A FINANCIAL COMPARISON OF THE CENTRALIZED AND ONE-TEACHER SCHOOLS OF CHASE COUNTY KANSAS

A THESIS

SUBMITTED TO THE DEPARTMENT OF

EDUCATION AND THE GRADUATE COUNCIL OF THE KANSAS STATE

TEACHERS COLLEGE OF EMPORIA IN PARTIAL FULFILLMENT OF

THE REQUIREMENTS FOR THE DEGREE OF

MASTER OF SCIENCE

BY

DODDS M. TURNER

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Approved for the Major Department

Edwin J. Brown

Approved for the Graduate Council

Edwin J. Brown

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Dodds M. Turner.

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INTRODUCTION

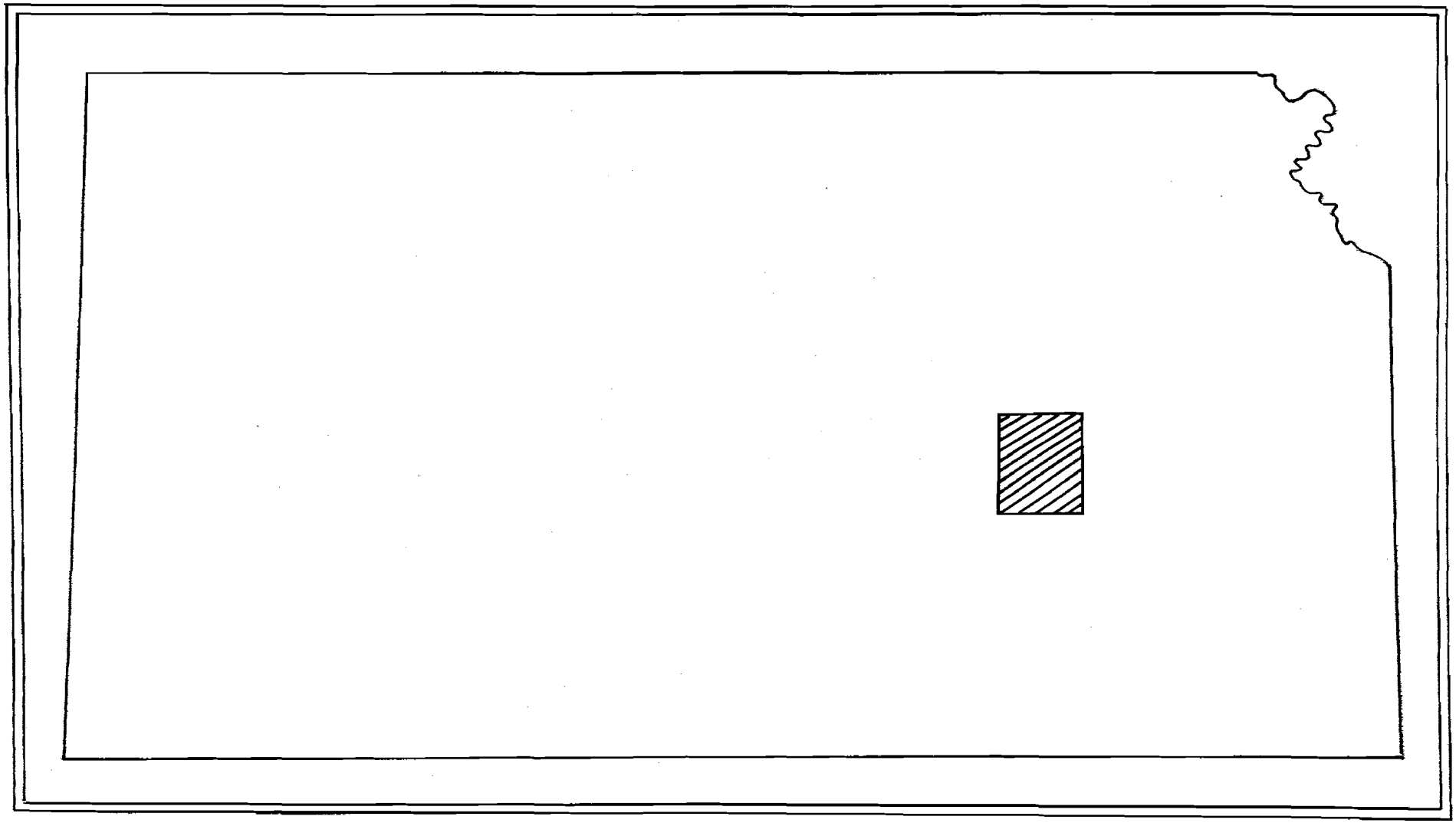
Setting-up the Problem

Numerous school surveys are made in which an intensive study is made of a school system of a city or town. The organization, administration, equipment and efficiency of the system are the objects of consideration in such a survey. The surveyors deal objectively with the facts and after revealing the strengths and weaknesses of the system, make recommendations to the board of education. The gradual incorporation of the recommendations into practice, often times leads to improvement, greater efficiency, and greater economy.

The writer is interested in the schools of Chase County, Kansas as a result of having been associated with the schools of that county for the past six years. The question as to what the facts are relative to financial considerations in the administration of the different types of schools in the county has repeatedly presented itself to him. This study "A Financial Comparison of the Centralized and One-teacher Schools of Chase County, Kansas" is an outgrowth of, and an attempt to partially answer that query.

Location of County

Chase County is located, as can be seen from the map on page two, of this study, in the eastern fourth of the State and approximately midway between the north and south boundaries of the State. Kansas is very nearly a perfect rectangle two hundred miles wide and four hundred miles in length.



LOCATION OF CHASE COUNTY IN KANSAS

Chase County is in the famous 'blue-stem' grazing region of the Flint-hills. The main line of the Atchinson, Topeka and Santa Fe Railroad from Chicago to Old Mexico and California crosses the county. The railroad follows the valley of the Cottonwood River diagonally through the Flint-hills. The shrill whistles of the East-West limited trains reverberate across the country-side all hours of the day and night. United States Highway Number Fifty South, an arterial highway, parallels both the river and the railroad. A very heavy passenger and freight traffic moves over this highway.

Historical

Chase County was organized in 1859. It was formed from portions of Wise and Butler Counties. The county was named in honor of Salmon P. Chase who was successively governor of Ohio, United States Senator, Secretary of Treasury and Justice of the Supreme Court. In the senate he was earnest in his opposition to the extension of slavery into Kansas. Cottonwood Falls is the county-seat and it's town plat was filed by it's incorporators on the twenty ninth day of January, 1861. That was the day that Kansas was admitted into the Union as a state.

The first organized school in Chase County was in Elmdale and it was organized in 1860. The writer has visited with Mr. Charles Houston, who as a boy was present as a pupil the first day in the first school in Chase County. A subscription school was started south of Cedar Point in 1865-1866. Miss Ola Drinkwater who was a member of the first graduating class of Kansas State Normal School of Emporia, Kansas was the teacher

in the subscription school. The teacher's salary was $20 per month and the length of the term was two months.

By 1870-1875 the county was well organized into school districts. The location of the school houses and the boundaries of the consolidated districts are shown, as they are at the present time, on the school map of Chase County on page 5. The first consolidation of school districts in Chase County was effected prior to 1904. Hymer and the Woodhull Districts consolidated to form the Hymer Consolidated District as it exists at the present time.

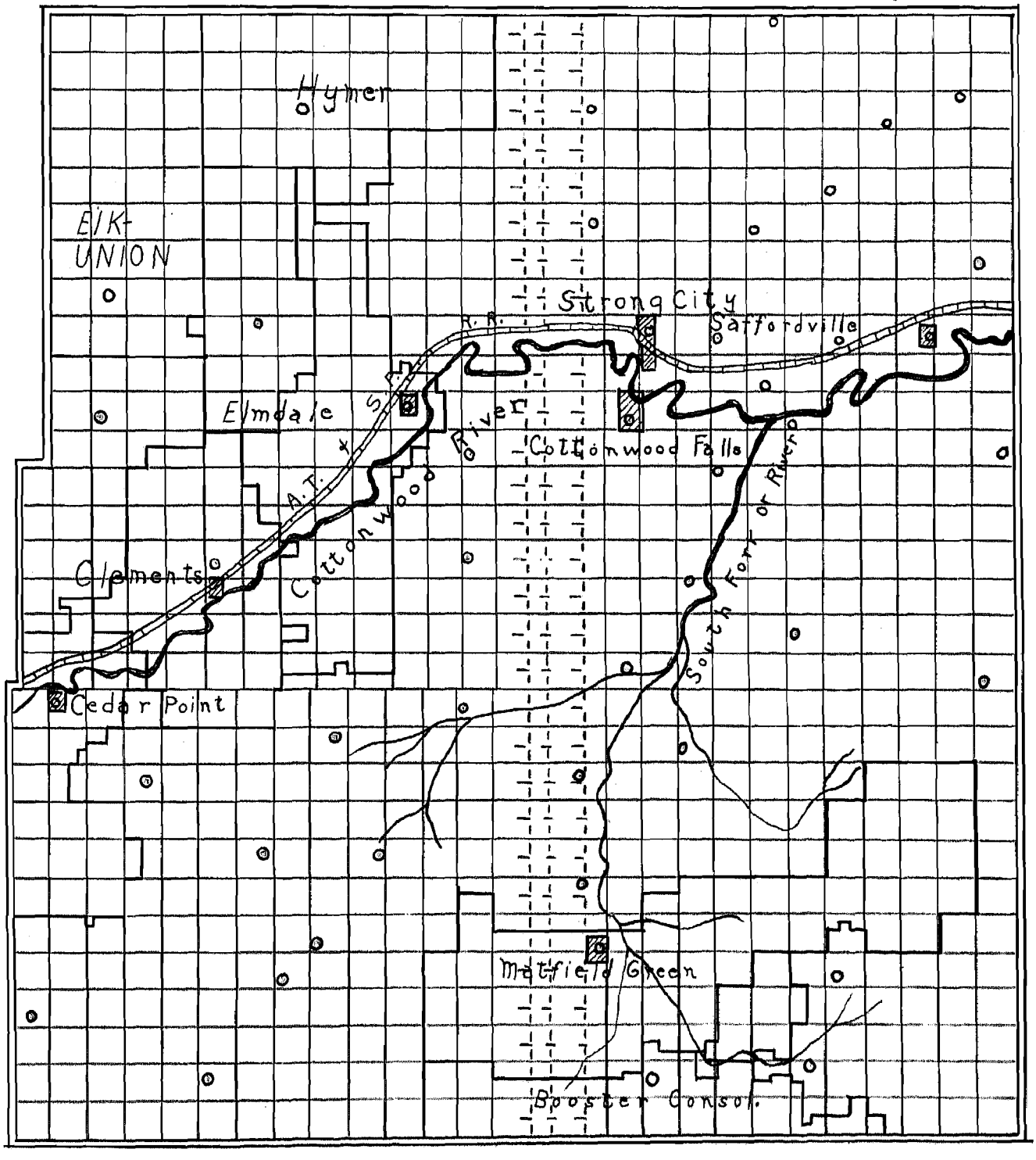
Distinguishing Features of Chase County

The chief occupations of the county are agriculture and cattle raising. Vast numbers of cattle from the South and West are shipped into the county in the spring of the year. They are fattened on the nutritous blue-stem grass and shipped to markets farther east, Chiefly Kansas City, Missouri and Chicago. The valleys of the river and it's tributaries are very fertile. Corn, kaffir corn, alfalfa, wheat and oats are raised in abundance in these valleys.

Due chiefly to it's topography, Chase County is sparsely populated as compared to other counties located this far east in the state. The county ranks 81 of the 105 counties in the state in population. The area of the county is approximately 780 square miles and the population in 1928 was 6,298. The sparseness of the population brings about educational considerations which differ from what might be found in other Kansas counties.

SCHOOL MAP OF CHASE COUNTY KANSAS

Scale: 1in.=4mi.



Limitations of the Study

This study is limited in scope to the consolidated, third class city and one-teacher elementary schools of the county. The writer does not claim that this is an exhaustive financial study of the schools in consideration. The study is confined to data for one school year only, 1932-1933. The figures for the year chosen differ from what they were for preceding years, due to decreased property valuations and decreased salaries. The financial depression which started in 1929 has caused these decreases. The writer does not feel, however, that this fact vitiates the comparison of the two types of schools.

Source of Data

The data were obtained from the report of the County Superintendent to the State Superintendent of Public Instruction for the school year 1932-1933. The County Superintendent compiled the data from the annual reports of the district clerks of the respective districts of the county, in making up the report.

Handling of the Data

The calculating machines of the Bureau of Educational Measurements of the Kansas State Teacher's College facilitated the working up of the statistical data. All calculations were re-checked before the figures were entered into the study thus insuring reliability.

Organization of Material

The study is divided into three parts.

PART I (Section 1) The seven consolidated districts of the county are compared with each other in several phases of the financial administration. The findings are summarized at the end of the section.

PART I (Section 2) The three third class city schools are compared with each other and the significant findings are summarized at the end of the section.

PART II Ten representative one-teacher schools are compared with each other in the outstanding financial considerations and the findings are summarized.

PART III The heart of the study in which the centralized and one-teacher schools are compared in nine important financial considerations. The outstanding facts revealed in the comparison are summarized.

The conclusion is given to recapitulation and to the writers comments and recommendations.

Explanation of Terms Used

Centralized Schools. The seven consolidated schools and the three third class city schools grouped together are classified by the writer as centralized schools.

Total Wealth. This refers to the taxable valuation of the district as obtained from the county clerk's records for the fiscal year ending in 1932.

A. D. A.. The initial letters of the words average daily attendance.

Sigma. A measure of the variability or scatter of a distribution around it's central tendency.

Instructional Costs. This includes the expenditure for teacher's salaries, supplies and tuition paid to other districts.

School Equipment. The valuation of the school plant as given by the clerk of the district in his annual report to the County Superintendent.

P. E.r. The probable error of the coefficient of correlation. All correlations were obtained by the Rank-difference Method.

PART I (Section 1)

THE CONSOLIDATED SCHOOLS

Number and Location

There are seven consolidated school districts in Chase County, Kansas in spite of the fact that the county is in the blue-stem region of the Flint-hills and is sparsely settled when compared with other counties this far east in the state. The population tends to be denser along the fertile valleys of the Cottonwood River and it's tributaries. Because of this distribution of population it is unlikely that there will be more consolidations in the county. The homes are spread out along the valleys and in order to effect consolidations, the factor of distance and the problem of transportation of pupils become rather formidable.

Four of the consolidated districts: Elmdale Consolidated District Number 1, Clements Consolidated District Number 2, Cedar Point Consolidated District Number 3 and Matfield Green Consolidated District Number 43 have been formed by outlying districts being consolidated with the village districts of the four towns respectively. The people in the rural districts feel that better educational opportunity is afforded their children, while the patrons of the villages are glad to have the larger taxing unit and they too, feel that better schools are possible with the larger enrollment brought to their schools as a result of the consolidation.

Two of the two-district consolidations: Elk-union District Number 17 and Hymer Consolidated District Number 4 are located

in natural community centers and near the former location of a frontier-day trading post. The most recent consolidation, Booster Consolidated District Number 55, a two-district consolidation effected in 1930 can be attributed to the fact that a pipe-line company located a large "booster Station" in that vicinity.

Financial Considerations and Comparisons

Wide variation in the valuations of the different districts tend to appear due to the fact that the districts are of different sizes and because of the varying amounts of corporation property located within their bounds. Consideration of wealth is important, for in order to carry on an educational program money is needed and at the present time, in Kansas the major portion of school money comes directly from the taxable wealth of the district. The consolidated districts, ranked in descending order of wealth and with the areas in square miles given are shown in Table I.

One notices from Table I, below, that the wealthiest district, Elmdale, and the one with the least taxable wealth, Elk-union, are approximately equal in area. The difference in wealth can be accounted for largely by the fact that the main line of the Santa Fe Railroad has several miles of right-of-way in the Elmdale District while there is no railroad in the Elk-union District. It is true also that the village of Elmdale tends to add to the valuation of the former district. However, one is safe in saying that the Santa Fe is the largest single tax-payer in the district.

TABLE I

TOTAL WEALTH OF CONSOLIDATED DISTRICTS AS TAKEN FROM THE COUNTY CLERK'S RECORD. LAST COLUMN IS AREA IN SQUARE MILES

District	Wealth	Area sq. mi.
Elmdale	$1,519,018.00	38
Matfield	1,304,597.00	53
Clements	1,116,685.00	28
Cedar Point	1,010,950.00	23
Booster	817,492.00	23
Hymer	803,408.00	31
Elk-union	609,000.00	35

Read Table thus: Elmdale District's taxable valuation was $1,519,018.00 in 1932. The area of the district is 38 sq. mi. Read in like manner for the other districts.

Wealth of District and Number of Children

It will be recalled that in Table I the consolidated districts were ranked according to wealth but the number of children in the respective districts was not taken into consideration. Since it is for the youth, primarily, that society maintains schools, the significant consideration then is how much taxable wealth per school child, there is in each of these seven districts. In calculating the wealth per school child the enrollment basis was used. It is assumed that this figure most accurately represents the number of pupils that the school should be serving.

The total wealth of the respective districts and the rank in the factor of wealth is given in Table II. In addition the

the per capita wealth based on the enrollment and the rank of the districts is given in the table.

TABLE II

SHOWING THE DISTRICT WEALTH AND THE PER CAPITA WEALTH ON ENROLLMENT CHILD. AS WELL AS RANKINGS IN EACH RESPECT

District	Valuation	Rk.	Per Cap Wealth	Rk.
Elmdale	$1,519,018	1	$16,159.76	6
Matfield	1,304,597	2	17,165.75	4
Clements	1,116,685	3	16,919.46	5
Cedar Point	1,010,950	4	12,796.80	7
Booster	817,492	5	37,158.72	1
Hymer	803,408	6	19,128.76	3
Elk-union	609,000	7	33,833.33	2

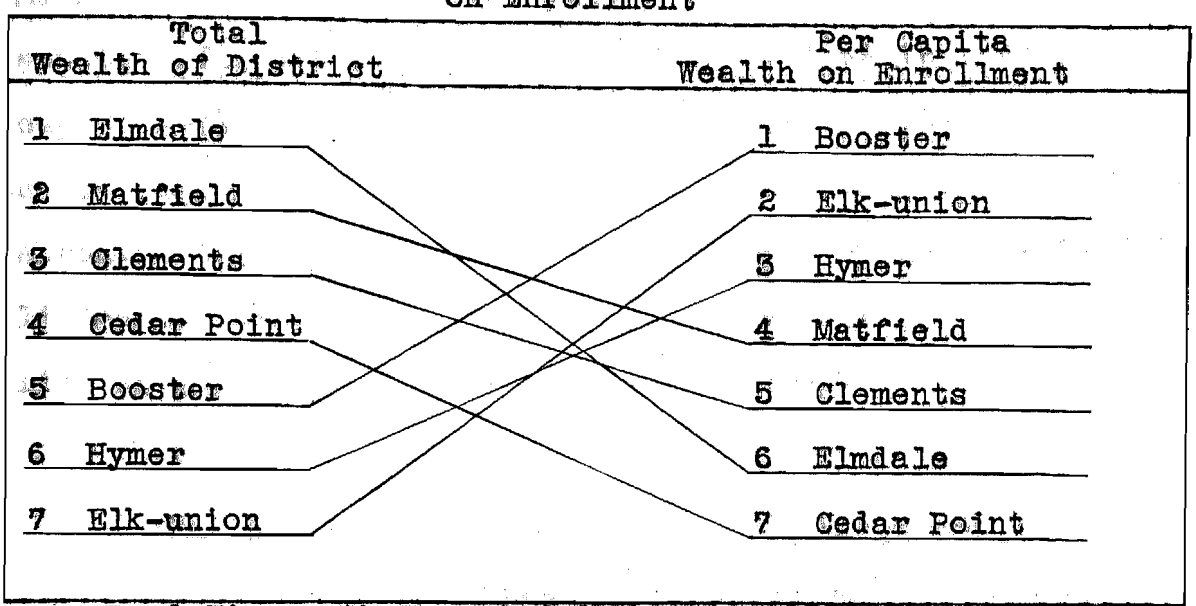
Read Table thus: Elmdale with a valuation of $1,519,018 has $16,159.76 behind each child enrolled. Elmdale ranks first in total wealth but sixth in wealth per child enrolled. Read in like manner for other districts.

Some significant comparisons are brought out in Table II. For instance the Elk-union District which ranks seventh in valuation ranks second in the group as to wealth behind each child enrolled in the school. In the Booster District there is $37,158.72 behind each child enrolled in school while in the Elmdale District there is but $16,159.76. Thus the former thereby has a per capita valuation of nearly two and one half times that of the latter. The Booster District with the greatest wealth per child enrolled has the "booster-station" (corporation property) within it's boundaries.

The relative rankings of the districts in the items of

total wealth and per capita wealth on enrollment are brought out in another way in Figure 1, in cross-hatch form.

Figure 1. Showing in Cross-hatch Form the Relative Rankings of the Seven Consolidated Districts as to Total and Per Capita Wealth on Enrollment



Read Figure thus: Elmdale, the district with the largest total wealth ranks sixth in wealth per child enrolled in the school. Rank the others by following the connecting lines.

Upon examination of Figure 1 the question arises as to what the correlation is between the total wealth of the districts and the per capita wealth on the enrollment. Although the number of cases is too small to get statistically reliable results, by applying the Rank-difference Method, a negative correlation of .66 with a P. E.r±.11 is obtained. This bears out the impression one gets from the figure, that there is a very appreciable negative correlation between total and per capita wealth per child enrolled in the schools.

Wealth and Expenditure Compared These Districts

One naturally asks what relationship exists between the per capita wealth and per capita expenditures in these districts, does the district with the greatest per capita wealth spend as much or more per child than the district with smaller per capita wealth? The seven districts are compared as to rank in per capita wealth and per capita expenditure in Table III. The per capita expenditure has been calculated on the bases of both enrollment and average daily attendance. The districts are listed in descending order of wealth and the rank of each district is given in each column of expenditure.

TABLE III

SHOWING THE PER CAPITA WEALTH ON ENROLLMENT AND THE PER CAPITA EXPENDITURE ON BOTH ENROLLMENT AND A. D. A. BASES THE DISTRICTS ARE RANKED IN EACH

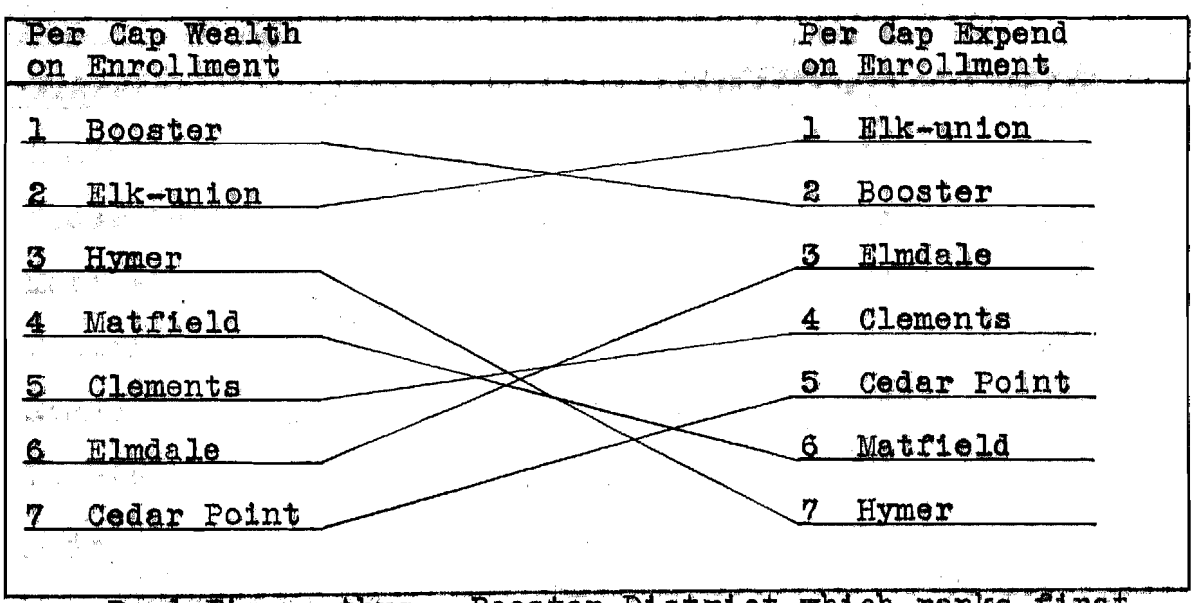
District	Per Capita Wealth	P.C. Exp. Enr'l.	Rk.	P.C. Exp. A. D. A.	Rk.
Booster	$37,158.72	$96.45	2	$107.71	2
Elk-union	33,833.33	96.92	1	108.30	1
Hymer	19,128.76	46.66	7	50.16	7
Matfield	17,165.75	51.95	6	69.64	5
Clements	16,919.46	74.95	4	90.07	4
Elmdale	16,159.76	81.18	3	100.40	3
Cedar Point	12,796.80	62.91	5	66.89	6

Read Table thus: Booster District ranks first in per capita wealth and second in both per capita expenditure on enrollment and a. d. a. Read in like manner for the other districts.

These per capita yearly expenditures are comparable

as all of the schools have a nine month term. One notices that Elk-union spends more than twice as much per child as Hymer. It might also be pointed out that there is a considerable difference between the expenditure on the A. D. A. basis and that calculated on the enrollment. This can be charged to losses due to irregular attendance; i.e., in the Elmdale District the per capita cost is $81.18 for those whom the school is supposed to be serving and $100.40 for each child actually being served. One notices too that the district with the greatest wealth does not spend the most per child enrolled. This relationship is more clearly shown in Figure 2.

Figure 2. Showing in Cross-hatch Form the Relationship Existing Between the Wealth of District Per Capita and Expenditure Per Child Enrolled



Read Figure thus: Booster District which ranks first in per capita wealth on enrollment ranks second in per capita expenditure per child enrolled. By tracing the lines rank the other districts in like manner.

The correlation between per capita wealth and per capita expenditure, while positive is not significant statistically.

Apportionment of State School Funds

The state school funds at the present time in Kansas are apportioned to the respective districts on the basis of the number of children of school census age (5-21) years inclusive within the district. That this is not a desirable basis for the distribution of school funds is quite generally conceded. That it is not consistently indicative of the number of children in school, in these Chase County, Kansas consolidated schools is shown. The school census, the enrollment and the average daily attendance, for each district are shown in Table IV.

TABLE IV

SHOWING THE SCHOOL CENSUS, THE ENROLLMENT AND A. D. A. FOR EACH DISTRICT. AND RATIO OF ENROLLMENT AND OF A. D. A. TO SCHOOL CENSUS

District	Census	Enr'l	Enr'l / Census	A.D.A.	A.D.A. / Census
Elmdale	114	94	.82	76.1	.67
Cedar Point	96	79	.82	74.3	.77
Matfield	92	76	.87	56.7	.62
Clements	83	66	.80	54.7	.66
Hymer	51	42	.82	37.4	.73
Booster	42	22	.52	19.7	.48
Elk-union	37	18	.49	16.9	.46

Read Table thus: The school census is 114 in the Elmdale District. The entollment of 94 is 82 per cent of the census. The A. D. A. of 76.1 is 67 per cent of the school census. Read in like manner for the other districts.

Table IV emphasizes the fact that the distribution of

state school funds on the school census basis is not desirable The ratio of the enrollment to the census varies from a high of 87 per cent in the Matfield District to a low of 49 per cent in the Elk-union District. One should notice further that the ratios of A. D. A. to the census ranges from a high of 77 per cent in the Cedar Point District to a low of 46 per cent in the Elk-union District. This suggests that distribution of funds on either the basis of enrollment or average daily attendance would be more desirable than the school census basis.

The ratio of the enrollment to the school census in the first five districts is very uniform, ranging between 80 and 87 per cent while that of the last two is much lower being 49 and 52 per cent respectively. Several factors might account for this low percentage in the latter two cases. There might be an unusually large number of pre-school children and many youth between the ages of 16 and 21 years. It is possible that some of their pupils are attending other schools. Or it might be that the truancy law is not effectively enforced.

Daily Current Expenditure Per Child

When one calculates daily cost of schools per child, the question arises as to whether to calculate the cost on the basis of enrollment or average daily attendance. If one calculates the cost on the basis of enrollment he obtains the per capita cost for the children whom the school should be serving while if he calculates on the basis of average daily attendance he obtains the cost on the basis of the children

actually being served. The latter basis of calculation is significant in that it emphasizes the cost of irregular school attendance in dollars and cents.

The seven districts are ranked in regard to attendance record, per capita daily cost on enrollment and per capita daily cost on the average daily attendance basis, in Table V.

TABLE V

SHOWING THE RATIO OF A. D. A. TO ENROLLMENT AND PER CAPITA DAILY CURRENT EXPENDITURE IN TERMS OF BOTH ENROLLMENT AND A. D. A. THE RANK IS GIVEN FOR EACH

District	A.D.A. / Enr'l.	Rk.	P. C. Cost on Enr'l	Rk.	P.C. Cost on A.D.A.	Rk.
Cedar Point	.94	1	$0.349	5	$0.372	6
Elk-union	.94	1	.538	1	.602	1
Booster	.90	3	.535	2	.598	2
Hymer	.89	4	.248	7	.279	7
Clements	.83	5	.416	4	.500	4
Elmdale	.81	6	.451	3	.557	3
Matfield	.75	7	.288	6	.387	5

Cedar Point and Elk-union Districts are tied for first place in regular attendance. Cedar Point ranks 5 in amount spent daily per child enrolled or $0.349 and sixth in the amount spent daily on each child in average daily attendance or $0.372. Read in like manner for the other districts.

There is a very significant difference in the daily cost per pupil between the cost calculated on the enrollment and that calculated on the average daily attendance, as much as 10 cents in the case of the Matfield District. It will be

noticed too, that all of the districts have the same ranking in these two costs with the exception of Cedar Point and the Matfield Districts whose rankings are interchanged. This is because of the fact that the average daily attendance is 94 per cent of the enrollment in the case of the former and only 75 per cent in the case of the latter. Attention is also directed to the fact that the cost per child is more than twice as much in the Elk-union District as in the Hymer District.

Cost of Instruction

The total amount spent by the respective districts for instruction, the yearly per capita cost on average daily attendance and the daily per capita cost on the same basis are given in Table VI.

TABLE VI

SHOWING THE TOTAL INSTRUCTIONAL COST
THE YEARLY AND DAILY PER CAP-
ITA INSTRUCTIONAL COST
ON THE A. D. A.
BASIS

District	Total Cost	Per Cap Yrly Cost	Per Cap Daily Cost
Elmdale	$4,290,08	$56.37	$0.313
Clements	2,453.80	44.85	.249
Cedar Point	2,430.00	32.70	.181
Matfield	1,800.00	31.74	.176
Booster	1,446.00	73.40	.408
Hymer	1,366.00	36.52	.203
Elk-union	720.00	42.60	.237

Read Table thus: Elmdale District $4,290.08 per A. D. A. child for instruction. This amounts to $56.37 per year or $0.313 daily per child. Read in like manner for the other districts.

There is a large range in the per capita cost of instruction on the basis of average daily attendance. This evidences itself in the fact that Booster District spends forty-one daily per child while Matfield District spends eighteen cents.

Analyzing the instructional costs further, the average teacher load based on the enrollment and the average annual teacher's salary, in the respective districts are considered. Table VII gives the teacher load based on the enrollment and the average annual salary of the teachers.

TABLE VII

SHOWING THE TEACHER LOAD AND THE AVERAGE ANNUAL TEACHER SALARY

District	Teacher Load	Annual Salary
Matfield	38	$900.00
Cedar Point	26.33	810.00
Elmdale	23.5	902.25
Clements	22	787.50
Hymer	21	683.00
Elk-union	18	720.00
Booster	11	723.00

Read Table thus: Matfield District has an average teacher load of 38 pupils and an annual teacher's salary of $900.00. Read in like manner for the other districts.

There is marked variation in the teacher-load in these schools ranging from 38 pupils in the case of Matfield down to 11 pupils in the Booster District. Society maintains the school for the instruction of the youth and regardless of all that has been said concerning pupil controlled schools

and socialized recitations, the teacher is and will continue to be a very important figure in the school. The salaries in the schools located in the villages exceed those of the two-district consolidations not located in the villages.

The relative rankings of the districts with respect to teacher load, total spent for instruction and the amount spent for instruction per A. D. A. child are shown in Figure 3.

Figure 3. Showing in Cross-hatch Form the Ranking of the Districts with Respect to Teacher Load, Total Spent for Instruction and Per Capita Cost of Instruction on A. D. A.

Teacher Load on Enr'l.	Total Spent for Instruction	Instruction Per A. D. A. Child
1 Matfield	1 Elmdale	1 Booster
2 Cedar Point	2 Clements	2 Elmdale
3 Elmdale	3 Cedar Point	3 Clements
4 Clements	4 Matfield	4 Elk-union
5 Hymer	5 Booster	5 Hymer
6 Elk-union	6 Hymer	6 Cedar Point
7 Booster	7 Elk-union	7 Matfield

Read Figure thus: Matfield with the heaviest teacher load ranks fourth in amount spent for instruction and seventh in the cost of instruction per A. D. A. child. By tracing the lines the other districts may be ranked in each respect.

The facts brought out in the above figure point to the advisability of the apportionment of state school finds on a basis which would penalize the district tending to have too heavy a teacher load in order to economize on the cost of instruction.

Transportation Costs

The transportation of pupils is a problem of importance which must be coped with in the consolidated school district. There are variations in the amounts spent by the respective districts for transportation. It is true that there is variation in the number of pupils transported in the different districts and since data are lacking as to the number transported only the total amount spent by each district and the ratio that this sum bears to the total current expenditure are shown in Table VIII.

TABLE VIII

SHOWING THE TRANSPORTATION COST AND THE RATIO OF TRANSPORTATION COST TO TOTAL CURRENT EXPENDITURE

District	Total Cost	Transportation / Cur. Expenditure
Elmdale	$2,024.00	26.53%
Cedar Point	872.81	17.56
Matfield	863.00	21.85
Clements	632.40	12.83
Elk-union	372.75	21.36
Booster	270.00	12.72
Hymer	258.75	13.79

Read Table thus: The total cost for transportation of pupils in the Elmdale District was $2,024.00 and this amount is 26.53 per cent of the total current expenditure. Read in like manner for the other districts.

Two of these districts, Cedar Point and Elmdale, own one large school bus each, however, the major portion of the transportation of pupils is done by individuals who are paid three

cents per mile one way, per day for each child transported. This practice is not entirely satisfactory as it results in excessive tardiness, often times. Considering the seven districts collectively, the transportation cost is 19.45 per cent of the total current expenditure.

A study of the transportation costs of consolidated schools made by White[1] shows that a total of $40,000,000.00 was spent for that purpose by the various states in 1927-1928 and that in the state of Iowa the transportation cost was 22 per cent of the total current expenditure for that year.

The School Plants

TABLE IX

COLUMN ONE GIVES THE TOTAL SCHOOL PROPERTY EVALUATIONS OF CONSOLIDATED DISTRICTS AND COLUMN TWO GIVES THE PER CAPITA VAL'N ON ENROLLMENT

District	School Equip	Per Cap Equip
Clements	$30,000.00	$454.54
Elmdale	22,000.00	234.04
Cedar Point	20,000.00	253.16
Matfield	17,000.00	223.68
Elk-union	15,000.00	833.33
Booster	7,000.00	350.00
Hymer	5,000.00	119.05

Read Table thus: Clements District ranks first in total valuation of school equipment with $30,000.00 This amounts to $454.54 per child enrolled. Read in like manner for the other districts.

[1] White, REVIEW OF EDUCATIONAL RESEARCH, N. E. A. December 1933, p432.

The equipment in these seven consolidated districts is in keeping with the progressive trends of the times. The schools are all classified either as superior or standard by the County Superintendent, which means that all rank well up on some commonly accepted rating scale. That there is, however no uniformity in the valuation of equipment per child enrolled in the respective districts is evidenced in Table IX. This ranges from a high of $833.33 in the Elk-union District to a low of $119.05 in the Hymer District.

The ranking of the districts as to total and per capita valuation of equipment is set forth in cross-hatch form in Figure 4.

Figure 4. Showing in Cross-hatch Form the Correlation Between the Total and Per Capita Valuations of School Equipment

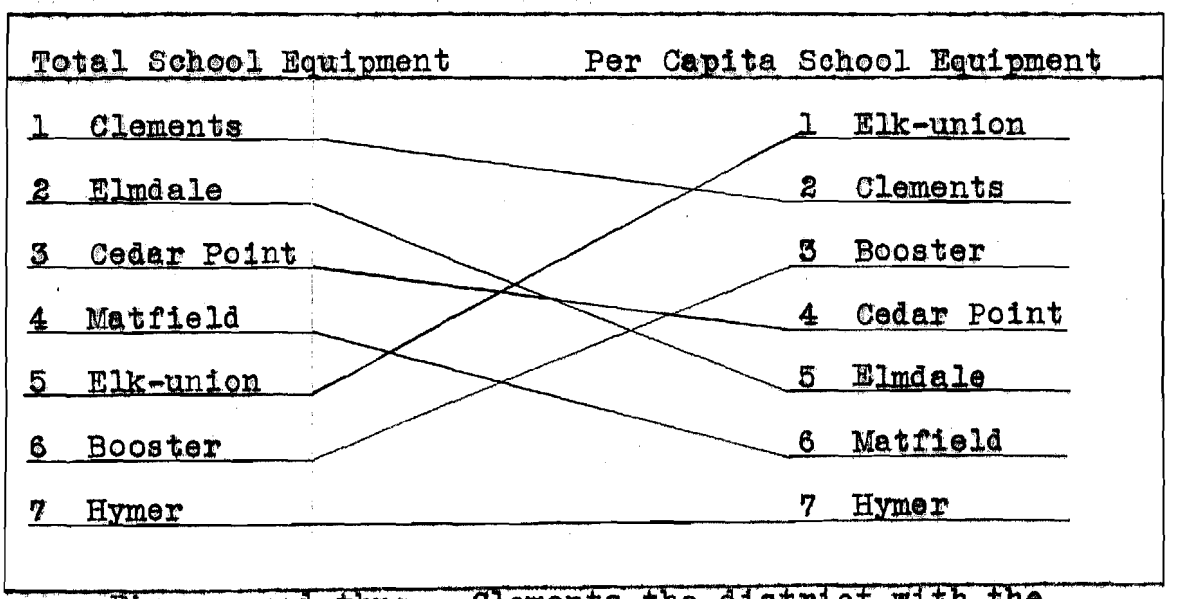


Figure read thus: Clements the district with the greatest total valuation of school equipment ranks second in per capita valuation of equipment. The other districts can be classified by tracing the lines.

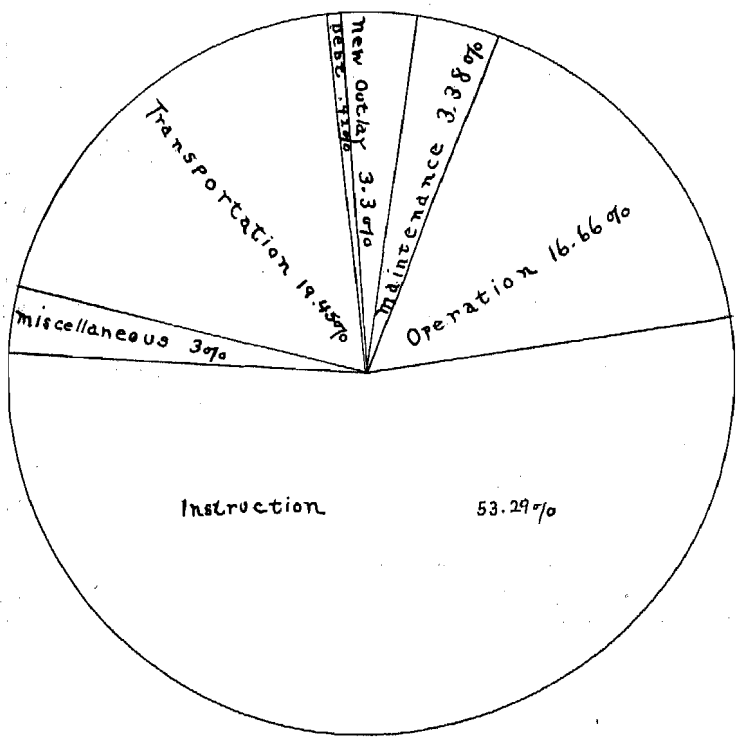
Attention is directed to the fact that Booster with next

to the smallest total valuation at the same time ranks first in per capita valuation on enrollment, while Hymer ranks seventh in both respects. Another consideration to note is that there is not a consistent correlation between the total and the per capita valuation of school property in the various districts. That is to say that the school with the less expensive plant may still have more money invested in equipment, per child enrolled than the one with the more costly plant.

The School Dollar Divided

The final consideration concerning the consolidated schools of Chase County, as a group, is the ratio of the various items of expenditure to the total budget of current expenditure.

Figure 5. A Circular Graph Showing How the Current Expenditure Dollar is Divided in These Consolidated Schools



Read Figure thus: The item of instruction represented by the largest sector is 53.29 per cent of total. Etc.

Summary of Findings on Consolidations

There are seven consolidated schools in Chase County, Kas. four of the seven are located in villages and the other three in natural community centers.

The amount of corporation property located within the bounds of a district materially affects the taxable wealth of the district.

The per capita wealth on enrollment ranges from $37,158.00 down to $12,796.80.

The wealthiest district ranks sixth in per capita wealth on enrollment. Taking the group collectively there is a significant negative correlation between total and per capita wealth.

There is no uniformity in the per capita current expenditures.

The school census basis for the apportionment of state school funds is not desirable since it is not consistently indicative of the number of children being served in the school.

There is significant difference between the per capita daily expenditure calculated on the enrollment and average daily attendance bases showing that the irregular attendance of those enrolled in school is a factor worthy of serious consideration.

The ratio of average daily attendance to the enrollment in the seven schools ranges from 75 to 94 per cent.

The per capita daily cost of instruction on the basis of average daily attendance varies from 17.6 cents in one district to 40.8 cents in another district.

The teacher-pupil ratio varies from 1 : 11 to 1 : 38 and the annual salary of teachers from $683.00 to $902.25.

The transportation cost is 19.45 per cent of the total current expenditure for Chase County Consolidated Schools.

The valuation of school equipment ranges from $119.05 to $454.54 per child enrolled.

The three major items of current expenditure listed in descending order of magnitude are, instructional cost, transportation cost and operation cost respectively.

PART I (Section 2)

THIRD CLASS CITY SCHOOLS OF CHASE COUNTY

Number and Location

There are three third class cities in Chase County, Kansas the school districts of which are not consolidated with surrounding rural one-teacher districts. They are the Cottonwood Falls District, the Strong City District and the Saffordville District. Cottonwood Falls, the county seat, is a village of approximately eleven hundred population. Strong City is a division point of the Santa Fe with a population of one thousand and Saffordville is a hamlet with a population of three hundred.

The Wealth of the Districts and Number of Children

The tax levies for school purposes are higher in these districts, as a group, than in the consolidated districts of the county. The educational responsibility is greater in proportion to the taxable wealth of the respective districts. There are more children of school age in the villages. It is true, however, under the present taxation system for schools in Kansas that the major portion of money is derived from the real estate property. The tax levy for school purposes, therefore is dependent on the number of children in the district and the valuation of real estate property in the district. That is to say if there is a large number of children and the total valuation of the district is not high the levy will necessarily be high in that district.

The total wealth of the district and the per capita wealth

based on the enrollment as well as the rank of the district in each of these two factors is given in Table X. There is a much smaller per capita valuation in these districts than in the consolidated districts previously analyzed.

TABLE X

SHOWING THE DISTRICT WEALTH AND THE PER CAPITA WEALTH ON ENROLLMENT. THE DISTRICTS ARE RANKED IN EACH

District	Valuation	Rk	Per Cap Valn	Rk
Cottonwood	$1,248,076	1	$7,298.69	2
Strong City	1,073,527	2	5,834.38	3
Saffordville	556,007	3	9,910.99	1

Read Table thus: Cottonwood Falls with a total wealth of $1,248,076 and a wealth of $7,298.69 per child enrolled ranks first in total wealth and second in per capita wealth. Read in like manner for other Districts

One notices that in the smallest town, the per capita wealth is greater. It is true also, that the smaller the village the greater the ratio of the value of real estate to the total valuation of the district. The fact that the tax levy is higher does not necessarily mean, however, that the educational burden is heavier in the towns. Assessed valuation of real estate property is not a true index of ability to pay taxes. The ability to pay taxes depends on one's income and the farmer's ability to pay taxes depends more on the price that he gets for his commodity than on the assessed valuation of his land. This is especially true in times of depression when farmers are actually burdened by owning land rather than benefited.

The relative rankings of the districts in the factors of total wealth and per capita wealth on enrollment are shown in Figure 6. Saffordville with the smallest total wealth ranks first in per capita wealth.

Figure 6. Showing in Cross-hatch Form the Relative Ranking of the Three Third Class City Districts as to Total, and Per Capita Wealth on Enrollment

Total Wealth of District	Per Capita Wealth on Enrollment
Cottonwood Falls	1 Saffordville
2 Strong City	2 Cottonwood Falls
3 Saffordville	3 Strong City

Read Figure thus: The Cottonwood Falls District ranks first in total wealth and second in per capita wealth on the enrollment. Read in like manner for the other districts.

Per Capita Wealth and Per Capita Expenditures Compared

The three districts are compared as to per capita wealth on the enrollment and the per capita expenditure, calculated on both the enrollment and average daily attendance bases. One notices from Table XI that there is a close agreement among the three town districts in per capita current expenditure figured on either basis. There is, however, significant difference between the expenditure on the average daily attendance and enrollment bases. This is as much as $14.43 in the case of Cottonwood Falls, which again, it may be suggested, can be charged to losses due to irregular attendance. The district with the greatest per capita wealth does not spend the most per child for education.

The three districts ranked in descending order of per capita wealth and ranked also in respect to per capita expenditure are shown in Table XI.

TABLE XI

SHOWING THE PER CAPITA WEALTH ON ENROLLMENT AND THE PER CAPITA EXPENDITURE ON BOTH ENROLLMENT AND A. D. A. BASES. THE DISTRICTS ARE RANKED IN EACH RESPECT

District	Per Capita Wealth	P. C. Exp Enr'l	Rk	P. C. Exp A. D. A.	Rk
Saffordville	$9,423.84	$53.25	3	$56.00	3
Cottonwood	7,298.69	53.65	2	68.18	1
Strong City	5,834.38	58.34	1	68.16	2

Read Table thus: Saffordville District ranks first in per capita wealth with $9,423.84. The per capita current expenditure on enrollment is $53.25 and on the A. D. A. it is $56.00. The per capita expenditure for Saffordville ranks third on both bases. Read in like manner for the other districts.

The School Census as an Index of the Number of Children in the Town Schools

That the relationship of the school census (5-21) years to the number of children in school may be brought out, for these town school districts, the school census, the enrollment and the average daily attendance are given for each district in Table XII. There is little variation among the three schools under consideration in the ratio of enrollment to school census, it being between 60 and 63 per cent. There is greater variation in the ratio of average daily attendance to the census. This ranges from 47 to 60 per cent and suggests again the excess of per capita daily expenditure when calculated on the enrollment or average daily attendance, it being

greater, of course on the latter basis.

TABLE XII

SHOWING THE SCHOOL CENSUS, THE ENROLLMENT
AND THE A. D. A. FOR EACH DISTRICT
THE RATIOS OF BOTH A. D. A.
AND ENROLLMENT TO THE
SCHOOL CENSUS
ARE GIVEN

District	Census	Enr'l	Enr'l / Cen	A. D. A.	A. D. A. / Cen
Strong City	293	184	.63	157.5	.54
Cottonwood	286	171	.60	134.6	.47
Saffordville	93	59	.63	56.1	.60

Read Table thus: The school census in the Strong City District is 293. The enrollment of 184 is 63 per cent of the census and the A. D. A. of 157.5 is 54 per cent of the census. Read in like manner for the other districts.

TABLE XIII

SHOWING THE RATIO OF A. D. A. TO ENROLLMENT
THE PER CAPITA DAILY EXPENDITURES ON
BOTH ENROLLMENT AND A. D. A.
BASES ARE GIVEN FOR
EACH DISTRICT

District	A. D. A. / Enr'l.	Rk	P. C. Cost on Enr'l.	Rk	P. C. Cost on A. D. A.	Rk
Saffordville	.95	1	$0.296	3	$0.311	3
Strong City	.86	2	.324	1	.379	2
Cottonwood	.79	3	.298	2	.379	1

Saffordville ranks first in the matter of regular attendance. The average daily attendance being 95 per cent of the enrollment and the per capita daily expenditure is 29.6 cents on the enrollment basis and 31.1 cents on the A. D. A. basis. Saffordville ranks third in expenditure on both bases. Read in like manner for the other districts.

There is significant difference in the per capita costs especially if the attendance is irregular. The per capita

current expenditure in the Cottonwood Falls District is eight and one one-hundredths cents a day more when calculated on the average daily attendance than when calculated on the enrollment. One should notice further that for Saffordville whose attendance record is high, there is only a cent and a half a day difference between the two calculated costs. The two of course will be equal when the attendance record is perfect.

Cost of Instruction

The total amount spent for instructional purposes by the respective districts, the per capita yearly and per capita daily cost of instruction on the A. D. A. basis are given in Table XIV.

TABLE XIV

SHOWING THE TOTAL INSTRUCTIONAL COST AND THE YEARLY AND DAILY PER CAPITA INSTRUCTIONAL COST ON THE A. D. A. BASIS

District	Total Inst. Cost	Per Cap Yrly Cost	Per Cap Daily Cost
Strong City	$8,560.00	$54.34	$0.302
Cottonwood	6,800.00	50.52	.281
Saffordville	2,517.46	42.59	.249

Read Table thus: Strong City spends $8,560.00 for instructional purposes. This amounts to $54.34 yearly or 30.2 cents per day for each child, calculated on the basis of A. D. A. Read in like manner for the other districts.

The cost of instruction in these town districts constitutes a larger proportion of the total current expenditure than is true in the consolidated districts. This is due primarily

to the fact that there no transportation item in the budgets of the town schools. The per capita cost of instruction on the average daily attendance basis is decidedly uniform in the town districts compared to the consolidated districts.

Closely related to total instructional cost are the factors of teacher load and teacher's salary. The average teacher salary and the teacher load are given in Table XV.

TABLE XV

SHOWING THE TEACHER LOAD BASED ON THE ENROLLMENT AND THE AVERAGE ANNUAL TEACHER'S SALARY

District	Teacher Load	Annual Salary
Strong City	26.28	$939.75
Cottonwood Falls	21.42	770.63
Saffordville	19.66	795.00

Read Table thus: Strong City has an average teacher load of 26.28 pupils and an average annual teacher's salary of $939.75. Read in like manner for the other districts.

The School Plants

There is variation in the valuations of school equipment per child enrolled in these three schools. Compared to the consolidated districts of the county the valuation of school equipment per child enrolled in the town districts is much lower. This is accounted for by the fact that much larger enrollments are being served in the latter, in school plants that are not as valuable in some instances as those found in the newer consolidated districts.

The total valuation of the school plants and the per capita valuation per child enrolled in the third class city schools of the county are given in Table XVI.

TABLE XVI

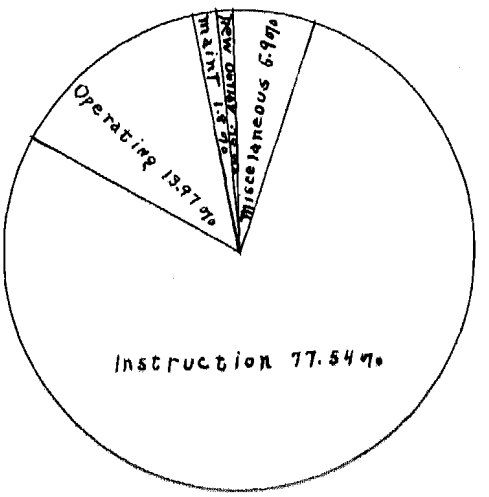
SHOWING THE TOTAL VALUATION OF SCHOOL PROPERTY AS WELL AS THE PER CAPITA VALUATION BASED ON THE ENROLLMENT

District	School Equip	Per Cap Equip
Strong City	$20,000.00	$108.70
Cottonwood Falls	12,600.00	73.68
Saffordville	8,000.00	135.59

Read Table thus: Strong City has a school plant valued at $20,000.00. This is equivalent to $108.70 per child enrolled. Read in like manner for other districts.

The School Dollar Divided

Figure 7. A Circular Graph Showing How the Current Expenditure Dollar of the Third Class City Districts is Divided



Read Figure thus: The largest sector 77.54 per cent of the total current expenditure is for instruction. Similarly the other sectors represent the expenditure for the other items of the budget.

A Summary of Findings on the Third Class City School Districts in Chase County, Kansas

There are three third class city school districts in the county which are not consolidated with surrounding rural districts

The per capita wealth on enrollment ranges from $9,910.00 to $5,834.34. The tax levy for schools is higher than in the consolidated school districts.

The district with the smallest taxable valuation ranks first in per capita valuation.

The per capita current expenditure on the enrollment is very uniform in the three districts.

The enrollment is between 60 and 63 per cent of the school census. Irregular attendance is costing the taxpayer a significant sum in some of the districts.

The ratio of average daily attendance to enrollment ranges from a low of 79 to a high of 95 per cent.

The per capita daily cost of instruction ranges between 21.1 cents and 37.87 cents.

The teacher load ranges between 19.66 and 26.28 and the average annual salary of teachers ranges from $770.63 to $939.75.

The per capita valuation of school equipment ranges from $73.68 to $135.59. This is much lower than for the consolidated districts of the county.

The instructional cost constitutes more than 75 per cent of the entire budget of current expenditure.

PART II

THE ONE-TEACHER SCHOOLS

Number and Location

There are forty-one school districts in Chase County the schools of which are of the one-teacher type. These little one room structures of the traditional "Little Red School-house" type are interspersed throughout the entire area of the county.

One is located, by chance, on the top of a high hill. Here it has braved many severe winter blizzards and blazing summer suns, calling perpetual attention to it's loneliness by windows which clatter noisily in the prevalent high winds which sweep across the Flint-hills. It is so located that it witnesses yearly, the glorious spectacle of the entire horizon being illuminated by numerous large "pasture-fires" as on a calm evening in the early spring of the year, the ranchers are burning the dead grass, of the preceding season from their ranch land.

Another school-house, however, is in an entirely different setting. It is located by one of the branches of the Cottonwood River. It's surroundings are more tranquil. It is more sheltered and is surrounded by fields of corn, maize and alfalfa. If in turn, this building could sense it would hear, on a spring evening, the murmur of the running water, the croaking of the frogs and the continuous chorus of myriads of the small creatures of Nature.

The names of some of the schools; Forrest Hill, Marble Hill

Look Out, Prairie Hill, Grandview, Rocky Glen, Pleasant Valley, Rock Creek and French Creek are suggestive of the two types of environments. During the school year 1932-1933, school was held in thirty-nine of these forty-one districts. The pupils from the other two districts were transported to adjoining districts.

In selecting ten representative districts for analysis in this study, the thirty-nine districts were listed in descending order as to valuation of the districts and every fourth district was selected. This procedure gives a random sampling as to both valuation and enrollment.

Wealth of District and Number of Children

A significant consideration in making a financial survey of an educational set-up is the total and per capita wealth of the unit. The ten one-teacher districts are compared to each other in total and per capita wealth in Table XVII. The per capita wealth is calculated on the basis of enrollment, for that figure represents essentially the group that the school should be serving. The districts are arranged in the descending order of valuations and the rank of the district in per capita wealth is given in the right hand column of the Table.

Some significant facts are shown in the table. One notices that in the matter of total wealth the districts range from $151,981.00 to $499,350.00 while in the matter of per capita wealth, on enrollment, they range from $12,931.00 to $139,220.00. This is significant when one considers the fact

that the support for the education of the child is derived from the wealth behind the child, in his district. One wonders if the educational opportunity in one of these rural districts is, as is the per capita wealth, nearly eleven times that of another school a few miles away.

TABLE XVII

SHOWING THE TOTAL AND PER CAPITA WEALTH ON THE ENROLLMENT OF THE ONE TEACHER DISTRICTS. THE DISTRICTS ARE RANKED IN EACH

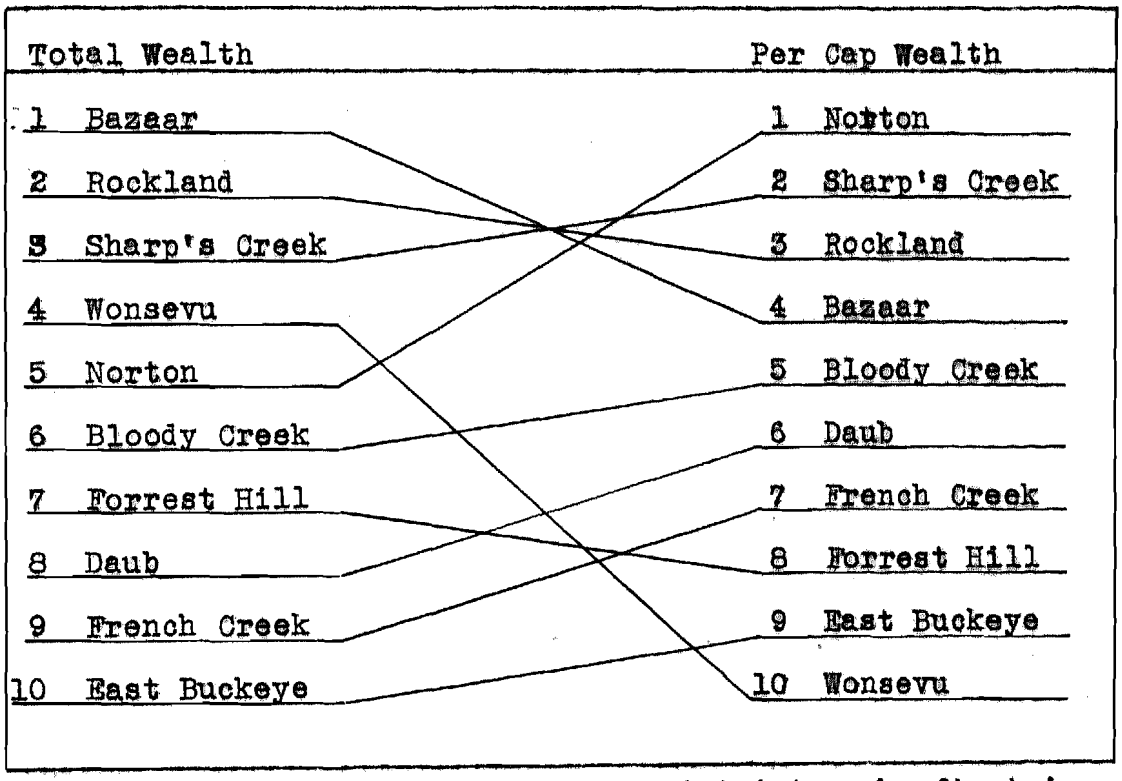
District	Wealth	Rk	Per Cap Wealth	Rk
Bazaar	$499,350	1	$33,290	4
Rockland	478,522	2	53,169	3
Sharp's Creek	409,615	3	81,923	2
Wonsevu	323,296	4	12,931	10
Norton	278,441	5	139,220	1
Bloody Creek	261,328	6	29,036	5
Forrest Hill	244,943	7	16,329	8
Daub	221,018	8	27,627	6
French Creek	192,711	9	27,530	7
East Buckeye	151,981	10	15,198	9

Read Table thus: The Bazaar District has a total wealth of $499,350 and a per capita wealth of $33,290. Bazaar ranks first in total wealth and fourth in per capita wealth. Read in like manner for other districts.

The great variation in per capita wealth is due chiefly to difference in enrollment in the respective schools more than to differences in total valuations. The Norton School has only two pupils enrolled while Wonsevu has twenty-five.

The relative rankings of the districts in total wealth and per capita wealth are shown also in cross-hatch form in figure 8. It will be seen that the Wonsevu District ranks fourth in total wealth but because of the relatively large enrollment, twenty-five pupils, it ranks tenth in per capita wealth.

Figure 8. Showing in Cross-hatch Form the Relative Rankings of the One-teacher Districts in Total and Per Capita Wealth on Enrollment



Read Figure thus: The Bazaar District ranks first in total wealth and fourth in per capita wealth. Read in like manner for the other districts.

Figure 8 gives one a picture of a correlation which while positive is not high.

The Per Capita Wealth and Per Capita Expenditure Compared

After considering the total and per capita wealth of the respective districts it is pertinent to ask what relationship

exists between the per capita wealth and per capita expenditure in these one-teacher districts.

The per capita expenditure is calculated on both the enrollment and average daily attendance bases. The ten districts are arranged in descending order of per capita wealth in column two of Table XVIII. The per capita expenditure on the enrollment and average daily attendance bases with the rank in each are shown in columns three and four respectively.

TABLE XVIII

SHOWING THE PER CAPITA WEALTH ON ENROLLMENT AND THE PER CAPITA EXPENDITURE ON BOTH ENROLLMENT AND A. D. A. BASES. RANK IS GIVEN

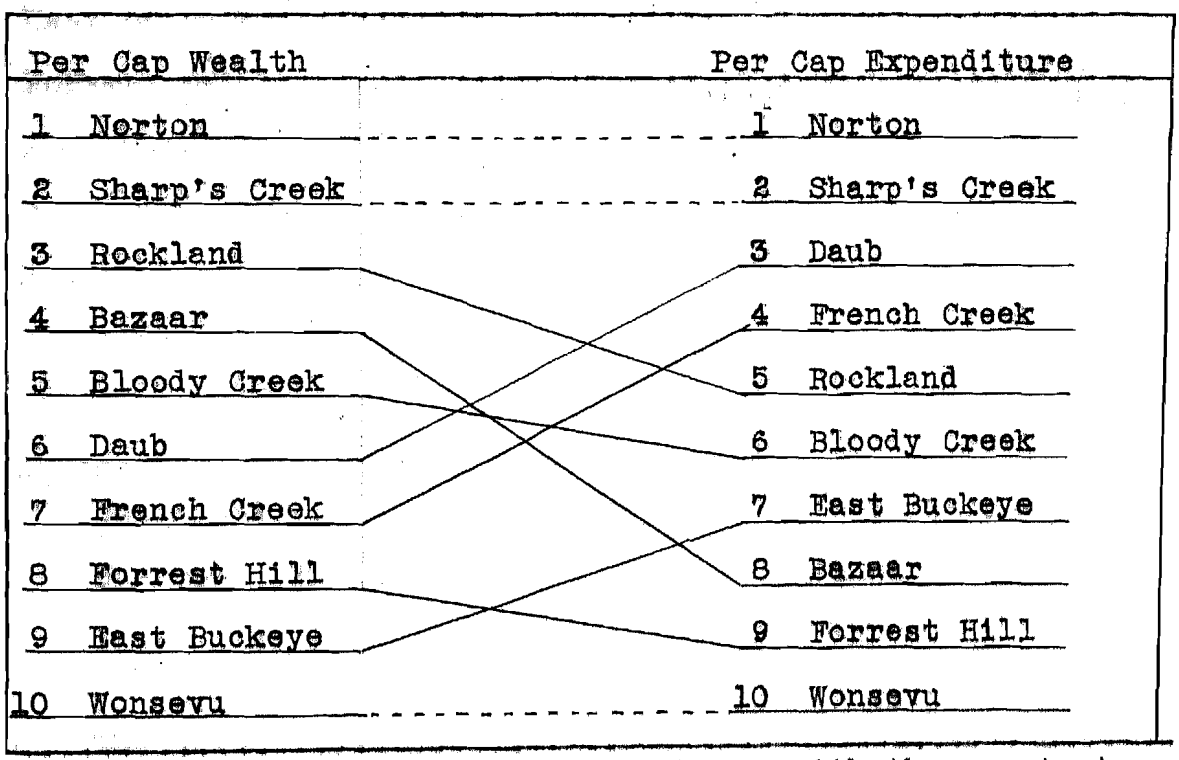
District	Wealth	P.C.Expend Enr'l	Rk	P.C.Expend A. D. A.	Rk
Bazaar	$33,290	$59.65	8	$69.91	7
Rockland	53,169	80.37	5	104.84	4
Sharp's Creek	81,923	110.14	2	122.38	3
Wonsevu	12,931	38.15	10	49.42	10
Norton	139,220	270.03	1	300.03	1
Bloody Creek	29,036	80.30	6	87.07	5
Forrest Hill	16,329	50.93	9	56.20	9
Daub	27,627	97.42	3	125.69	2
French Creek	27,530	81.28	4	84.92	6
East Buckeye	15,198	60.82	7	66.83	8

Read Table thus: Bazaar District has a per capita wealth of $33,290. The per capita expenditure on the enrollment of $59.65 ranks eighth and the per capita expenditure on A. D. A. of $69.91 ranks seventh. Read in like manner for the other districts.

One should keep in mind while studying the above table that the districts do not all maintain the same length term.

The Bazaar District, the Rockland District and the Daub District maintain a nine month term while the other seven maintain an eight month term. The per capita daily current expenditure is shown later in Table XX. It is evident that the district with the greatest per capita wealth in the case of these one-teacher schools spends the greatest amount per child and that the amount spent is exorbitant. A very small enrollment is responsible for both the high per capita wealth and the high per capita expenditure. There appears to be a positive correlation between the per capita wealth and per capita expenditure for the whole group.

Figure 9. Showing in Cross-hatch Form the Rankings of the One-teacher Districts in Per Capita Wealth and Per Capita Expenditure on Enrollment Basis



Read Figure thus: Norton District with the greatest per capita wealth also has the greatest per capita expenditure. Read in like manner for the other districts.

It is interesting to note that on both extremes the

rankings are the same in the factors of per capita wealth and per capita expenditure. The district with the least per capita wealth is spending the least per capita and vice versa. The correlation between the two factors for the group is .77 ±.087.

The School Census as an Index of the Number of Children in These One-teacher Schools (5-21)

TABLE XIX

GIVING THE SCHOOL CENSUS, THE ENROLLMENT AND AVERAGE DAILY ATTENDANCE FOR EACH RURAL DISTRICT. SHOWING ALSO THE RATIO OF ENROLLMENT & A. D. A. RESPECTIVELY TO SCHOOL CENSUS

District	Census	Enr'l	Enr'l / Cen	A. D. A.	A. D. A. / Cen
Wonsevu	43	25	.581	19.3	.449
Bazaar	31	15	.484	12.8	.413
East Buckeye	26	10	.385	9.1	.350
Forrest Hill	20	15	.750	13.1	.680
French Creek	18	7	.389	6.7	.372
Rockland	15	9	.600	6.9	.460
Bloody Creek	14	9	.643	8.3	.593
Sharp's Creek	10	5	.500	4.5	.450
Daub	8	8	1.000	6.2	.775
Norton	5	2	.400	1.8	.360

Read Table thus: The school census in the Wonsevu District is 43. The enrollment of 25 pupils is 58.1 per cent of the school census and the A. D. A. of 19.3 is 44.9 per cent of the school census. Read in like manner for the other districts.

One notices that the school census is not consistently indicative of the number of children enrolled in these schools. The enrollment in the case of the Daub District is 100 per Cent

of the school census while in the East Buckeye District the enrollment is only 38.5 per cent of the school census. Attention is called to the fact that there is an organized and operating school district in which reside only five people between the ages of five and twenty-one and that of the five only two are enrolled in the school. The average daily attendance, which indicates the number of pupils actually being served by the schools ranges from 35 per cent of the school census in the East Buckeye District to 77.5 per cent in the Daub District. The school census is a highly undesirable basis for the distribution of state school funds, as it applies to the one-teacher school districts in Chase County, Kansas.

Per Capita Daily Current Expenditure

The per capita daily expenditure is higher when calculated on the average daily attendance basis than when it is calculated on the enrollment basis, excepting of course the case of the school whose attendance record is perfect. The difference between the cost on the average daily attendance basis and the cost on the enrollment basis may well be charged to financial losses due to irregular school attendance in the school.

There are several significant factors brought out in Table XX, below. The per capita daily current expenditure ranges from $0.309 in the Wonsevu District to $1.875 in the Norton District. The expenditure is calculated on the average daily attendance basis.

TABLE XX

SHOWING THE RATIO OF A. D. A. TO ENROLLMENT AND THE PER CAPITA DAILY CURRENT EXPENDITURE ON BASES OF BOTH ENROLLMENT AND A. D. A. RANKS ARE GIVEN

District	A. D. A. / Enr'l	Rk	P.C.Cost on Enr'l	Rk	P.C.Cost on A. D. A.	Rk
French Creek	.96	1	$0.508	4	$0.531	6
Bloody Creek	.92	2	.502	5	.544	5
East Buckeye	.91	3	.380	7	.418	7
Forrest Hill	.91	4	.314	9	.351	9
Sharp's Creek	.90	5	.688	2	.765	2
Norton	.90	6	1.687	1	1.875	1
Bazaar	.85	7	.331	8	.388	8
Daub	.78	8	.541	3	.698	3
Wonsevu	.77	9	.238	10	.309	10
Rockland	.77	10	.447	6	.582	4

Read Table thus: The French Creek District ranks first in regular attendance. The same district with a per capita expenditure of 50.8 cents a day on the number of pupils enrolled ranks fourth. The per capita expenditure on the A. D. A. basis of 53.1 cents per day ranks sixth. Read in like manner for other districts.

The ranking in the per capita expenditure on the two bases of calculation may be interchanged by the factor of difference in attendance record. This is evidenced in the case of the French Creek District and the Rockland District. The per capita expenditure, on enrollment is nearly enough equal in the two districts that the difference between a 96 per cent perfect attendance record and one of 77 per cent interchanges the rankings of the two districts in these two costs.

The difference between these two costs for any one school such as the difference between 58.2 cents and 44.7 cents or 13.5 cents a day, for the Rockland District, for each child enrolled must be charged to losses due to irregular attendance.

Instructional Costs

TABLE XXI

SHOWING THE TOTAL INSTRUCTIONAL COST
AND THE YEARLY AND DAILY
PER CAPITA COST
ON A. D. A.

District	Total Cost	Per Cap Cost Yearly	Per Cap Cost Daily
Bazaar	$810.00	$63.28	$0.352
Daub	675.00	108.87	.605
Wonsevu	645.00	33.42	.209
Forrest Hill	643.00	47.28	.300
Rockland	633.00	91.73	.510
Bloody Creek	610.00	73.49	.460
East Buckeye	485.00	53.30	.333
French Creek	485.00	72.38	.452
Norton	445.04	247.24	1.545
Sharp's Creek	403.00	89.55	.560

Read Table thus: Bazaar District spends $810.00 yearly for instructional purposes. This amounts to $63.28 yearly or $0.352 daily for each child in average daily attendance. Read in like manner for other districts.

In the study of the financial status of an educational unit the question arises as to what portion of the total current expenditure goes directly for instructional purposes. The instructional program of the school is it's chief justifying factor. Since by far the major portion of the total current

expenditure of these one-teacher rural schools is the instructional cost many of the irregularities of much the same nature as were evidenced in the total current expenditures are again emphasized in Table XXI. The instructional cost is $1.55 daily per A. D. A. child in the Norton District while in the Wonsevu District it is 20.9 cents.

TABLE XXII

SHOWING THE INSTRUCTIONAL COST AND THE TEACHER LOAD IN THE ONE TEACHER DISTRICTS

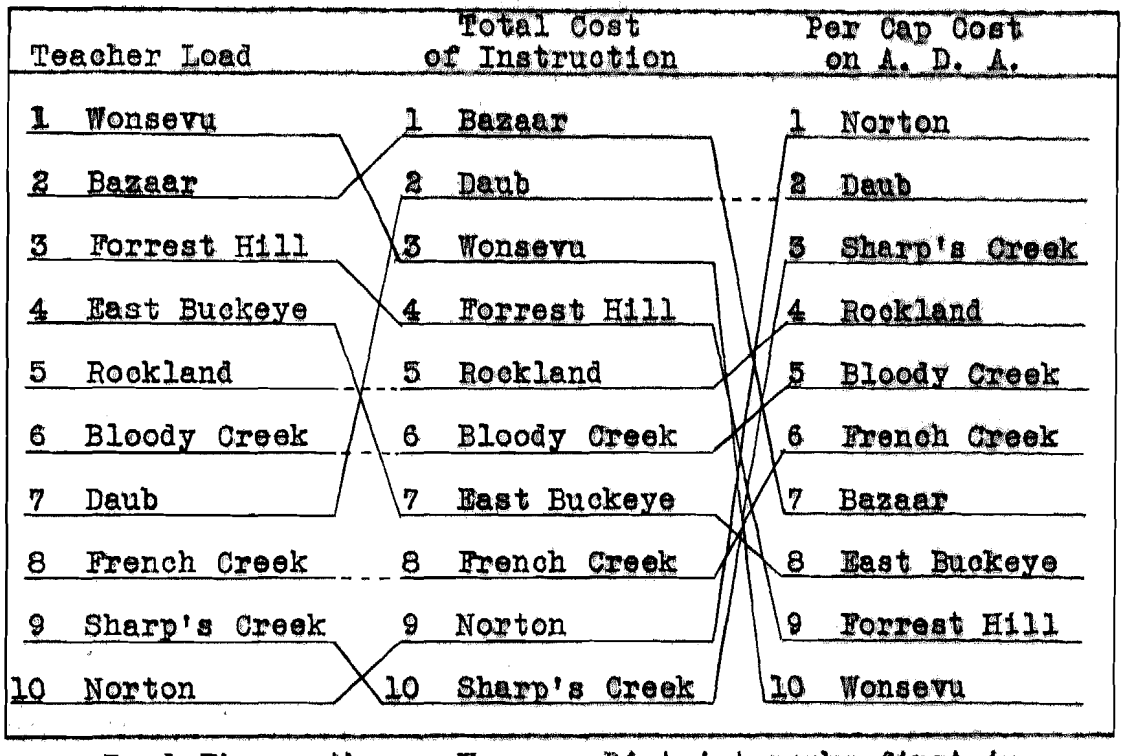
District	Teacher Load	Instructional Costs
Wonsevu	25	$645.00
Bazaar	15	810.00
Forrest Hill	15	643.00
East Buckeye	10	485.00
Rockland	9	633.00
Bloody Creek	9	610.00
Daub	8	675.00
French Creek	7	485.00
Sharp's Creek	5	403.00
Norton	2	445.04

Read Table thus: The teacher load in the Wonsevu District is 25 and the instructional cost is $645.00. Read in like manner for the other districts.

Consideration was given to the matter of teacher pupil ratio and annual teacher salary for the centralized schools of the county. It is well to inquire about these factors in the one-teacher set-up. Of course the enrollment is the teacher load. The major portion of the instructional costs is the salary of the teacher

The teacher load varies from 2 to 25 in the one-teacher schools of the county. The average enrollment for the entire group of one-teacher schools in the county is 12.02 pupils. The relative rankings of the ten districts with respect to teacher load, total instructional cost and the amount spent for each child in average daily attendance are shown in the figure below.

Figure 10. Showing in Cross-hatch Form the Relative Rankings of the One-teacher Schools in Teacher Load and Total and Per Capita Instructional Cost



Read Figure thus: Wonsevu District ranks first in teacher load, third in total spent for instruction and tenth in the amount spent per capita for instruction. Read in like manner for other districts.

A striking fact is shown in that the districts ranking lowest in total instructional costs are at the same time the most costly when the number of pupils being served is taken into consideration. Attention is called especially to the

Norton District and the Sharp's Creek District. These schools are operated for 2 and 5 pupils respectively.

The School Plants

The school houses in these districts are for the most part one room buildings with possibly a couple of cloak rooms. With very few exceptions, one cannot say that these school plants are abreast with the progressive trends of the times. The child is going to the same school house that his father and possibly his grand-father attended.

TABLE XXIII

SHOWING THE TOTAL AND PER CAPITA VALUATION OF SCHOOL EQUIPMENT IN THE ONE-TEACHER DISTRICTS

District	Total Equip	Per Cap Equip
Bazaar	$4,000.00	$266.66
East Buckeye	3,000.00	300.00
Daub	2,000.00	250.00
Forrest Hill	1,500.00	100.00
French Creek	1,500.00	214.28
Bloody Creek	1,000.00	111.11
Norton	1,000.00	500.00
Wonsevu	1,000.00	40.00
Sharp's Creek	1,000.00	200.00
Rockland	1,000.00	111.11

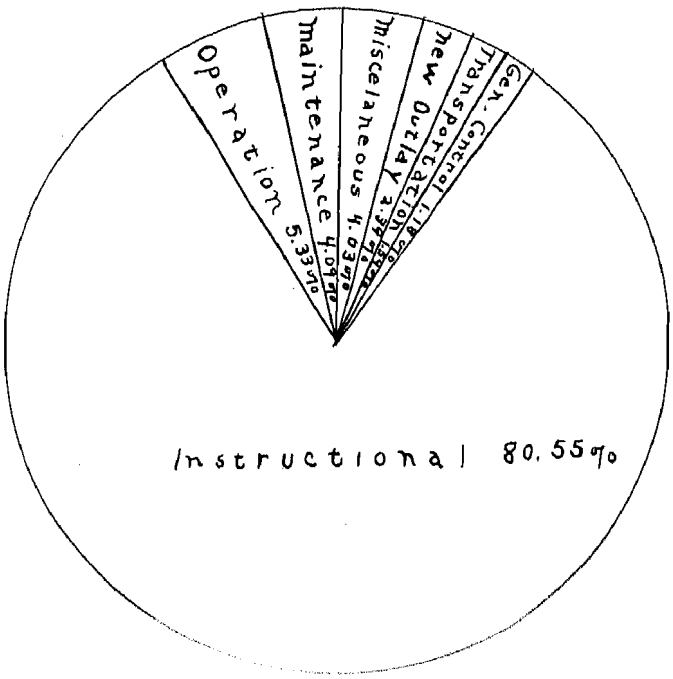
Read Table thus: The Bazaar District has a total valuation of school equipment of $4,000.00. This amounts to $266.66 per child enrolled. Read in like manner for the other districts.

While innovations such as radios, automobiles and power

machinery have been added to the home, the school house and it's equipment are essentially the same as they have been these many years. One notices from Table XXIII that the valuations of the school plants vary from $1,000.00 to $4,000.00 and that $1,000.00 is the mode. The valuation of school equipment per child enrolled varies from $40.00 to $500.00. This particularly wide variation is attributed to the fact that the total valuation of the two plants concerned are equal but one houses twelve and one half times as many pupils as the other.

The School Dollar Divided

Figure 11. Circular Graph Showing How the Current Expenditure Dollar is Divided in the One-Teacher Schools



Read Figure thus: The large sector, 80.55 per cent of the circle, represents the instructional item of the budget of current expenditure. Read in like manner for the other items.

Summary of Findings Concerning One-teacher Schools

There are forty-one districts of this type. School was held in thirty-nine of them during the school year 1932-1933.

These schools are interspersed over the entire area of the county and they have varied surroundings.

The districts range in total wealth from $151,981.00 to $499,350.00 and in per capita wealth on enrollment from $12,931.00 to $139,220.00.

The district having the greatest total wealth does not have the greatest per capita wealth.

The district having the greatest per capita wealth spends the largest amount per capita.

The per capita expenditure is noticeably greater when calculated on the average daily attendance instead of on the enrollment.

The school census is not a consistent endex of the number of children being served by the schools.

The ratio of the average daily attendance to the enrollment varies from .77:1 to .96:1. Irregular attendance is costing the tax--payer money in the one-teacher schools.

The total instructional costs vary from $403.00 to $810.00 yearly and the per capita instructional costs vary from $33.42 to $247.24 yearly.

The enrollments vary from 2 to 25 with an average of 12.02 for the entire group.

With few exceptions, the school plants are not abreast with the progressive trends of the times.

A total of 469 pupils were enrolled in the one-teacher schools in 1932-1933. The total current expenditure for the one-teacher schools was $29,609.09.

Eighty and fifty-five hundreths cents out of every dollar for current expenses goes for instructional purposes.

PART III

THE CENTRALIZED AND ONE-TEACHER SCHOOLS COMPARED

The term "Centralized Schools" as used here includes the seven consolidated schools and the three third class city schools grouped together. The centralized schools are compared with the ten representative one-teacher schools in nine major financial considerations.

Before taking up these specific comparisons it might well be observed that for the school year 1932-1933 the total enrollment in the one-teacher schools was 469 with a total current expenditure of $29,609.00. The enrollment in the centralized schools was 752 and the total current expenditure for the ten districts was $50,272.31. The above figures include the enrollments and expenditures for all the elementary schools in the county with the exception of Toledo, a two-teacher school with an enrollment of 29 and a total current expenditure of $2,042.67.

Per Capita Wealth on the Enrollment Compared

That the centralized and one-teacher school districts of Chase County, Kansas may be compared in the amount of wealth behind the child in school, the ten districts of each type are arranged in descending order of per capita wealth, based on the enrollment, in Table XXIV. The enrollment, as has been stated before, represents the number of children that the school district should be serving. Attention is directed to the fact that the per capita valuation is consistently much higher for the one-teacher districts than for the centralized districts.

TABLE XXIV

SHOWING THE PER CAPITA WEALTH OF THE CENTRALIZED AND ONE-TEACHER SCHOOL DISTRICTS RESPECTIVELY AS BASED ON THE ENROLLMENTS

Centralized	Per Cap Wealth	One-teacher	Per Cap Wealth
Booster	$37,158.72	Norton	$139,220.00
Elk-union	33,833.33	Sharp's Creek	81,923.00
Hymer	19,128.76	Rockland	53,169.00
Matfield	17,165.75	Bazaar	33,290.00
Clements	16,919.46	Bloody Creek	29,036.00
Elmdale	16,159.76	Daub	27,627.00
Cedar Point	12,796.80	French Creek	27,530.00
Saffordville	9,423.85	Forrest Hill	16,329.00
Cottonwood Falls	7,298.69	East Buckeye	15,198.00
Strong City	5,834.38	Wonsevu	12,931.00

Read Table thus: Booster with a per capita wealth of $37,158.72 ranks first among the centralized schools. Norton with a per capita wealth of $139,220.00 ranks first among the one-teacher schools. Read in like manner for the other schools.

The average per capita wealth for the centralized schools is $17,571.95 while for the one-teacher districts it is $43,625.00. Even more striking is the variation between the districts of the two respective groups. The centralized district ranking first has nearly seven times as much per capita wealth as the one ranking tenth, and the one-teacher district which ranks first has nearly eleven times as much per capita wealth as the one ranking tenth. Of the centralized schools the third class city schools rank lower than the consolidated schools.

The Per Capita Current Expenditure

The centralized schools are compared with the one-teacher schools in the matter of per capita current expenditure, based on the enrollment. The two groups of schools are arranged in descending order of per capita yearly expenditure in Table XXV.

TABLE XXV

SHOWING THE CENTRALIZED ONE ONE-TEACHER DISTRICTS ARRANGED IN DESCENDING ORDER OF PER CAPITA YEARLY CURRENT EXPENDITURE CALCULATED ON THE ENROLLMENT

Centralized	P.C. Expend	One-teacher	P.C. Expend
Elk-union	$96.92	Norton	$270.03
Booster	96.45	Sharp's Creek	110.14
Elmdale	81.18	Daub	97,42
Clements	74.95	French Creek	81.28
Cedar Point	62.91	Rockland	80.37
Strong City	58.34	Bloody Creek	80.30
Cottonwood Falls	53.65	East Buckeye	60.82
Saffordville	53.25	Bazaar	59.65
Matfield	51.95	Forrest Hill	50.93
Hymer	44.66	Wonsevu	38.15

Read Table thus: Elk-union ranks first among the centralized schools with a per capita yearly expenditure of $96.92/ Norton District ranks first among the one-teacher districts spending $270.03. Read in like manner for the other schools.

The average yearly per capita current expenditure for the centralized schools is $67.43 with a sigma of approximately $18.00. For the one-teacher schools the average yearly per capita current expenditure is $92.91 with a sigma of $62.00.

This signifies a great lack of uniformity among the one-teacher schools. The sigma of the average is greater than the expenditure in four of the districts. The per capita yearly current expenditure is significantly higher in the one-teacher schools than in the centralized schools.

Relationship Between Enrollment and School Census

TABLE XXVI

SHOWING THE RATIO OF ENROLLMENT TO THE SCHOOL CENSUS IN THE CENTRALIZED AND ONE TEACHER SCHOOL DISTRICTS OF THE COUNTY

Centralized	Enr'l / Census	One-teacher	Enr'l / Census
ELMDALE	.8245	Daub	1.0000
Hymer	.8235	Forrest Hill	.7500
Cedar Point	.8229	Bloody Creek	.6428
Clements	.7951	Rockland	.6000
Saffordville	.6344	Wonsevu	.5813
Strong City	.6279	Sharp's Creek	.5000
Matfield	.6195	Bazaar	.4829
Cottonwood Falls	.5979	Norton	.4000
Booster	.4761	French Creek	.3888
Elk-union	.4590	East Buckeye	.3846

Read Table thus: The enrollment is 82.45 per cent of the school census in the Elmdale District. In the Daub District the enrollment is 100 per cent of the school census. Read in like manner for the other centralized and one-teacher districts respectively.

In dealing with the different classes of schools, it has been pointed out that the school census (5-21) is not consistently indicative of the number of children in the schools.

Attention is called to the fact that in neither group is the school census consistently indicative of the enrollment in the schools. The enrollment ranges from 45.90 to 82.45 per cent of the school census in the centralized districts and from 38.48 to 100 per cent in the case of the one-teacher districts.

The ratio of enrollment to school census with one exception, is consistently smaller for the one-teacher school districts than for the centralized districts. The lack of uniformity of the ratio of the enrollment to the school census is significant in a study of the financial status of schools for at the present time the state school funds are apportioned to the districts on the basis of the school census.

Ratio of Average Daily Attendance to the Enrollment

A financial comparison of the centralized and one-teacher schools of Chase County would be incomplete without a consideration of the attendance records of the two types of schools. This resolves itself into a financial consideration in that school cost calculated on the basis of enrollment gives the per capita cost for the children whom the school is supposedly serving while the per capita cost calculated on the basis of average daily attendance gives the per capita cost for the number of children actually being served. The school cannot serve children, fully, except as they are in regular attendance in the school.

The ratio of the average daily attendance to the enrollment and also the difference in the per capita daily current

expenditure as calculated on the average daily attendance and enrollment bases, respectively, are shown for the centralized and one-teacher districts in Table XXVII.

TABLE XXVII

SHOWING THE RATIO OF A. D. A. TO ENROLLMENT ALSO THE DIFFERENCE IN PER CAPITA DAILY CURRENT EXPENDITURE AS CALCULATED ON A. D. A. AND THE ENROLLMENT

Centralized	A.D.A. / Enr'l	Diff in Cents	One-teacher	A.D.A. / Enr'l	Diff in Cents
Saffordville	.9492	1.5	French Creek	.9571	2.3
Cedar Point	.9405	2.3	Bloody Creek	.9222	4.2
Elk-union	.9388	6.4	East Buckeye	.9100	3.8
Booster	.8954	6.3	Forrest Hill	.9066	3.7
Hymer	.8904	3.1	Sharp's Creek	.9000	9.6
Strong City	.8559	5.4	Norton	.9000	18.8
Clements	.8287	8.4	Bazaar	.8533	5.7
Elmdale	.8087	10.6	Daub	.7750	15.7
Cottonwood Fls	.7871	8.1	Wonsevu	.7720	7.1
Matfield	.7460	9.9	Rockland	.7666	13.5

Read Table thus: In the Saffordville District the A. D. A. is 94.92 per cent of the enrollment and the daily current expenditure is 1.5 cents higher per child enrolled when calculated on A. D. A. rather than the enrollment. Read in like manner for other schools.

One is impressed with the similarity between the attendance records in the two types of schools. The average of the ratios of A. D. A. to enrollment for the ten centralized schools is .865, while that for the one-teacher schools is.866. The variability of the two distributions is much the same.

There is, however, a marked variation between the schools

of the two respective types. Irregular attendance is costing 10.6 cents a day for each child enrolled in the Elmdale School and 18.8 cents a day per child enrolled in the Norton School. These two districts do not have the poorest attendance records but their per capita daily current expenditures are higher than some of the districts whose attendance is more irregular. The fact is clearly shown, nevertheless, that irregular attendance is costing the tax-payer money in both types of schools.

Per Capita Instructional Costs

TABLE XXVIII

SHOWING THE PER CAPITA DAILY INSTRUCTIONAL COSTS FOR CENTRALIZED AND ONE-TEACHER SCHOOLS ON THE AVERAGE DAILY ATTENDANCE BASIS IN CHASE COUNTY

Centralized	Daily Cost	One-teacher	Daily Cost
Booster	$0.408	Norton	$1.545
Elmdale	.313	Daub	.605
Strong City	.302	Sharp's Creek	.560
Cottonwood Falls	.287	Rockland	.510
Clements	.250	Bloody Creek	.460
Saffordville	.249	French Creek	.452
Elk-union	.237	Bazaar	.352
Hymer	.203	East Buckeye	.333
Cedar Point	.182	Forrest Hill	.296
Matfield	.176	Wonsevu	.201

Read Table thus: Booster District ranks highest among the centralized schools and Norton District ranks highest anomg the one-teacher districts in the per capita daily cost of instruction. The costs are $0.408 and $1.545 respectively. Read in like manner for the other centralized and one-teacher districts.

The instructional cost is the largest item of current

expenditure in the budgets of both types of schools. One notices that the per capita instructional costs in the centralized schools are uniform in comparison to the one-teacher schools.

The average daily instructional cost on the average daily attendance basis, in the centralized schools is 26 cents with a sigma of approximately 6.5 cents while the average daily instructional cost on the same basis in the one-teacher schools is 53.1 cents with a sigma of approximately 36 cents. Here again the standard deviation of the average is greater than the instructional cost in four of the schools. This lack of uniformity among the one-teacher schools is significant. The average per capita instructional cost in the one-teacher schools is double what it is in the centralized schools.

The Pupil Teacher Ratios Compared

The pupil teacher ratio is of significance in a financial survey of an educational set-up. There is a high negative correlation between the per capita instructional costs and the pupil teacher ratios. In a school where the teacher has only a few pupils the per capita instructional cost mounts rapidly.

One notices from Table XXIX, page 59 that the average teacher load in the centralized schools is 22.7 with a sigma of approximately 6.5 while for the one-teacher schools, the average teacher load is 10.5 with a sigma of approximately 6. The average teacher load in the one-teacher schools is less than one half of what it is in the centralized schools. It is interesting to notice also the lack of uniformity within each

of the two groups. This variability is much the same for both groups as is evidenced by the fact that the standard deviations of the averages for the two types of schools are 6.5 and 6 respectively.

TABLE XXIX

SHOWING THE PUPIL TEACHER RATIO ON ENROLLMENT FOR CENTRALIZED AND ONE TEACHER SCHOOLS

Centralized	Pupils:Teacher	One-teacher	Pupils:Teacher
Matfield	38:1	Wonsevu	25:1
Cedar Point	26:1	Bazaar	15:1
Strong City	26:1	Forrest Hill	15:1
Elmdale	24:1	East Buckeye	10:1
Clements	22:1	Rockland	9:1
Cottonwood Falls	21:1	Bloody Creek	9:1
Hymer	21:1	Daub	8:1
Saffordville	20:1	French Creek	7:1
Elk-union	18:1	Sharp's Creek	5:1
Booster	11:1	Norton	2:1

Read Table thus: Matfield District has the largest pupil teacher ratio of the centralized schools it being 38 : 1. Of the one-teacher schools, Wonsevu ranks first the ratio being 25 : 1. Read in like manner for the other schools.

The Per Capita Valuation of School Equipment Compared

It is known to be true that the school plants and equipment of the centralized schools are more expensive and the facilities are generally better than is true of schools of the one-teacher type. In order that the per capita valuations

of the two types of schools may be compared, the schools with the per capita valuation of school equipment, based of the enrollment are shown in Table XXX.

TABLE XXX

SHOWING THE PER CAPITA VALUATION OF SCHOOL PLANTS IN CENTRALIZED AND ONE-TEACHER SCHOOLS BASED ON THE ENROLLMENTS

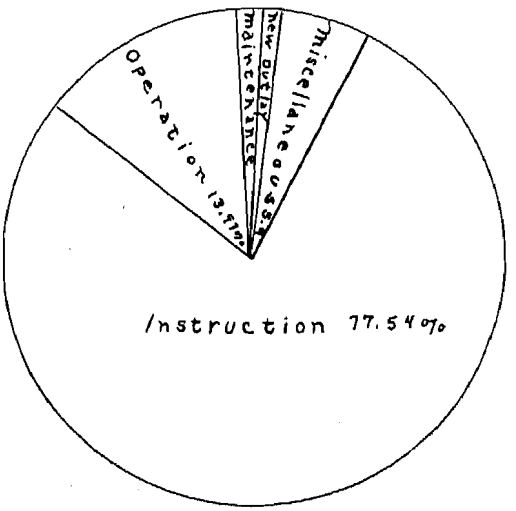
Centralized	P.C. Valuat.	One-teacher	P.C. Valuat.
Elk-union	$833.33	Norton	$500.00
Clements	454.54	East Buckeye	300.00
Booster	350.00	Bazaar	266.66
Cedar Point	253.16	Daub	250.00
Elmdale	234.04	French Creek	214.28
Matfield	223.68	Sharp's Creek	200.00
Saffordville	135.59	Rockland	111.11
Hymer	119.05	Bloody Creek	111.11
Strong City	108.70	Forrest Hill	100.00
Cottonwood Falls	73.68	Wonsevu	40.00

Read Table thus: Elk-union with a per capita valuation of school equipment amounting to $833.33 ranks first among the centralized schools. Of the one-teacher schools Norton with a per capita valuation of school equipment of $500.00 ranks first. Read in like manner for the other districts.

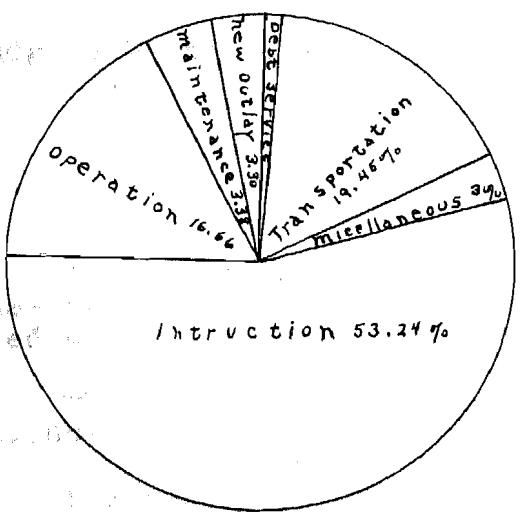
The per capita valuation of school equipment in the two types of schools are not strikingly different in amount. The average valuation for the centralized schools is $278.58 and for the one-teacher schools it is $209.32. Perhaps the most significant fact shown in the Table above is the large variation within each of the two groups.

The School Dollar Divided

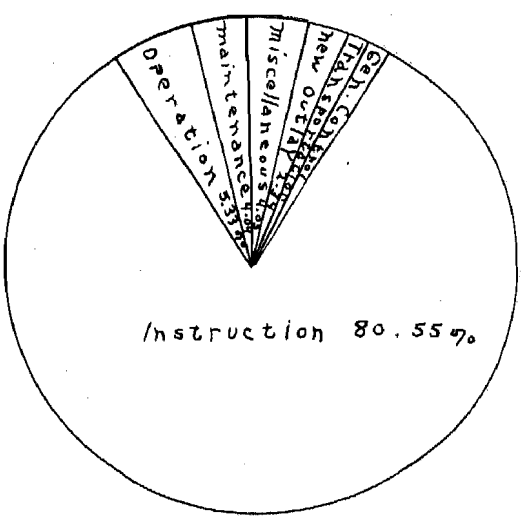
Figure 12. Showing by Means of Circle Graphs the Variation in the Budgets of Current Expenditures for Consolidated, Third Class City and One-teacher Schools



Third Class City



Consolidated Schools



One-teacher

There are significant variations in the way which the current expenditure dollar is apportioned in the different types

of schools being studied. The most outstanding difference is the ratio the instructional item bears to the total current expenditure in each instance. It is 53.24 per cent for the consolidated schools, 77.54 per cent for the third class city schools and 80.55 per cent for the one-teacher schools. Attention is also directed to the transportation item in the budget of the consolidated schools.

Henry P. Smith[2] in his chapter on school budgetary procedure shows that variation exists in the percentages expended under the various functional divisions in school budgets, among cities of all sizes located in different sections of the country. For the western regional group the average per cent of the different functional divisions in the budgets of total current expenditures, for the year 1925-1926 were: general control 4 per cent; instructional 79.4 per cent; operation of plant 9.8 per cent; maintenance of plant 3.3 per cent; auxiliary agencies 1.9 per cent; and fixed charges 1.2 per cent. One can compare the budgets shown on page 61 with these figures.

Summary of Findings in the Comparison of Centralized and One-teacher Schools

For the school year 1932-1933, there were enrolled in the one-teacher schools a total of 469 pupils and in the centralized schools a total of 752 pupils.

The total current expenditure for the one-teacher was $29,609.00 and for the centralized schools it was $50,272.31.

The per capita wealth on the enrollment for the one-teacher schools is more than double that of the centralized schools and there is great lack of uniformity within each group.

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[2] Henry P. Smith, BUSINESS ADMINISTRATION OF PUBLIC SCHOOLS New York, World Book Company, 1929, p 99.

The per capita daily expenditure on the enrollment is greater in the one-teacher schools than in the centralized schools. There is greater variability among the one-teacher schools than among the centralized schools.

In neither the centralized nor one-teacher schools is the school census consistently indicative of the number of children enrolled in school. The ratio of enrollment to school census is higher for centralized schools than for one-teacher schools, with one exceptio.

The ratio of average daily attendance to enrollment is nearly the same for the centralized and one-teacher schools. There is great variation within the two respective groups.

Irregular school attendance is costing the tax-payer from 1.5 cents to 10.6 cents a day for each child enrolled. In the centralized schools this is true. For the one-teacher schools irregular school attendance is costing from 2.3 to 18.8 cents a day, for each child enrolled.

The per capita instructional costs are higher in the one-teacher schools than in the centralized schools.

The average pupil teacher ratio for the centralized schools is 22.7 : 1 and for the one-teacher schools it is 10.5 : 1. The variability of the two distributions is much the same.

The per capita valuation of school property is higher for centralized than for one-teacher schools but the variability of each group in this factor is large.

There are some significant differences in the way in which the current expenditure dollar is divided. For the consolidated schools the instructional item is 53.24 per cent of the total while for the one-teacher schools it is 80.55 per cent of the total. The transportation item for the consolidated schools is 19.45 per cent of the total while the third class city schools have no transportation item and for the one-teacher schools it is only 1.59 per cent of the total.

The results of the many surveys of consolidated and one-teacher schools indicate that one cannot use the idea of financial economy as an argument in favor of the centralized or consolidated school. As a rule a consolidated school costs more money per capita than a one-teacher school, however, there are many factors to be considered which are not directly measurable in dollars and cents. The consolidated school apparently excells in the realization of many of these factors.

It is brought out in this study that, in Chase County, the centralized schools are costing less per capita in the matter of current expenditure than the one-teacher schools are costing. This is due to the fact that the county is over-districted. There are instances in which two districts could be combined and still be one-teacher schools. It is understood that transportation would be provided for pupils living more than two miles from the school house, in the event that the combination were effected.

One of the very significant facts which is brought out in this study is that there is a great lack of uniformity in the factors of total wealth, per capita wealth, and per capita expenditures among the districts. Even schools of the same classification, in the county, lack in uniformity. This emphasizes the desirability of having larger units of administration than the district. It is desirable that the unit be larger even than the consolidated district.

During the years people have come to a realization of the advantages of pooling resources and working together in many lines of endeavor. It would seem that this "community of enterprise" principle should be applied to public education in our

American Democracy. It is possible that the people of Chase County as well as of other Kansas counties are too "district" minded. A carefully worked-out plan of legislation which would provide for the taxation of all the wealth of the county or better, of the state and the using of the money for the good of all the children of the state should be welcomed.

If as implied above, a larger per cent of the funds accruing from taxation in it's different forms, would go to a county or state school fund for apportionment to the various school districts, as needed, the equalization of the burden of public education would be marked. Equality of educational opportunity for all the youth of the state could be much more of a reality than it is at the present time.

The fact, also, that the school census (5-21) is not consistently indicative of the number of pupils enrolled in the schools has been very forcibly exhibited, as it applies to both the centralized and the one-teacher schools. Furthermore, it has been shown that the number of pupils enrolled in school is not consistently indicative of the number of pupils actually being served by the school. The implication being that the school cannot serve a pupil except as he is in regular attendance in the school.

When the school census basis for the apportionment of the income from the permanent school fund and the proceeds from general taxation appeared it was hailed as such a decided improvement over the "taxes-where paid" or "total population as a base" plans that it was inserted in the constitutions of more half of the states and now that better ways are recognized the

constitutional inhibitions stand in the way of any adequate financing of the schools in a number of states. Regarding the school census basis Cubberley[3] says:

> Though marking a great advance toward an equalization of burdens over taxes-where paid or assessed-valuation bases, the school census basis is gravely defective in a number of particulars; in practice it only slightly evens up inequalities, and often leaves them greater than before, while it offers no incentive to any community to make any effort for itself beyond getting every possible child on the census rolls.

Since the average daily attendance is expressive of the number of children actually being served by the school, the writer recommends that state and county school funds should be apportioned to schools on the basis of Teaching Units in average daily attendance. A given number of pupils would constitute a teaching unit. A minimum of ten, in the one-teacher school, and a maximum of twenty-five or thirty in the larger centralized school, might be the bases for the teaching units. This would afford the incentive to a community to see to it that the children were actually in attendance in the school and patrons of a district would not sit back complacently after getting all of the possible names on the census roll, thinking they had performed their duty.

The above recommendation, in practice, would tend to penalize the larger school if it tended to over load the teachers. That is to say, if a school were requiring two teachers to teach pupils sufficient in number to constitute nearly three teaching units, the district would draw money for only two teaching units, from the state whereas, if they hired the other

[3] Ellwood P. Cubberley, STATE SCHOOL ADMINISTRATION, Boston, Houghton Mifflin Company, 1927, 455 pp.

teacher needed they would draw money from the state on three teaching units. The recommendation would also tend to make it desirable for schools with only two, three, and four pupils enrolled, to combine to form the required teaching unit so as to draw the money from the state school fund which they could not draw with the very small enrollment. It is also evident that the recommendation would place a premium on regular daily attendance. Instead of one non-functionary truancy officer each patron of the district would in reality become an active truancy officer.

One of the largest wastes in the administration of both the centralized and one-teacher schools of Chase County is the matter of irregular attendance. The loss in dollars and cents,due to this cause, has been pointed out in this study. Decidedly more important, however, are the losses resulting in non-achievement and lost proficiency,on the part of pupils, which are the inevitable result of irregular school attendance.

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