

South Dakota State University

Open PRAIRIE: Open Public Research Access Institutional Repository and Information Exchange

Electronic Theses and Dissertations

1962

A Study of School Costs in the Bryant Independent School District from 1949-1959

C J. Grond

Follow this and additional works at: <https://openprairie.sdstate.edu/etd>

Recommended Citation

Grond, C J., "A Study of School Costs in the Bryant Independent School District from 1949-1959" (1962). *Electronic Theses and Dissertations*. 2822.
<https://openprairie.sdstate.edu/etd/2822>

This Thesis - Open Access is brought to you for free and open access by Open PRAIRIE: Open Public Research Access Institutional Repository and Information Exchange. It has been accepted for inclusion in Electronic Theses and Dissertations by an authorized administrator of Open PRAIRIE: Open Public Research Access Institutional Repository and Information Exchange. For more information, please contact michael.biondo@sdstate.edu.

A STUDY OF SCHOOL COSTS IN THE BRYANT INDEPENDENT
SCHOOL DISTRICT FROM 1949-1959

BY

C. J. GROND

A research report submitted
in partial fulfillment of the requirements for the
degree Master of Education, Department of
Education, South Dakota State
College of Agriculture and
Mechanic Arts

August, 1962

SOUTH DAKOTA STATE COLLEGE LIBRARY

ACKNOWLEDGMENTS

The author wishes to express his appreciation to Dr. Stanley Sundet, Head of the Department of Education, South Dakota State College, for assistance, guidance, and helpful suggestions in making this paper a reality.

The author also wishes to thank the Bryant School Board for their cooperation in making all the official records of the school for the years 1949-1959 available.

CJG

TABLE OF CONTENTS

Chapter	Page
I. INTRODUCTION	1
<u>Justification for the Study</u>	2
<u>Purpose of the Study</u>	2
<u>Procedures</u>	3
<u>Limitations of the Study</u>	3
<u>Sources and Accuracy of Information</u>	4
II. THE BRYANT PUBLIC SCHOOL	5
<u>Financial Condition</u>	5
III. ORGANIZATION	7
IV. SUMMARY	17
V. FINAL ANALYSIS, CONCLUSIONS, AND RECOMMENDATIONS	22
<u>Final Analysis</u>	22
<u>Conclusions</u>	24
<u>Recommendations</u>	25
BIBLIOGRAPHY	26

LIST OF TABLES

Table	Page
1. Total Expenditures and Character Classification Expenditures of the Bryant Independent School District from 1949-1959	9
2. Character Classification Expenditures of the Bryant Public School District for 1949-1950	10
3. Character Classification Expenditures of the Bryant Independent School District for 1950-1951	10
4. Character Classification Expenditures of the Bryant Independent School District for 1951-1952	11
5. Character Classification Expenditures of the Bryant Independent School District for 1952-1953	11
6. Character Classification Expenditures of the Bryant Independent School District for 1953-1954	12
7. Character Classification Expenditures of the Bryant Independent School District for 1954-1955	12
8. Character Classification Expenditures of the Bryant Independent School District for 1955-1956	13
9. Character Classification Expenditures of the Bryant Independent School District for 1956-1957	13
10. Character Classification Expenditures of the Bryant Independent School District for 1957-1958	14
11. Character Classification Expenditures of the Bryant Independent School District for 1958-1959	14
12. Percentage of Total Expenditures in Each Year of the Study According to Character Classification	15
13. National Average Percentage Distribution of Expense Dollar According to Character Classification	16
14. Bryant Independent School District Character Classification Percentage Averages Compared to National Character Classification Percentage Averages	22

LIST OF FIGURES

Figure

Page

- I. Bryant Independent School District Character
Classification Percentage Averages Compared to
National Character Classification Percentage
Averages 23

CHAPTER I

INTRODUCTION

Good business practices have long been recognized for the public schools in South Dakota. It is necessary for efficient operation of school systems.

Budgeting has been a practice in the Bryant Public School. The school board and administration have always tried to adhere to sound business financial practices.

Where does the school dollar go? The school tax dollar does not go into hiding; it is seen in circulation. But teachers and administrators are frequently asked, "Where does the school dollar go?" "How is the money spent?" The classroom teacher, as an agent in the public relations program, should be fortified with facts so as to give an intelligent answer to such inquiries. Obviously, the dollar is not spent in the same way in every school system.¹

School systems have used many different types of school financial accounting forms, making the computation and comparison of financial data most difficult. To remedy this condition, the United States Office of Education has recently prepared a standard accounting classification form for schools.

The author will compare Bryant School expenditures with the classifications of the United States Office of Education.

¹Chris A. De Young, American Education, pp. 359-360, McGraw-Hill Book Co., Inc.: New York and London, 1960.

Justification for the Study

No study has ever been made in the Bryant Public School relative to average costs and a comparison of expenses with it and that of other schools.

Because of the absence of these studies, it is justifiable to make a study of the Bryant Public School. Also, it is justifiable because it will make for better budgeting and bring about better understanding and more efficient spending of school district monies. The evaluation of the district is not large and, therefore, the tax dollar must be put to the best use possible. The district has been assessed a high mill levy in past years.

A study is justified in that it will bring to the public better understanding of where the tax dollar is going, and will bring about more harmony in the community.

It will also make for better budgeting in years to follow.

Purpose of the Study

The study is made for the following reasons:

1. To compare the Bryant Public School with national, state, and city norms as far as total school expenditures are concerned.
2. To compare the Bryant Public School in percentages with that of other schools.
3. To determine what per cent each character classification reveals itself. For example: General Control, Instructional Service, Auxiliary Agencies, Operation of Plant, Maintenance of Plant, Fixed Charges, and Capital Outlay.

4. To help for better budgeting procedures.
5. To give an over-all view of school operations for the preceding ten-year school period.
6. To show what the trend of the operational costs are and to compare it with other schools and state norms.
7. People have long been interested in school and where the tax dollar goes. It is with that purpose in mind that this study has been made.

Procedures

1. School records in Bryant were available and data for the study were taken from official records.
2. The Bryant Public School records have been audited biennially and are true and correct.
3. Careful research was made relative to other recorded data.
4. Up-to-date material was found, and these data have been used as a basis for comparison.

Limitations of the Study

Research in school finance has been handicapped because school systems have many different types of school financial accounting forms making computation and comparison of financial data more difficult. To remedy this condition, the United States Office of Education has recently prepared a standard accounting classification form for schools. The major headings and subheadings are as follows: Administration, Instruction, Attendance and Health, Pupil Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Food Services, Community

Service, Capital Outlay, Debt Service, Outgoing Transfers.²

The standard accounting system has been adopted in South Dakota since 1959 and, therefore, to have comparative figures, our study will be confined to the years 1949-1959. Accurate data has been found for the ten-year period under study.

Sources and Accuracy of Information

Official school records were used. Bryant Independent School district records were checked for accuracy, and the official records of the clerk and treasurer of the Bryant Public School district were used.

Also, authoritative sources such as publications from the United States Office of Education, Washington, D.C., were used. The figures for 1949-1959 were used.

State School Systems, United States Department of Health, Education, and Welfare, Washington, D.C., for the period under study were used.

Great care was used in copying the data from records for the tables, and they were carefully checked.

²Chris A. De Young, American Education, p. 357, McGraw-Hill Publishing Company, Inc.: New York and London, 1960.

CHAPTER II

THE BRYANT PUBLIC SCHOOL

The Bryant Public School has an average enrollment of 75 high school students and 150 students in the grade school. This covers the period under study.

The school is located in the city of Bryant, Hamlin County, South Dakota.

The city of Bryant has a population of approximately 500 people.

The present school building was built in 1904. Over 800 students have been graduated from the 12th grade, and about 100 teachers have been on the staff. An agricultural building was built in 1955 and joined to the regular building.

The city of Bryant built a new auditorium in 1958. These facilities are made available to the Bryant Public School.

Financial Condition

The Board of Education has done a commendable job in maintaining an excellent school. The school district is not large, but it has remained financially solvent. There is no bonded indebtedness. The Bryant Public School is on a cash basis. A fine spirit of cooperation prevails between the city and the school.

The Bryant Public School operates three school buses, and it is with the help of the tuition students that the school has been able to maintain high standards in the field of education, and to provide a fine curriculum for the students. The school has, on the average, hired

six teachers for the high school and six teachers in the elementary department.

CHAPTER III

ORGANIZATION

The expenditures are distributed within clearly designated classifications, the largest being instruction. Within the instructional classification are salaries of teachers, salaries of principals and supervisors, cost of educational supplies, library, and textbooks, and the athletic program.

Plant operation includes the cost of services needed in heating, ventilating, and cleaning of buildings and grounds.

Fixed charges takes into consideration the items of expenditure that are more or less recurrent, such as fire insurance premiums, liability insurance, payments for the pensions of employees, and school rentals.

Capital outlay refers to the cost or permanent additions to buildings, equipment, and land.

Maintenance of the school plant consists of the physical upkeep of all school property by means of repair and the replacement of furniture and equipment.

Auxiliary services provide for the service of doctors, dentists, nurses, attendance investigation, transportation, and school playgrounds.

Administration or general control is a budgetary charge against the salaries and expenses of all general administrative and staff personnel, as well as the maintenance of the central offices of the board of education and such legal charges as arise from school elections,

civil service and tax collections.³

The character classifications have been broken down into the categories explained and in the study years 1949-1959 will be taken. The classifications will first be put in monetary values followed by percentages. Table 1 presents all the data from the records of the Bryant Public School.

Table 2 through Table 11 presents the data for each school year under study.

Table 12 presents a summary of percentages of expenditures of the character classifications for the Bryant Public School for the years under study.

Table 13 presents the national average percentage distribution of expense dollars according to character classifications.

Table 14 is the final chart of summarizing the national norm with the Bryant Public School for the ten-year period under study.

Several methods might be used for classifying school expenditures, but the most widely accepted one is that based on the character classification or some modification of it.⁴

³Leo M. Chamberlain and Leslie V. Kindred, The Teachers and School Organization, pp. 413-414, Prentice-Hall, Inc., Englewood Cliffs, N.J., 1958.

⁴Paul R. Mort, Walter C. Reusser, and John W. Polley, Public School Finance, p. 382, McGraw-Hill, New York, 1960.

Table 1. Total Expenditures and Character Classification Expenditures of the Bryant Independent School District from 1949 through 1959

Year	Total Expenditure	General Control	Instructional Service	Auxiliary Agencies	Operation of Plant	Maintenance of Plant	Fixed Charges	Capital Outlay
49-50	41460.06	2241.65	28582.59	-	4627.06	2306.46	724.08	2978.22
50-51	47426.92	3187.79	33150.83	-	4585.54	1382.51	1095.67	4024.58
51-52	41491.09	3689.79	29696.77	559.47	4040.26	2447.01	635.10	422.69
52-53	38993.86	5312.35	25931.71	450.25	3781.45	1224.14	1612.89	681.07
53-54	53936.69	2681.27	33687.10	3553.59	4720.73	878.05	1698.60	6717.35
54-55	53373.59	3866.56	30617.31	5193.06	4692.76	1638.72	1705.18	5660.00
55-56	76836.70	4328.79	33823.61	5232.73	5292.73	2045.15	1478.61	24635.08
56-57	67196.87	5529.81	37399.19	6358.16	5876.94	3466.73	509.96	8056.08
57-58	65300.66	7462.89	36271.46	5736.15	5471.75	3209.55	437.73	6711.13
58-59	62275.55	4856.73	40180.92	7005.68	4967.53	3277.07	956.25	1031.37

Table 2. Character Classification Expenditures of the Bryant Independent School District for 1949-1950

Character Classification	Amount Spent	Percent of Total Budget
General Control	2241.65	5.4
Instructional Service	28582.59	68.9
Auxiliary Agencies		
Operation of Plant	4627.06	11.2
Maintenance of Plant	2306.46	5.6
Fixed Charges	724.08	1.7
Capital Outlay	2978.22	7.2
Total	41460.06	100.0

Table 3. Character Classification Expenditures of the Bryant Independent School District for 1950-1951

Character Classification	Amount Spent	Percent of Total Budget
General Control	3187.79	6.7
Instructional Service	33150.83	69.9
Auxiliary Agencies		
Operation of Plant	4585.54	9.7
Maintenance of Plant	1382.51	2.9
Fixed Charges	1095.67	2.3
Capital Outlay	4024.58	8.5
Total	47426.92	100.0

Table 4. Character Classification Expenditures of the Bryant Independent School District for 1951-1952

Character Classification	Amount Spent	Percent of Total Budget
General Control	3689.79	8.9
Instructional Services	29696.77	71.5
Auxiliary Agencies	559.47	1.4
Operation of Plant	4040.26	9.7
Maintenance of Plant	2447.01	5.9
Fixed Charges	635.10	1.5
Capital Outlay	422.69	1.1
Total	41491.09	100.0

Table 5. Character Classification Expenditures of the Bryant Independent School District for 1952-1953

Character Classification	Amount Spent	Percent of Total Budget
General Control	5312.35	13.6
Instructional Services	25931.71	66.5
Auxiliary Agencies	450.25	1.2
Operation of Plant	3781.45	9.7
Maintenance of Plant	1224.14	3.0
Fixed Charges	1612.89	4.0
Capital Outlay	681.07	2.0
Total	38993.86	100.0

Table 6. Character Classification Expenditures of the Bryant Independent School District for 1953-1954

Character Classification	Amount Spent	Percent of Total Budget
General Control	2681.27	5.0
Instructional Services	33687.10	62.4
Auxiliary Agencies	3553.59	6.6
Operation of Plant	4720.73	8.8
Maintenance of Plant	878.05	1.6
Fixed Charges	1698.60	3.1
Capital Outlay	6717.35	12.5
Total	53936.69	100.0

Table 7. Character Classification Expenditures of the Bryant Independent School District for 1954-1955

Character Classification	Amount Spent	Percent of Total Budget
General Control	3866.56	7.2
Instructional Services	30617.31	57.3
Auxiliary Agencies	5193.06	9.7
Operation of Plant	4692.76	8.8
Maintenance of Plant	1638.72	3.1
Fixed Charges	1705.18	3.2
Capital Outlay	5660.00	10.7
Total	53373.59	100.0

Table 8. Character Classification Expenditures of the Bryant Independent School District for 1955-1956

Character Classification	Amount Spent	Percent of Total Budget
General Control	4328.79	5.6
Instructional Service	33823.61	44.0
Auxiliary Agencies	5232.73	6.8
Operation of Plant	5292.73	6.9
Maintenance of Plant	2045.15	2.7
Fixed Charges	1478.61	1.9
Capital Outlay	24635.08	32.1
Total	76836.70	100.0

Table 9. Character Classification Expenditures of the Bryant Independent School District for 1956-1957

Character Classification	Amount Spent	Percent of Total Budget
General Control	5529.81	8.2
Instructional Service	37399.19	55.6
Auxiliary Agencies	6358.16	9.5
Operation of Plant	5876.94	8.8
Maintenance of Plant	3466.73	5.1
Fixed Charges	509.96	.8
Capital Outlay	8056.08	12.0
Total	67196.87	100.0

Table 10. Character Classification Expenditures of the Bryant Independent School District for 1957-1958

Character Classification	Amount Spent	Percent of Total Budget
General Control	7462.89	11.4
Instructional Service	36271.46	55.5
Auxiliary Agencies	5736.15	8.8
Operation of Plant	5471.75	8.4
Maintenance of Plant	3209.55	4.9
Fixed Charges	437.73	.7
Capital Outlay	6711.13	10.3
Total	65300.66	100.0

Table 11. Character Classification Expenditures of the Bryant Independent School District for 1958-1959

Character Classification	Amount Spent	Percent of Total Budget
General Control	4856.73	7.8
Instructional Service	40180.92	64.5
Auxiliary Agencies	7005.68	11.2
Operation of Plant	4967.53	8.0
Maintenance of Plant	3277.07	5.3
Fixed Charges	956.25	1.5
Capital Outlay	1031.37	1.7
Total	62275.55	100.0

Table 13. National Average Percentage Distribution of Expense
Dollar According to Character Classification*

Character Classification	49-50	51-52	53-54	55-56	57-58	National Average	Bryant Average
General Control	3.8	3.6	3.4	3.4	3.3	3.5	8.0
Instructional Service	53.3	51.5	50.1	50.2	50.9	51.2	61.6
Auxiliary Agencies	8.3	8.3	7.4	7.9	7.4	7.9	5.5
Operation of Plant	7.3	6.9	6.8	6.9	6.8	6.9	9.0
Maintenance of Plant	3.7	3.4	3.1	2.9	2.8	3.2	4.0
Fixed Charges	6.2	6.2	6.6	6.9	7.8	6.7	2.1
Capital Outlay	17.4	20.1	22.6	21.8	21.0	20.6	9.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

*State School Systems, United States Department of Health, Education, and Welfare,
6E-20020-58, P. 12, Washington, D.C.

CHAPTER IV

SUMMARY

The character classifications have been put into seven categories, namely:

- General
- Instructional
- Auxiliary
- Operation of Plant
- Maintenance of Plant
- Fixed Charges
- Capital Outlay

The Bryant Public School will be compared with the cooperative efforts of many persons connected with the nation's public schools.

Each character classification will be discussed separately.

First, more than one million teachers and thousands of school bus drivers, custodians, and others report basic data to principals of over 120,000 elementary and secondary schools. The principals, in turn, make summary reports, which are then checked and compiled by thousands of school officials -- mainly superintendents and school business officers of county, city, or independent school districts -- who, in turn, transmit the information to the state or territorial department of education. This is the United States Department of Education.

The average norms of the seven classifications will be compared with the national norms as compiled by the United States Office of Education.

General Control

The national average for the general control was 3.5 percent. The percentage for the Bryant Public School was 8.0 percent.

This makes a difference of 4.5 percent. An analysis was made relative to the difference, and it was found that a large portion of the superintendent's salary had in the years under study been earmarked for the general fund. In some years concerning the period under study, it was found that as much as 66 2/3 percent of the superintendent's salary had been put in the general fund.

In general, for the classification General Control, the smaller the city in size, the higher were the percentages for the general control.⁵

Instructional Services

The national average for Instructional Service for the nation was 51.2 percent. The percentage for the Bryant Public School was 61.6 percent.

This makes a difference of 10.4 percent.

The variation for this may account for the fact that the school curriculum is quite complete and that the Bryant Public School has spent a large percentage of its budget on teaching personnel.

Auxiliary Agencies

The standard percentage for auxiliary agencies for national norms

⁵Paul R. Mort and Walter C. Reusser, Public School Finance, p. 264, McGraw-Hill Book Company, Inc.: New York and London, 1951.

was 7.9 percent. For the Bryant Public School, the percent was 5.5. This makes a variation of 2.4 percent.

Percentages of the Bryant Public School are quite well in line with the national norms during the last five years of the ten-year study period. Prior to this, there was no bus service, and this may no doubt account for the deviation.

Some of the variation may also be due to the classification of items for which money has been expended.

Operation of Plant

The standard percentage for operation of plant used for comparison purposes for the Bryant Public School was 9.0 percent. This means that for every one hundred dollars spent, nine dollars was spent for the operation of the school plant.

The national norm for the same ten-year period of study was 6.9 percent.

This makes a variation of 2.1 percent or two dollars and ten cents out of each one hundred dollars spent.

The variation may be largely due to the heating of the plant. The Bryant School building is old. It is a three-story building and no doubt the variation as to national norms may largely be one of heating.

Maintenance of Plant

The national average for maintenance of plants was 3.2 percent. The average for the Bryant Public School for the ten-year period was 4.0 percent. This means that out of every one hundred dollars spent, four dollars was used in maintenance of plant.

This represents only a variance of .8 percent.

The average percentage under Maintenance of Plant for the Wolsey Independent School District over the period studied was 4.0 percent.⁶

This is the very same percentage as figured for the Bryant Public School.

The data collected for the ten-year period under study seems to indicate that Bryant Public School is in line with the national and local norms.

Fixed Charges

The national average for Fixed Charges for the ten-year period under study was 6.7 percent. The average for the Bryant Public School for the same period of study was 2.1 percent. This makes a difference of 4.6 percent, or a sum of four dollars and sixty cents out of every one hundred dollars expended.

The variation may be due to the fact that the Bryant Public School has been on a cash basis and, therefore, has had no interest payments of any form with which to cope.

Also, there has been no retirement or insurance program for teachers or for other personnel.

Capital Outlay

The national average for Capital Outlay for the ten-year period studied was 20.6 percent. For the Bryant Public School, it was 9.8

⁶ Mark E. Cogswell, "Financial History of the Wolsey School District," Thesis, South Dakota State College, July, 1955.

percent. This makes a variation of 10.8 percent, or a sum of ten dollars and eighty cents for every one hundred dollars expended.

A ten-year period for capital outlay is not a good norm on which to figure.

In 1955, Bryant Public School built a new agricultural building costing \$24,635.08. That particular year, the capital outlay percentage amounted to 32.1 percent.

There has not been a building program for a number of years in Bryant, and it has been only in the later years that the school board has budgeted a mill levy for capital outlay.

The upward trend in expenditures for school construction is expected to continue for a number of years in view of the need to provide for increased enrollments, and for the replacement of unsafe and obsolete structures.

CHAPTER V

FINAL ANALYSIS, CONCLUSIONS, AND RECOMMENDATIONS

Final Analysis

A final chart summarizing the national norms and those of the Bryant Public School for the ten-year period studied are shown in the Table below.

Table 14. Bryant Independent School District Character Classification Percentage Averages Compared to National Character Classification Percentage Averages

Character Classification	National Norms	Bryant Norms
General Control	3.5	8.0
Instructional Service	51.2	61.6
Auxiliary Agencies	7.9	5.5
Operation of Plant	6.9	9.0
Maintenance of Plant	3.2	4.0
Fixed Charges	6.7	2.1
Capital Outlay	20.6	9.8
Total	100.0	100.0

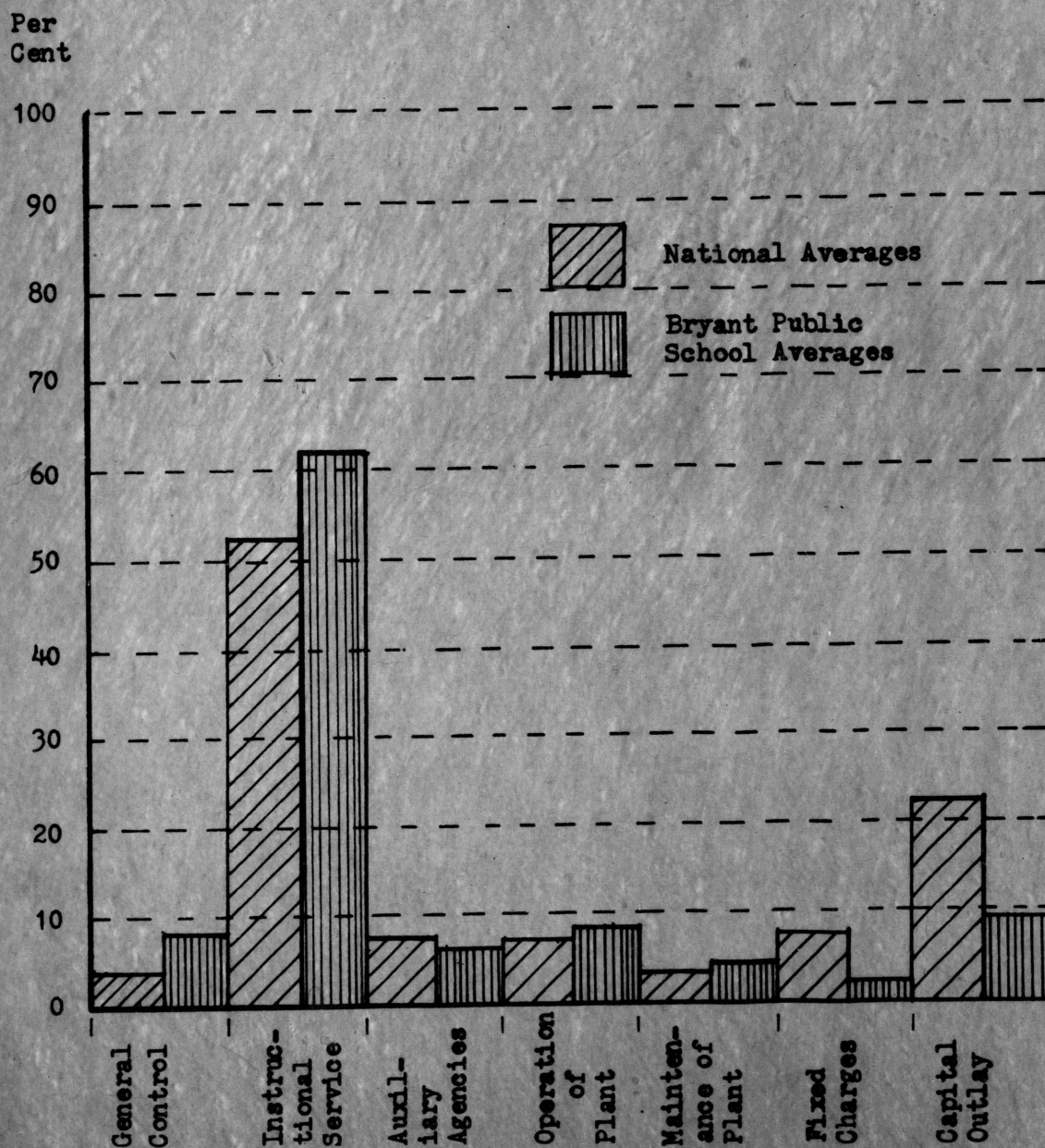


Figure I. Bryant Independent School District Character Classification Percentage Averages Compared to National Character Classification Percentage Averages

Conclusions

About four of the character classifications seem to deviate more than the national averages. Part of the deviation in the General Control and Instructional Services may lie in the manner that these items were classified in the accounting system.

Capital Outlay and Fixed Charges are probably due to the tremendous building programs that have been going on in the United States during the ten-year period that the study was made. Also, the shift toward more insurance and retirement programs for the school personnel.

There is no general trend apparent of any kind.

The study reveals that the Bryant Public School is operating in line with national averages.

Recommendations

A good teacher retirement program would put the Bryant Public School more in line with national averages.

Also, an insurance program for the school personnel would be recommended.

As far as budgeting practices have been, a better character classification pertaining to the accounting system would be desirable.

School reorganization would help to put the character classifications of the Bryant Public School more in line with the national averages.

The school district of the Bryant Public School is small, and the tax revenue is not great. The Bryant Public School should strive to become a larger district, and that would help to make for more tax revenue and for a better school system.

BIBLIOGRAPHY

- Chamberlain, Leo M., and Leslie V. Kindred, The Teachers and School Organization, pp. 413-414, Prentice-Hall, Inc.: Englewood Cliffs, N.J., 1958.
- Cogswell, Mark E., "Financial History of the Wolsey School District," Thesis, South Dakota State College, July, 1955.
- De Young, Chris A., American Education, p. 357, McGraw-Hill Book Co., Inc.: New York and London, 1960.
- De Young, Chris A., American Education, pp. 359-360, McGraw-Hill Book Co., Inc.: New York and London, 1960.
- Mort, Paul R., and Walter C. Reusser, Public School Finance, p. 264, McGraw-Hill Book Co., Inc.: New York and London, 1951.
- Mort, Paul R., Walter C. Reusser and John W. Polley, Public School Finance, p. 382, McGraw-Hill Book Co., Inc.: New York and London, 1960.
- State School Systems, United States Department of Health, Education, and Welfare, 6E-20020, p. 12, Washington, D.C.