instructional materials for the coming year?  
During the year?

## APPENDIX B

## LETTER SENT TO THE SUPERINTENDENTS OF YAKIMA COUNTY

1316 S. 38th Ave.  
Yakima, Washington

May 1, 1957

Dear Mr.

I am writing to ask your cooperation and assistance in a study that I am conducting to fulfill requirements for a Master of Education degree at Central Washington College of Education.

The study will be in survey form and will deal with expenditures for instructional materials and the selection, purchasing, and distribution of these materials. (Instructional materials will be considered as all the items purchased by the school district for use in its instructional program.) The study will be limited to the schools of Yakima County. Results of the survey will be made available to you if you so desire.

Will it be possible for me to arrange an appointment with you, or some other person in your district who would know of the information desired, to discuss aspects of this study? Enclosed is a list of questions that I would like to discuss with you at this time.

I will be able to visit you on Saturdays, or at 4:30 p.m. on the following dates: May 8, 9, 10, 15, 16, 17, 20, 22, 23, 24, 28, 29, 31, June 4, 5, or 6. On the enclosed postal card please indicate a convenient date that I may come to see you.

Your cooperation will be deeply appreciated.

Yours truly,

Enclosures (2)

Robert G. Archer

## SECOND LETTER SENT TO SIX SUPERINTENDENTS

1316 S. 38th Ave.  
Yakima, Washington

May 15, 1957

Dear Mr.

On checking my correspondence I find that I have not received a reply from you regarding my letter of May 1st concerning a thesis study on procurement of instructional materials. Since this study is limited to the school districts of Yakima County it is very important to me to compile information from all the school districts. Perhaps during this busy season my letter has been misplaced.

Will it be possible for me to arrange an appointment with you? I will be able to visit you at 4:00 p.m. on the following dates: May 24, 28, 31, June 3, 5, or 6. Or, if more convenient to you, I will be able to visit you anytime during the week of June 10-14th. On the enclosed postal card will you please indicate a convenient date that I may come to see you?

Your cooperation will be deeply appreciated.

Yours truly,

Robert G. Archer

Enclosures (2)

## APPENDIX C

SCHOOL DISTRICTS AND THEIR CORRESPONDING  
ARABIC NUMBERS AS USED IN THE THESIS

<u>Number</u>	<u>District</u>
1	Yakima School District No. 7
2	Sunnyside School District No. 201
3	Wapato School District No. 207
4	Toppenish School District No. 202
5	West Valley School District No. 208
6	Grandview Joint School District No. 116/200
7	Selah School District No. 119
8	Naches Valley Joint School District No. 3
9	Highland School District No. 203
10	Granger School District No. 204
11	Moxee School District No. 90
12	White Swan School District No. 88
13	Zillah School District No. 205
14	Mabton School District No. 120
15	Broadway School District No. 33
16	Union Gap School District No. 2
17	Castlevale School District No. 115
18	Harrah School District No. 108