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A study of the cost trends of Carroll County Schools for a ten-year period

William B. Wilson
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A STUDY OF THE COST TRENDS OF CARROLL
COUNTY SCHOOLS FOR A TEN-YEAR PERIOD

A Thesis
Presented to
the Faculty of the Department of Education
Indiana State Teachers College

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

by
William B. Wilson
September 1950

The thesis of William B. Wilson,
Contribution of the Graduate School, Indiana State
Teachers College, Number 704, under the title _____
A STUDY OF THE COST TRENDS OF CARROLL
COUNTY SCHOOLS FOR A TEN-YEAR PERIOD

is hereby approved as counting toward the completion
of the Master's degree in the amount of _____ hours'
credit.

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Date of Acceptance 18 September 1950

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CHAPTER I

THE PROBLEM AND DEFINITIONS OF TERMS USED

One basis of judging the school system of any community is the amount of money expended for schools in that community. This basis becomes more significant when it is compared with average expenditures for a larger community-- a state.

Carroll County, about average in size but considered to be above average in wealth, has never had its schools evaluated on the basis of expenditures as compared with the average expenditures for the State of Indiana. Such a comparison would seem to point up significant areas which might be used as a basis for a more detailed analysis and evaluation of Carroll County Schools.

I. THE PROBLEM

Statement of the problem. It was the purpose of the study (1) to compare the cost per pupil in average daily attendance in Carroll County for the fiscal school years from 1938-1939 to 1947-1948, inclusive; (2) to compare Carroll County School costs per pupil in average daily attendance to the county average cost per pupil in average daily attendance for the State of Indiana for the same ten-year period; (3) to show the rank for Carroll County Schools in expenditures for

the same ten-year period; (4) to show the median rank for Carroll County Schools in expenditures for the same ten-year period; and (5) to compare the grand total amount of money spent for Carroll County Schools for the fiscal school year of 1938-1939 to the grand total amount of money spent for Carroll County Schools for the fiscal school year of 1947-1948 on the basis of the purchasing power of the dollar, and similarly to compare the individual budget items.

Limitations of the problem. The study is limited to the ten-year period covering the fiscal school years 1938-1939 to 1947-1948, inclusive. Evaluation could be approached on several bases. The approach in this study is limited to monetary values as determined by rank and median rank. No attempt has been made to determine causes nor to justify expenditures.

Sources of data. The data used in this study were compiled from the following sources: the data for the fiscal school year of 1938-1939 were compiled from Form 12, Sections 1-2, of the Annual Financial and Statistical Report of the County Superintendents to the State Superintendent of Public Instruction.¹

¹ Burn's Annotated Statutes 1933, Section 28-2414, Form 12, Section 1-2, For the Fiscal School Years of 1938-1939. Annual Financial and Statistical Report of the County Superintendent to the State Superintendent of Public Instruction.

The data for the fiscal school years of 1939-1940 to 1947-1948, inclusive, were compiled from the annual August issue of Research Bulletin No. 1, Table III B,² published by the Indiana State Teachers Association. The data on the value of the dollar were published in an editorial in the Indianapolis News,³ May 25, 1950.

Review of the literature. In so far as the writer was able to determine, no materials pertaining to cost trends of Carroll County Schools on a dollar-value comparison basis are available in the literature.

II. DEFINITIONS OF THE TERMS USED

Many of the terms used in this study have a somewhat specialized meaning when used with reference to school accounting procedure.

Instruction expense. Expenditures for instruction include principals' salaries, supervisors' salaries, teachers' salaries, teachers' institute pay, instructional supplies, and other instructional expense.

² Burley V. Bechdolt, Research Service Bulletin No. 1, August, 1940-1949, inclusive, Table III B, Indiana State Teachers Association.

³ Editorial in the Indianapolis News, May 25, 1950.

Operational expense. Operational expense includes wages of janitors and engineers, fuel, janitorial supplies, water, light and power, transportation, telephone, and other expenses of operation.

Maintenance expense. Expenditures for maintenance include repair and upkeep of buildings, repair and upkeep of building equipment, repair and upkeep of buses, and other maintenance charges.

Fixed charges. Expenditures for fixed charges consist of rents, insurance, interest on bonded debt, interest on temporary loans, and other fixed charges.

Coordinate and auxiliary activities expenditures. The expenditures for coordinate and auxiliary activities include school libraries, health service, and other coordinate and auxiliary activities.

Total current operating expense. Total current operating expense consists of instructional expense, operational expense, expenditures for maintenance, fixed charges expense, and coordinate and auxiliary activities expense.

Debt service--not interest payments. The expenditures for debt service, not interest payments, include payment on bonds and payment of temporary loans.

Capital outlay. The expenditures for capital outlay include land, new buildings, new building equipment, new instructional equipment, new school buses, and alteration of old buildings.

Transfer tuition. Transfer tuition is money paid by one school corporation to another school corporation for a child living in one school district and attending school in another school district.

Value of the dollar. The value of the dollar is the amount of goods a dollar will purchase in one particular year in comparison with the amount of goods the dollar will purchase in some other year. The year used in this study is 1939.

III. ORGANIZATION OF THE REMAINDER OF THE THESIS

The remainder of this study is organized in the following manner. The expenses are studied in the order in which they appear in Form 12, Section 2, Annual Financial and Statistical Report of the County Superintendent to the State Superintendent of Public Instruction for the State of Indiana.⁴ The expenses are listed in this order (1) instructional expense; (2) operational expense; (3) expenditures

⁴ Ibid.

for maintenance; (4) expenditures for fixed charges; (5) expenditures for coordinate and auxiliary activities; (6) the total current expense; (7) expenditures for debt service; (8) capital outlay expense; and the (9) grand total of all expenditures. Graphs and tables have been prepared to show these expenditures. The findings are presented in written form also, in the same order as they occur in Form 12 Section 2 as heretofore mentioned. A summary compares the grand total expenses for the first and last years of the ten-year period on the basis of the purchasing power of the dollar.

CHAPTER II

COST TRENDS OF CARROLL COUNTY SCHOOLS FOR A TEN-YEAR PERIOD

The findings of the study concerning the cost trends of Carroll County schools for a ten-year period are presented in this chapter in tabular, graphic, and written form.

Instruction per pupil (less transfer tuition). In Figure 1 the instructional cost per pupil (less transfer tuition) in Carroll County for the fiscal school years of 1938-1939 to 1947-1948, inclusive, shows a general rise from \$56.72 to \$161.25. The average cost per pupil for the State of Indiana during the same period shows a rise from \$53.55 to \$118.46. The costs for instruction in Carroll County Schools are above those for the state for each of the years presented in Figure 1.

Table II presents the following picture. Carroll County Schools in the expenditure for instruction ranked from fourteenth in 1938-1939 to second in 1947-1948. The median rank for Carroll County during the ten-year period is 4.5. The median rank shows that Carroll County ranks high in relation to the state average in expenditures for instruction for the ten-year period.

Operation cost per pupil. The operation cost per pupil in average daily attendance in Carroll County Schools for the

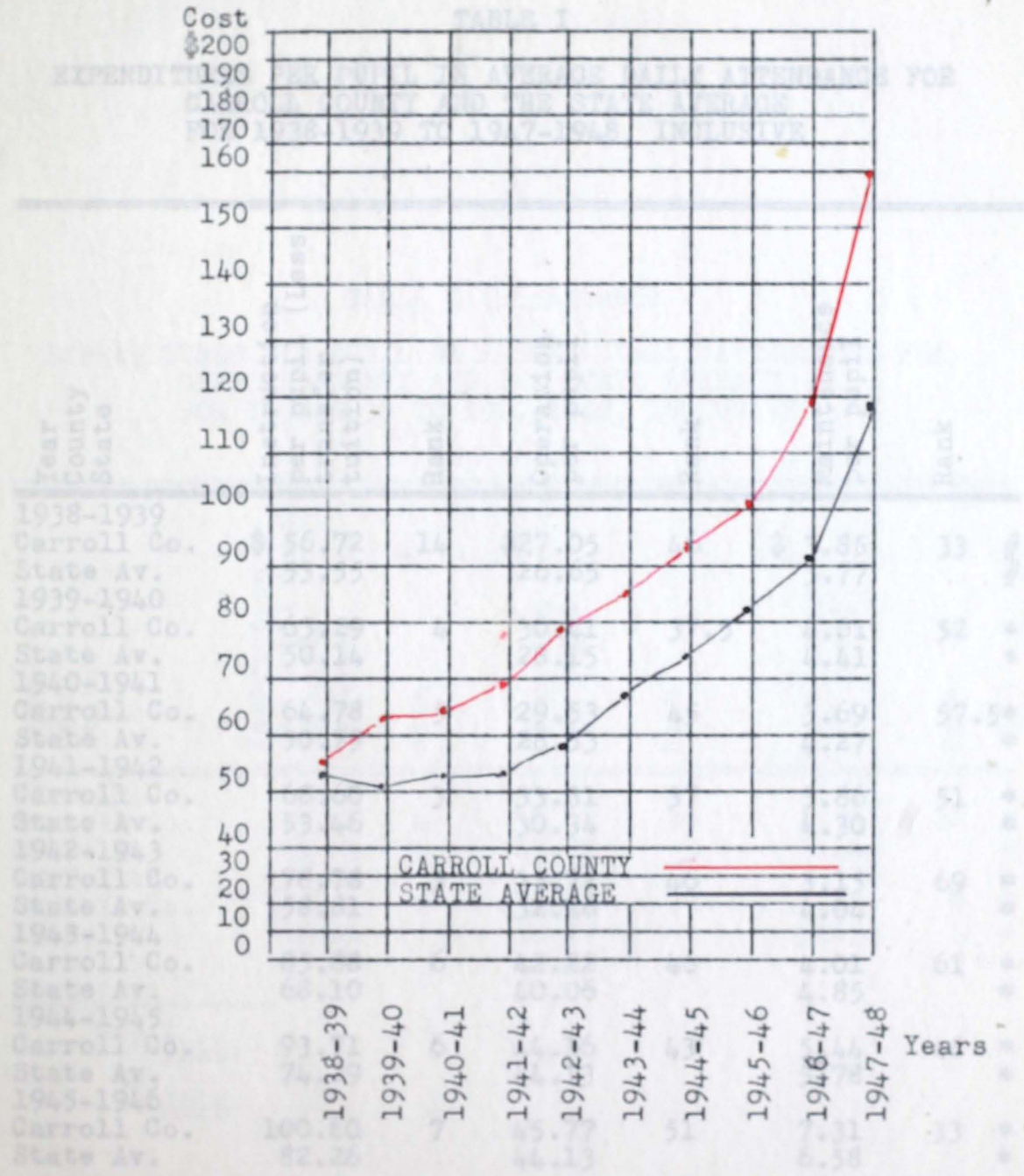


FIGURE 1

INSTRUCTION PER PUPIL
(LESS TRANSFER TUITION)

Burley V. Bechtolt, Research Service Bulletin, No. 1, August, 1940-1949 Inclusive, Table III B, Indiana State Teachers Association, pp. 13-25.

TABLE I

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
CARROLL COUNTY AND THE STATE AVERAGE
FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Instruction per pupil (Less transfer tuition)	Rank	Operation per pupil	Rank	Maintenance per pupil	Rank	
1938-1939							
Carroll Co.	\$ 56.72	14	\$27.05	46	\$ 3.85	33	#
State Av.	53.55		26.65		3.77		#
1939-1940							
Carroll Co.	63.29	4	30.41	37.5	4.01	52	*
State Av.	50.14		28.15		4.41		*
1940-1941							
Carroll Co.	64.78	5	29.53	45	3.69	57.5*	
State Av.	50.79		28.53		4.27		*
1941-1942							
Carroll Co.	68.60	3	33.31	37	3.86	51	*
State Av.	53.46		30.34		4.30		*
1942-1943							
Carroll Co.	78.78	3	33.72	46	3.15	69	*
State Av.	58.81		32.26		4.04		*
1943-1944							
Carroll Co.	85.88	6	42.22	46	4.01	61	*
State Av.	68.10		40.06		4.85		*
1944-1945							
Carroll Co.	93.71	6	44.16	43	5.44	48	*
State Av.	74.29		44.13		5.78		*
1945-1946							
Carroll Co.	100.60	7	45.77	51	7.31	33	*
State Av.	82.26		44.13		6.58		*

Form 12, Section 2.

* Burley V. Bechdolt, Research Service Bulletin, No. 1,
August, 1940-1949 Inclusive, Table III E, Indiana State
Teachers Association, pp. 13-15.

TABLE I (continued)

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
 CARROLL COUNTY AND THE STATE AVERAGE
 FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Instruction per pupil (Less transfer tuition)	Rank	Operation per pupil	Rank	Maintenance per pupil	Rank
1946-1947						
Carroll Co.	119.47	4	50.47	39	8.74	20 *
State Av.	91.20		46.78		7.04	*
1947-1948						
Carroll Co.	161.25	2	59.05	28	14.43	9 *
State Av.	118.46		52.27		9.62	*

Ibid.

* Ibid.

TABLE I (continued)

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
 CARROLL COUNTY AND THE STATE AVERAGE
 FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Fixed charges per pupil	Rank	Coordinate and auxiliary activ- ities per pupil	Rank	Total current operating expend- iture per pupil (Less transfer tuition)	Rank	#
1938-1939							
Carroll Co.	\$4.01	25	.60	20	\$ 92.38	20	#
State Av.	3.50		.41		83.74		#
1939-1940							
Carroll Co.	3.71	20	.25	49	101.66	10	*
State Av.	3.42		.42		86.54		*
1940-1941							
Carroll Co.	3.85	17	.23	45.5	102.08	9	*
State Av.	3.09		.40		87.08		*
1941-1942							
Carroll Co.	3.30	23.5	.57	58.5	109.83	9	*
State Av.	3.00		.78		91.89		*
1942-1943							
Carroll Co.	3.04	32.5	.50	39	119.19	8	*
State Av.	2.80		.52		98.43		*
1943-1944							
Carroll Co.	2.58	50	.53	43	135.22	12	*
State Av.	2.75		.57		116.33		*
1944-1945							
Carroll Co.	3.00	26.5	.89	28	147.20	11	*
State Av.	2.63		.74		124.63		*
1945-1946							
Carroll Co.	3.01	24.5	.57	49	157.26	11	*
State Av.	2.44		.68		136.09		*

Ibid.° Ibid.

TABLE I (continued)

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
 CARROLL COUNTY AND THE STATE AVERAGE
 FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Fixed charges per pupil	Rank	Coordinate and auxiliary activ- ities per pupil	Rank	Total current operating expend- iture per pupil (Less transfer tuition)	Rank
1946-1947						
Carroll Co.	3.34	11	.98	21	183.00	5 *
State Av.	2.42		.67		148.10	*
1947-1948						
Carroll Co.	3.06	35	.59	50	238.38	5 *
State Av.	2.82		.81		183.97	*

Ibid.

* Ibid.

TABLE I (continued)

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
 CARROLL COUNTY AND THE STATE AVERAGE
 FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Debt service (Not interest payments) per pupil	Rank	Capital outlay per pupil	Rank	Grand total all pay- ments per pupil (Less transfer tuition and joint school)	Rank	
1938-1939							
Carroll Co.	\$13.02	15	\$ 6.48	31	\$111.78	23	#
State Av.	9.20		10.67		103.44		#
1939-1940							
Carroll Co.	7.79	44	5.64	43	115.09	21	*
State Av.	9.01		7.66		103.21		*
1940-1941							
Carroll Co.	7.20	50	4.80	39	114.08	26	*
State Av.	9.64		6.91		103.63		*
1941-1942							
Carroll Co.	5.05	67	11.58	13	126.46	16	*
State Av.	9.52		6.41		107.82		*
1942-1943							
Carroll Co.	5.00	58	1.43	45	125.62	18	*
State Av.	9.15		2.96		110.54		*
1943-1944							
Carroll Co.	2.83	83	1.14	57	139.19	29	*
State Av.	9.52		1.92		127.77		*
1944-1945							
Carroll Co.	4.75	57	.72	73	152.67	23	*
State Av.	8.99		3.07		136.69		*

Ibid.

* Ibid.

TABLE I (continued)

EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
 CARROLL COUNTY AND THE STATE AVERAGE
 FOR 1938-1939 TO 1947-1948, INCLUSIVE

Year County State	Debt service (Not interest payments) per pupil	Rank	Capital outlay per pupil	Rank	Grand total all pay- ments per pupil (Less transfer tuition and joint school)	Rank
1945-1946						
Carroll Co.	2.86	75	1.06	70	161.18	33 *
State Av.	8.84		4.43		149.26	*
1946-1947						
Carroll Co.	2.80	73	4.40	32	190.20	15 *
State Av.	7.91		4.82		160.83	*
1947-1948						
Carroll Co.	5.56	63	5.77	43	249.71	9 *
State Av.	11.94		8.42		204.74	*

Ibid.

* Ibid.

TABLE II
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN INSTRUCTION PER PUPIL
(Less transfer tuition)

Years	Rank
1938-1939	14
1939-1940	4
1940-1941	5
1941-1942	3
1942-1943	3
1943-1944	6
1944-1945	6
1945-1946	7
1946-1947	4
1947-1948	2

The median rank was 4.5.

fiscal school years of 1938-1939 to 1947-1948, inclusive, rose from \$27.05 to \$59.05 as shown in Figure 2. The rise was a general increase over the ten-year period.

The average cost per pupil for the State of Indiana was \$26.65 in the fiscal school year of 1938-1939. It rose to \$52.27 in the fiscal school year of 1947-1948. The rise over the ten-year period was a general rise. The cost for Carroll County was always slightly above that for the State of Indiana.

The rank of Carroll County Schools for operation expenditures was forty-sixth in the fiscal school years of 1938-1939, 1942-1943, and 1943-1944 as shown in Table III. The lowest rank for Carroll County in operation expenditures was in the fiscal school year of 1945-1946 with a low rank of fifty-one. The highest rank was for fiscal school year of 1947-1948 with a rank of twenty-eight. The median rank of Carroll County Schools for operation costs per pupil in average daily attendance over the ten-year period was forty-four.

Maintenance cost per pupil. The following information is presented in graphical form in Figure 3. The maintenance cost per pupil in average daily attendance in Carroll County Schools for the fiscal school year of 1938-1939 was \$3.85 and for the fiscal school year of 1947-1948 it was \$14.43. The rise was a general one for the ten-year period. The two

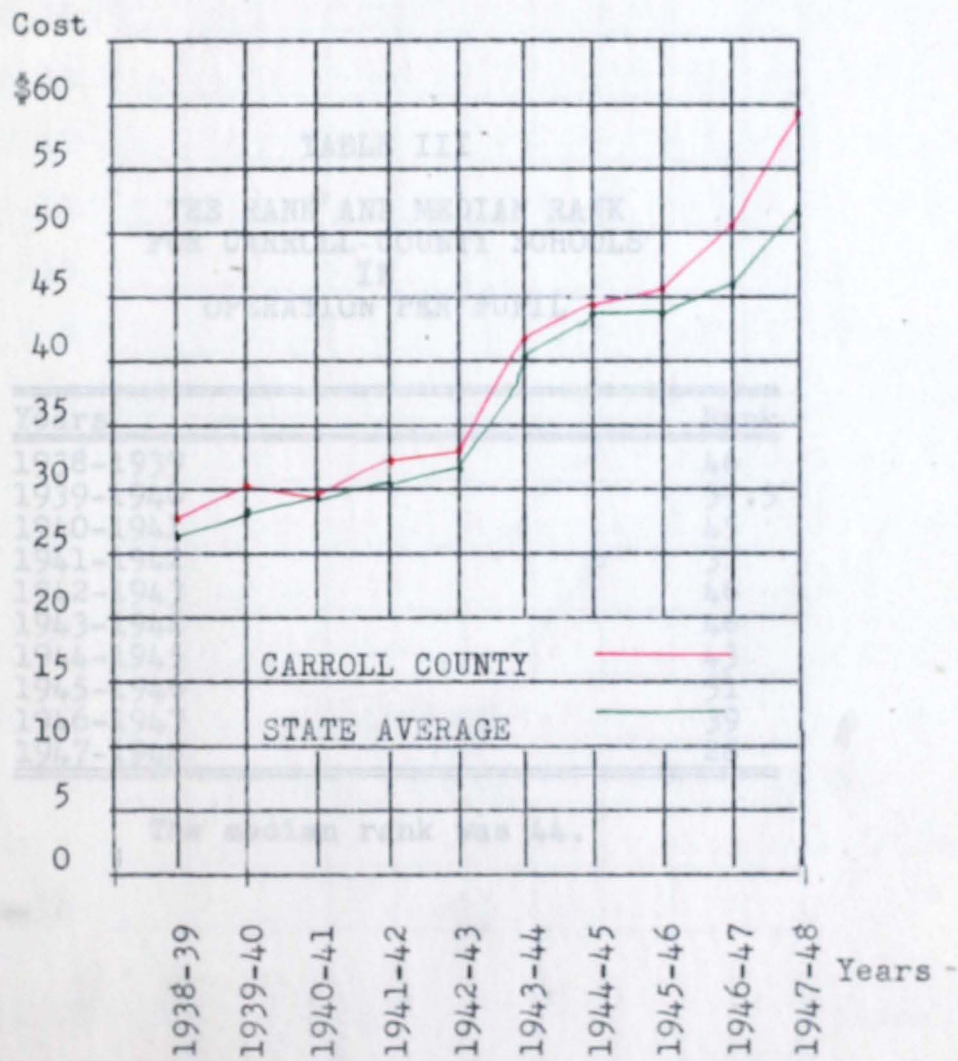


FIGURE 2
 OPERATION PER PUPIL

TABLE III
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
OPERATION PER PUPIL

Years	Rank
1938-1939	46
1939-1940	37.5
1940-1941	45
1941-1942	37
1942-1943	46
1943-1944	46
1944-1945	43
1945-1946	51
1946-1947	39
1947-1948	28

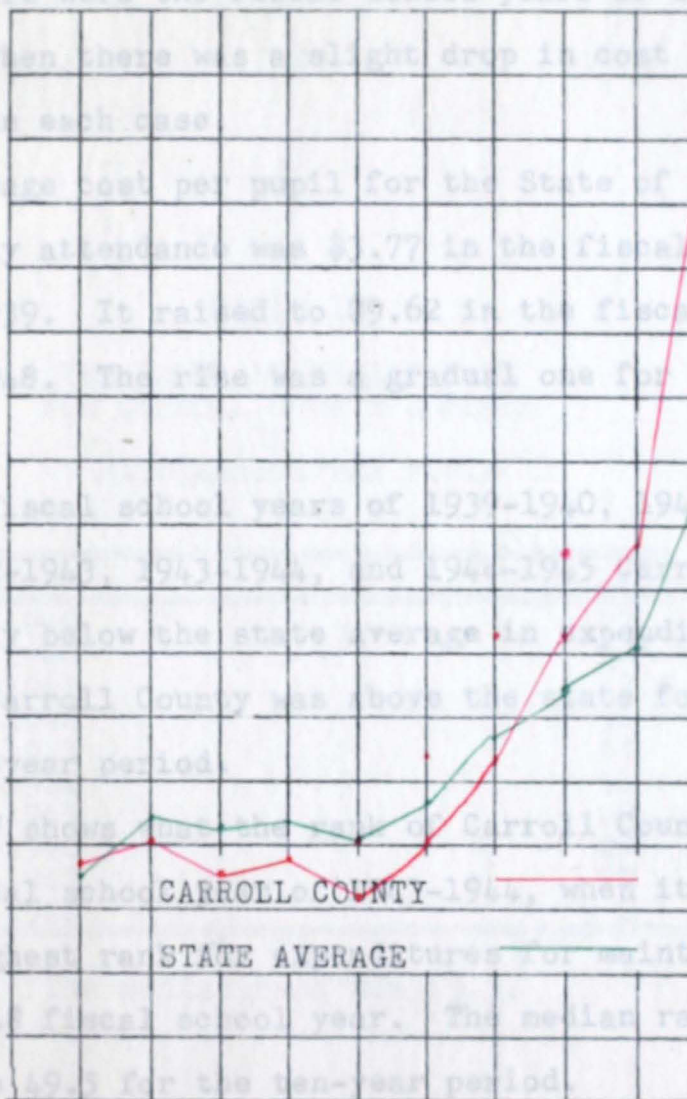
The median rank was 44.

exceptions Cost were the fiscal school years of 1940-1941 and 1942-1943 when there was a slight drop in cost over the previous years in each case.

The average cost per pupil for the State of Indiana in average daily attendance was \$1.77 in the fiscal school year of 1938-1939. It raised to \$3.62 in the fiscal school year of 1947-1948. The rise was a gradual one for the ten-year period.

In the fiscal school years of 1939-1940, 1940-1941, 1941-1942, 1942-1943, 1943-1944, and 1944-1945 Carroll County dropped slightly below the state average in expenditures for maintenance. Carroll County was above the state for a time during the 1945-1946 year period.

Table IV shows that the rank of Carroll County Schools was in the fiscal school year of 1944, when it was sixty-first. The highest rank for maintenance was in the 1947-1948 fiscal school year. The median rank of Carroll County was 49.5 for the ten-year period.



Fixed charges per Pupil in average daily attendance in Carroll County, Indiana, 1938-1948, inclusive, as shown in Figure 3. The highest cost was \$4.01 in the fiscal school year of 1938-1939. The expenditure for fixed charges in 1943-1944 was \$1.69. The expenditure for fixed charges in 1947-1948 was \$3.62.

MAINTENANCE PER PUPIL of 1943-1944. The highest cost was \$4.01 in the fiscal school year of 1938-1939. The expenditure for fixed charges in 1943-1944 was \$1.69. The expenditure for fixed charges in 1947-1948 was \$3.62.

exceptional years were the fiscal school years of 1940-1941 and 1942-1943 when there was a slight drop in cost over the previous year in each case.

The average cost per pupil for the State of Indiana in average daily attendance was \$3.77 in the fiscal school year of 1938-1939. It raised to \$9.62 in the fiscal school year of 1947-1948. The rise was a gradual one for the ten-year period.

In the fiscal school years of 1939-1940, 1940-1941, 1941-1942, 1942-1943, 1943-1944, and 1944-1945 Carroll County dropped slightly below the state average in expenditures for maintenance. Carroll County was above the state for a time during the ten-year period.

Table IV shows what the rank of Carroll County Schools was in the fiscal school year of 1943-1944, when it was sixty-first. The highest rank for expenditures for maintenance was in the 1947-1948 fiscal school year. The median rank of Carroll County was 49.5 for the ten-year period.

Fixed charges per pupil. The fixed charges per pupil in average daily attendance in Carroll County showed a general decrease during the fiscal school years of 1938-1939 to 1947-1948, inclusive, as shown in Figure 4. It fell below the state average in only one year, the year of 1943-1944. The highest cost was \$4.01 in the fiscal school year of 1938-1939. The expenditure for fixed charges in 1943-1944 was

TABLE IV
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
MAINTENANCE PER PUPIL

Years	Rank
1938-1939	33
1939-1940	52
1940-1941	57.5
1941-1942	51
1942-1943	69
1943-1944	61
1944-1945	48
1945-1946	33
1946-1947	20
1947-1948	9

The median rank was 49.5.

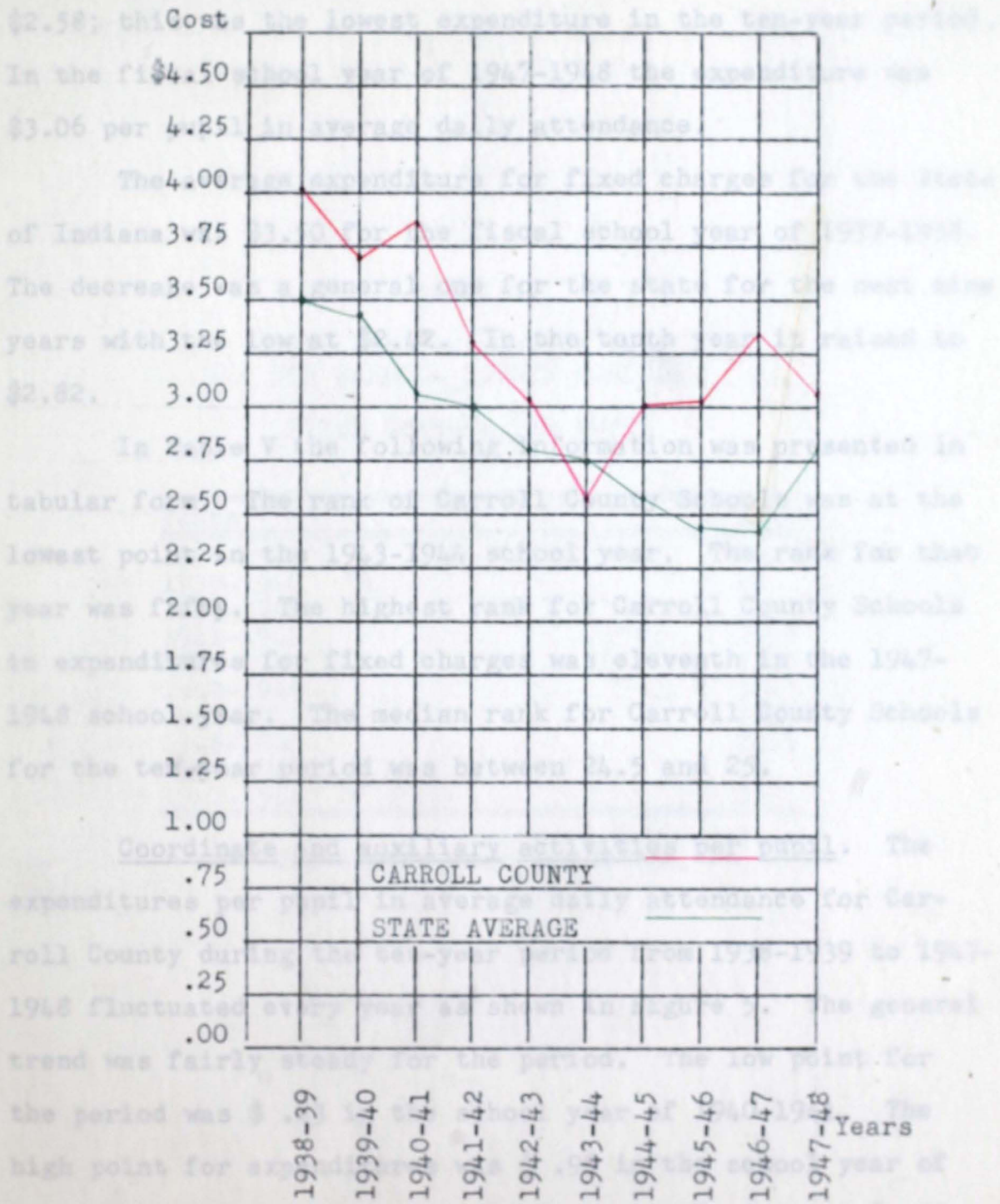


FIGURE 4

The state FIXED CHARGES PER PUPIL coordinate and auxil-

\$2.58; this was the lowest expenditure in the ten-year period. In the fiscal school year of 1947-1948 the expenditure was \$3.06 per pupil in average daily attendance.

The average expenditure for fixed charges for the State of Indiana was \$3.50 for the fiscal school year of 1937-1938. The decrease was a general one for the state for the next nine years with the low at \$2.42. In the tenth year it raised to \$2.82.

In Table V the following information was presented in tabular form. The rank of Carroll County Schools was at the lowest point in the 1943-1944 school year. The rank for that year was fifty. The highest rank for Carroll County Schools in expenditures for fixed charges was eleventh in the 1947-1948 school year. The median rank for Carroll County Schools for the ten-year period was between 24.5 and 25.

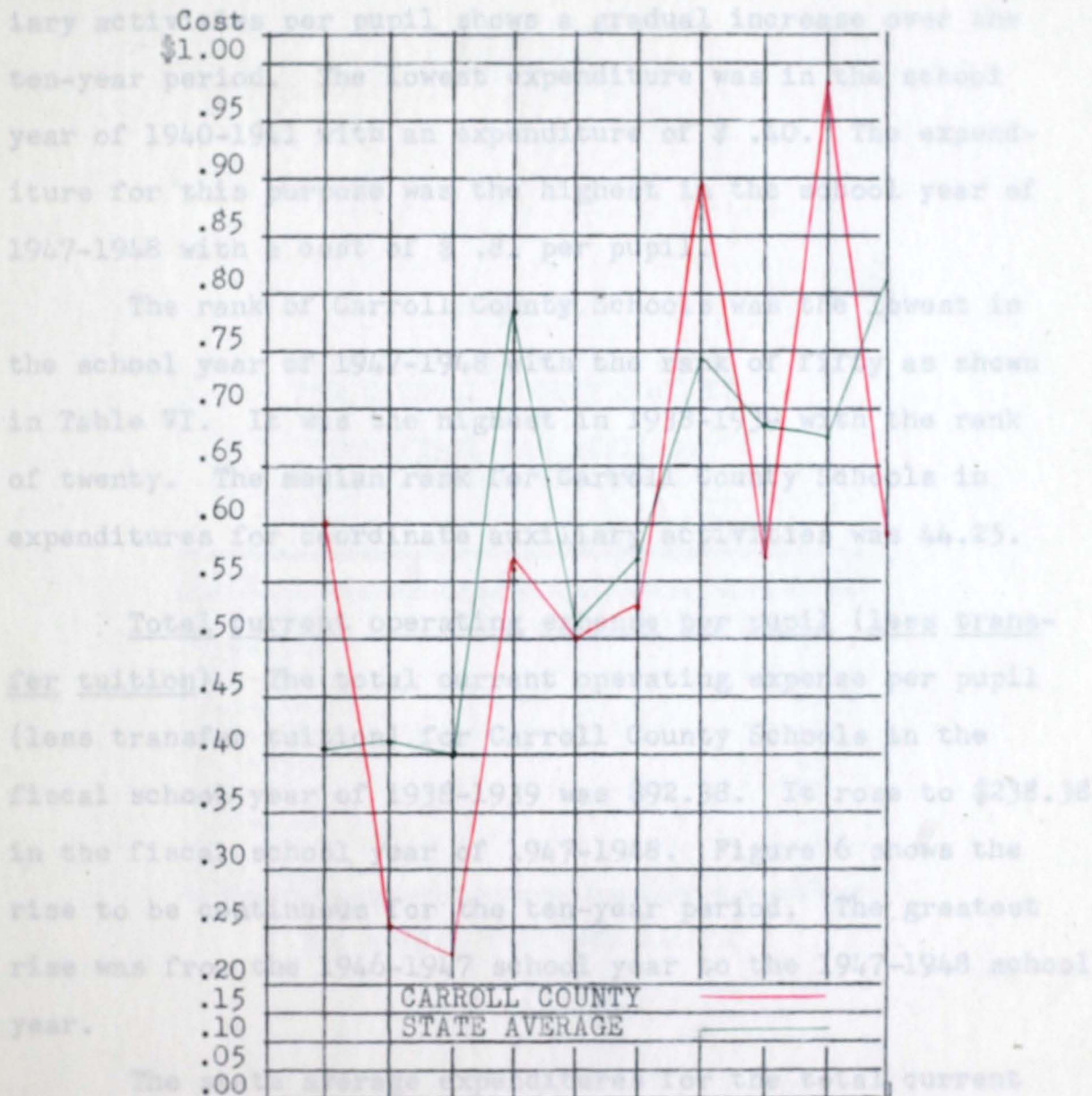
Coordinate and auxiliary activities per pupil. The expenditures per pupil in average daily attendance for Carroll County during the ten-year period from 1938-1939 to 1947-1948 fluctuated every year as shown in Figure 5. The general trend was fairly steady for the period. The low point for the period was \$.23 in the school year of 1940-1941. The high point for expenditures was \$.98 in the school year of 1946-1947. Expenditures were \$.60 for 1938-1939 and \$.59 for 1947-1948.

The state average expenditure for coordinate and auxil-

TABLE V
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
FIXED CHARGES PER PUPIL

Years	Rank
1938-1939	25
1939-1940	20
1940-1941	17
1941-1942	23.5
1942-1943	32.5
1943-1944	50
1944-1945	26.5
1945-1946	24.5
1946-1947	11
1947-1948	35

The median rank was 24.75.



ary acti Cost per pupil shows a gradual increase over the ten-year period. The lowest expenditure was in the school year of 1940-1941 with an expenditure of \$.40. The expenditure for this purpose was the highest in the school year of 1947-1948 with a cost of \$.95 per pupil.

The rank of Carroll County Schools was the lowest in the school year of 1947-1948 with the year of 1940-1941 as shown in Table VI. It was the highest in 1941-1942 with the rank of twenty. The median rank for Carroll County schools in expenditures for coordinate auxiliary activities was 44.25.

Total operating expense per pupil (less transfer tuition) for Carroll County Schools in the fiscal school year of 1938-1939 was \$2.38. It rose to \$238.38 in the fiscal school year of 1947-1948. Figure 6 shows the rise to be \$236.00 for the ten-year period. The greatest rise was from the 1940-1941 school year to the 1947-1948 school year.

The average expenditure for the total current operating expense per pupil (less transfer tuition) was steadily increased each year. In the ten-year period it doubled. In the 1947-1948 school year it was \$183.97.

1938-39 1939-40 1940-41 1941-42 1942-43 1943-44 1944-45 1945-46 1946-47 1947-48 Years

FIGURE 5

COORDINATE AND AUXILIARY ACTIVITIES PER PUPIL

For the ten-year period Carroll County Schools always exceeded the state average for the total

ary activities per pupil shows a gradual increase over the ten-year period. The lowest expenditure was in the school year of 1940-1941 with an expenditure of \$.40. The expenditure for this purpose was the highest in the school year of 1947-1948 with a cost of \$.81 per pupil.

The rank of Carroll County Schools was the lowest in the school year of 1947-1948 with the rank of fifty as shown in Table VI. It was the highest in 1938-1939 with the rank of twenty. The median rank for Carroll County Schools in expenditures for coordinate auxiliary activities was 44.25.

Total current operating expense per pupil (less transfer tuition). The total current operating expense per pupil (less transfer tuition) for Carroll County Schools in the fiscal school year of 1938-1939 was \$92.38. It rose to \$238.38 in the fiscal school year of 1947-1948. Figure 6 shows the rise to be continuous for the ten-year period. The greatest rise was from the 1946-1947 school year to the 1947-1948 school year.

The state average expenditures for the total current operating expense per pupil (less transfer tuition) was steadily increased each year. In the ten-year period it more than doubled. In the 1938-1939 school year it was \$83.74 and in the 1947-1948 school year it was \$183.97.

For the ten-year period Carroll County Schools always exceeded the state average for expenditures for the total

TABLE VI
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
COORDINATE AND AUXILIARY
ACTIVITIES PER PUPIL

Years	Rank
1938-1939	20
1939-1940	49
1940-1941	45.5
1941-1942	58.5
1942-1943	39
1943-1944	43
1944-1945	28
1945-1946	49
1946-1947	21
1947-1948	50

The median rank was 44.25.

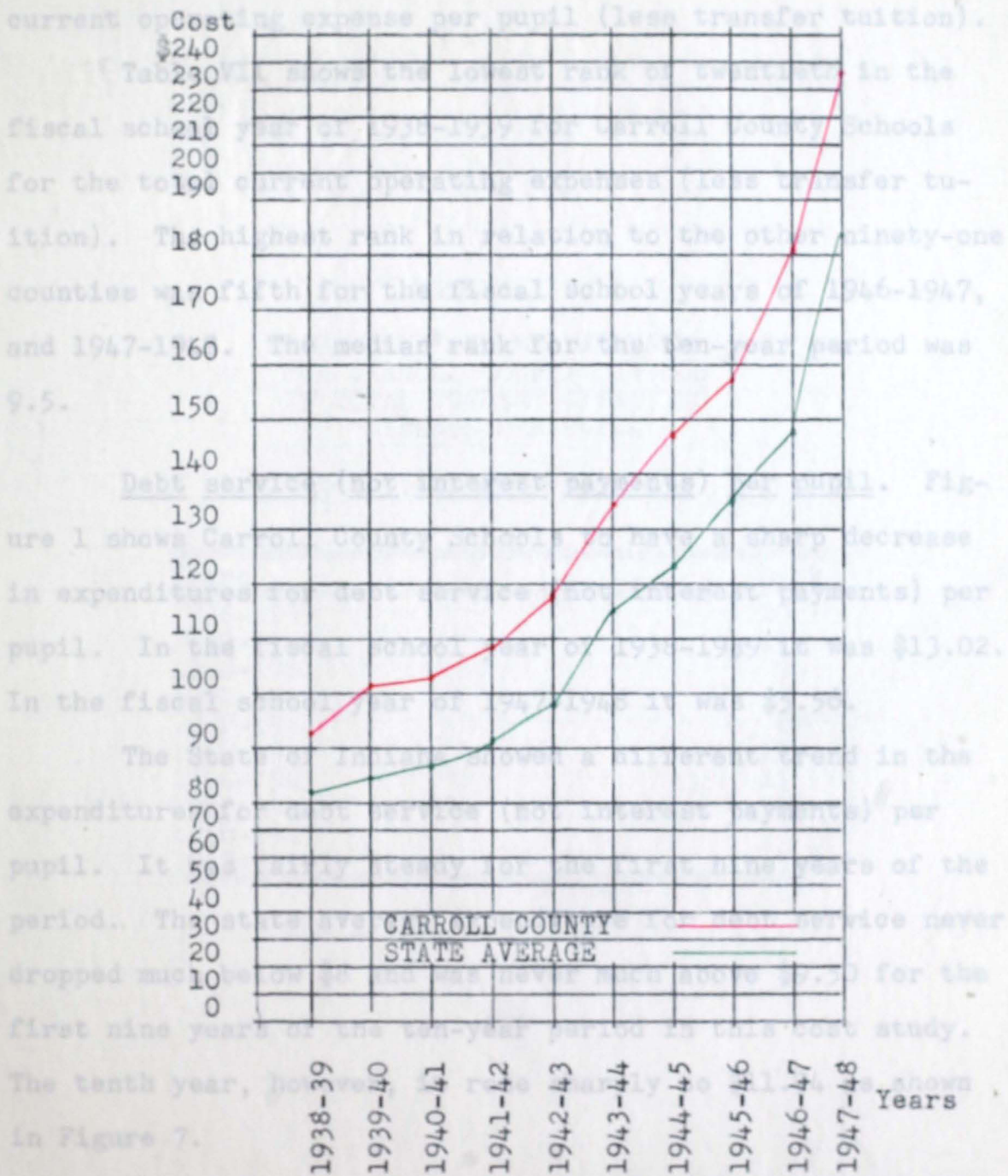


FIGURE 6

TOTAL CURRENT OPERATING EXPENSE
PER PUPIL (LESS TRANSFER TUITION)

The rank of Carroll County Schools for debt service

current operating expense per pupil (less transfer tuition).

Table VII shows the lowest rank of twentieth in the fiscal school year of 1938-1939 for Carroll County Schools for the total current operating expenses (less transfer tuition). The highest rank in relation to the other ninety-one counties was fifth for the fiscal school years of 1946-1947, and 1947-1948. The median rank for the ten-year period was 9.5.

Debt service (not interest payments) per pupil. Figure 1 shows Carroll County Schools to have a sharp decrease in expenditures for debt service (not interest payments) per pupil. In the fiscal school year of 1938-1939 it was \$13.02. In the fiscal school year of 1947-1948 it was \$5.56.

The State of Indiana showed a different trend in the expenditures for debt service (not interest payments) per pupil. It was fairly steady for the first nine years of the period. The state average expenditure for debt service never dropped much below \$8 and was never much above \$9.50 for the first nine years of the ten-year period in this cost study. The tenth year, however, it rose sharply to \$11.94 as shown in Figure 7.

In only one year, the fiscal school year of 1938-1939, did Carroll County Schools exceed the state average in expenditures for debt service.

The rank of Carroll County Schools for debt service

TABLE VII

THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN TOTAL CURRENT OPERATING
EXPENSE PER PUPIL

(Less transfer tuition)

Years	Rank
1938-1939	20
1939-1940	10
1940-1941	9
1941-1942	9
1942-1943	8
1943-1944	12
1944-1945	11
1945-1946	11
1946-1947	5
1947-1948	5

The median rank was 9.5.

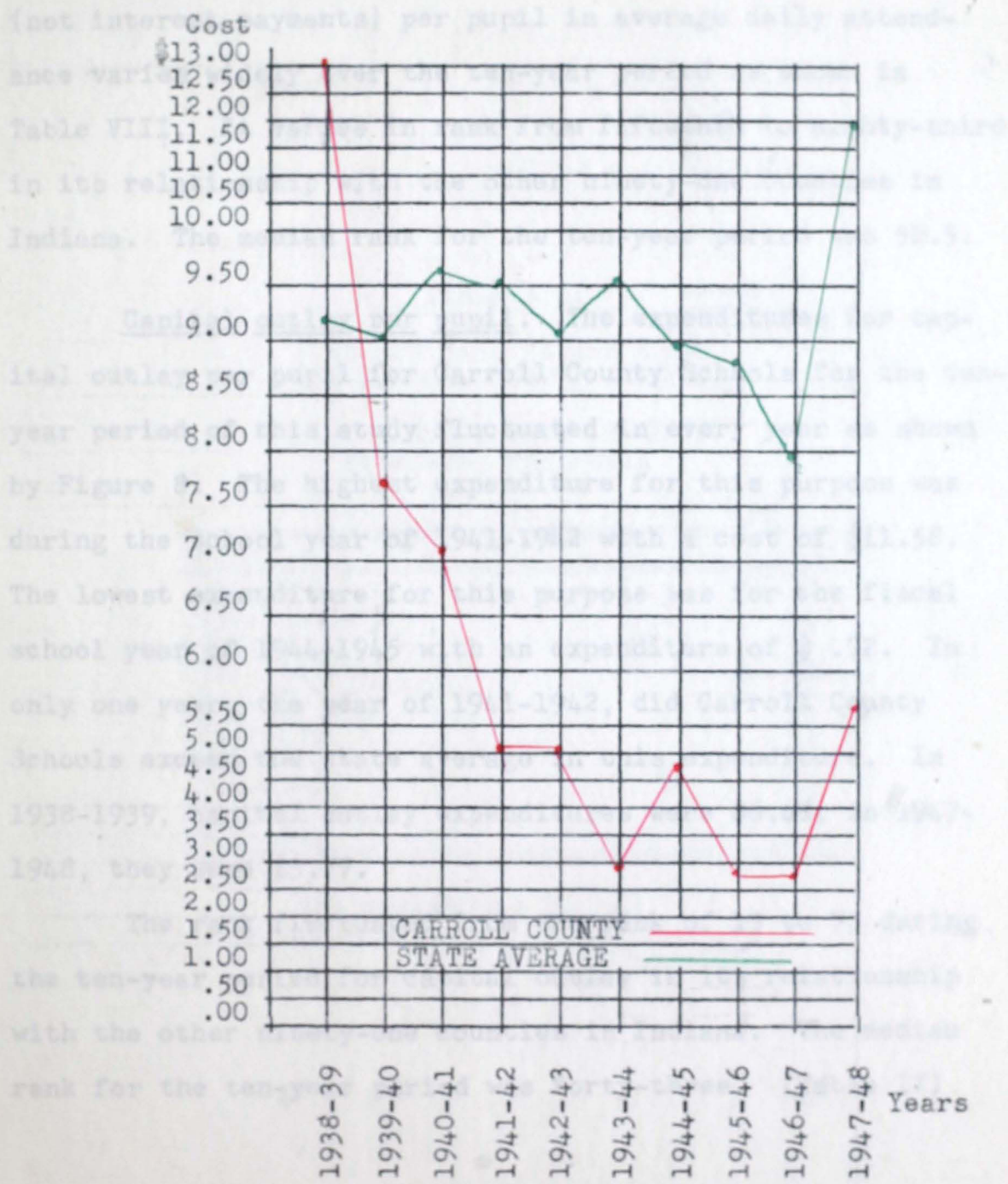


FIGURE 7
DEBT SERVICE (NOT INTEREST PAYMENTS) PER PUPIL

(not interest payments) per pupil in average daily attendance varies widely over the ten-year period as shown in Table VIII. It varies in rank from fifteenth to eighty-third in its relationship with the other ninety-one counties in Indiana. The median rank for the ten-year period was 50.5.

Capital outlay per pupil. The expenditures for capital outlay per pupil for Carroll County Schools for the ten-year period of this study fluctuated in every year as shown by Figure 8. The highest expenditure for this purpose was during the school year of 1941-1942 with a cost of \$11.58. The lowest expenditure for this purpose was for the fiscal school year of 1944-1945 with an expenditure of \$.72. In only one year, the year of 1941-1942, did Carroll County Schools exceed the state average in this expenditure. In 1938-1939, capital outlay expenditures were \$6.48; in 1947-1948, they were \$5.77.

The rank fluctuated from the rank of 13 to 73 during the ten-year period for capital outlay in its relationship with the other ninety-one counties in Indiana. The median rank for the ten-year period was forty-three. (Table IX)

TABLE VIII
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
DEBT SERVICE (NOT INTEREST
PAYMENTS) PER PUPIL

Years	Rank
1938-1939	15
1939-1940	44
1940-1941	50
1941-1942	67
1942-1943	58
1943-1944	83
1944-1945	57
1945-1946	75
1946-1947	73
1947-1948	63

The median was 50.5.

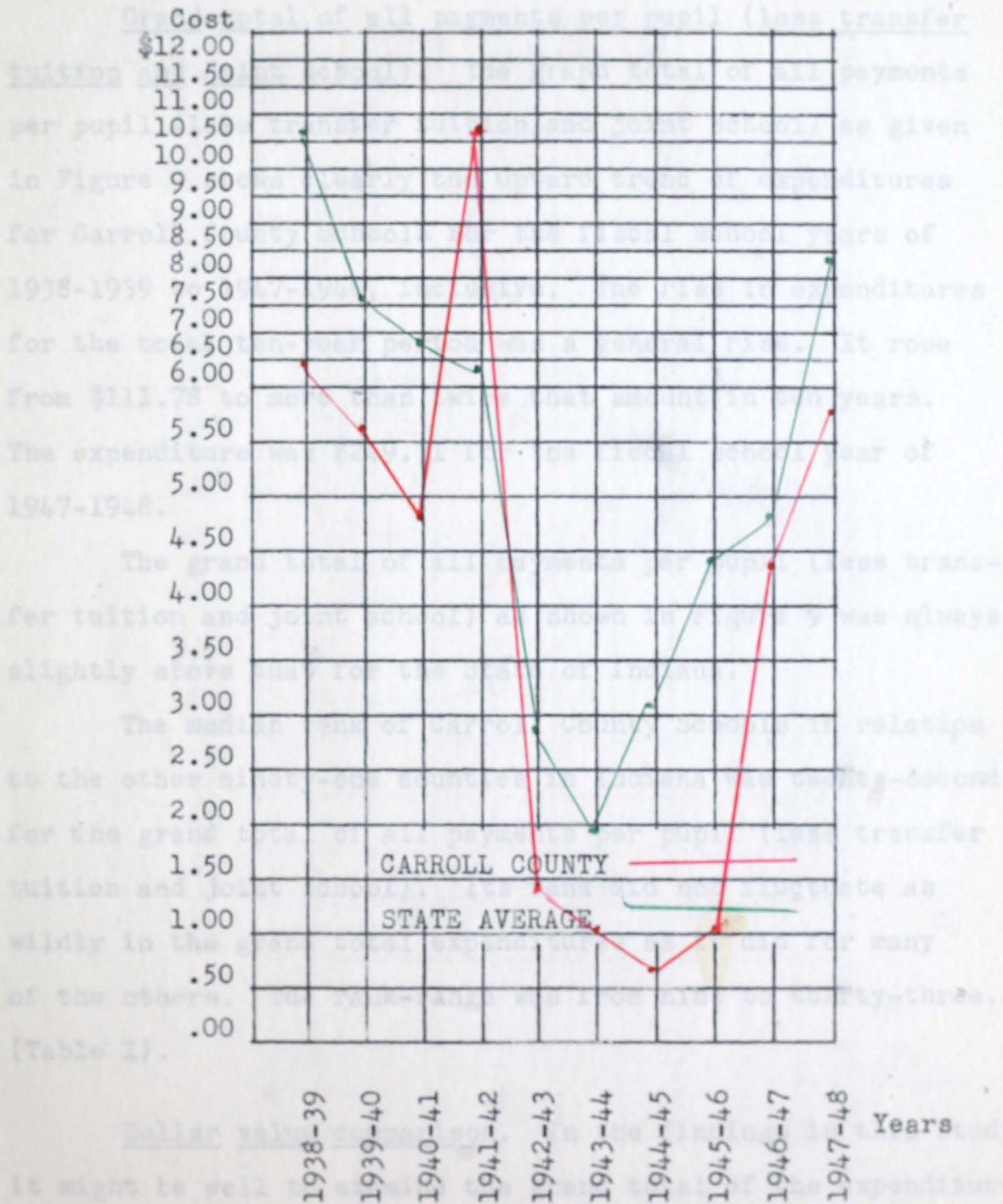


FIGURE 8
CAPITAL OUTLAY PER PUPIL

Grand total of all payments per pupil (less transfer tuition and joint school). The grand total of all payments per pupil (less transfer tuition and joint school) as given in Figure 9 shows clearly the upward trend of expenditures for Carroll County Schools for the fiscal school years of 1938-1939 to 1947-1948, inclusive. The rise in expenditures for the total ten-year period was a general rise. It rose from \$111.78 to more than twice that amount in ten years. The expenditure was \$249.71 for the fiscal school year of 1947-1948.

The grand total of all payments per pupil (less transfer tuition and joint school) as shown in Figure 9 was always slightly above that for the State of Indiana.

The median rank of Carroll County Schools in relation to the other ninety-one counties in Indiana was twenty-second for the grand total of all payments per pupil (less transfer tuition and joint school). Its rank did not fluctuate as wildly in the grand total expenditures as it did for many of the others. The rank-range was from nine to thirty-three. (Table X).

Dollar value comparison. In the findings in this study it might be well to examine the grand total of the expenditures for Carroll County, as well as the individual items in the light of the purchasing power of the dollar. This would show the actual gain or loss. In the fiscal school year of 1947-1948

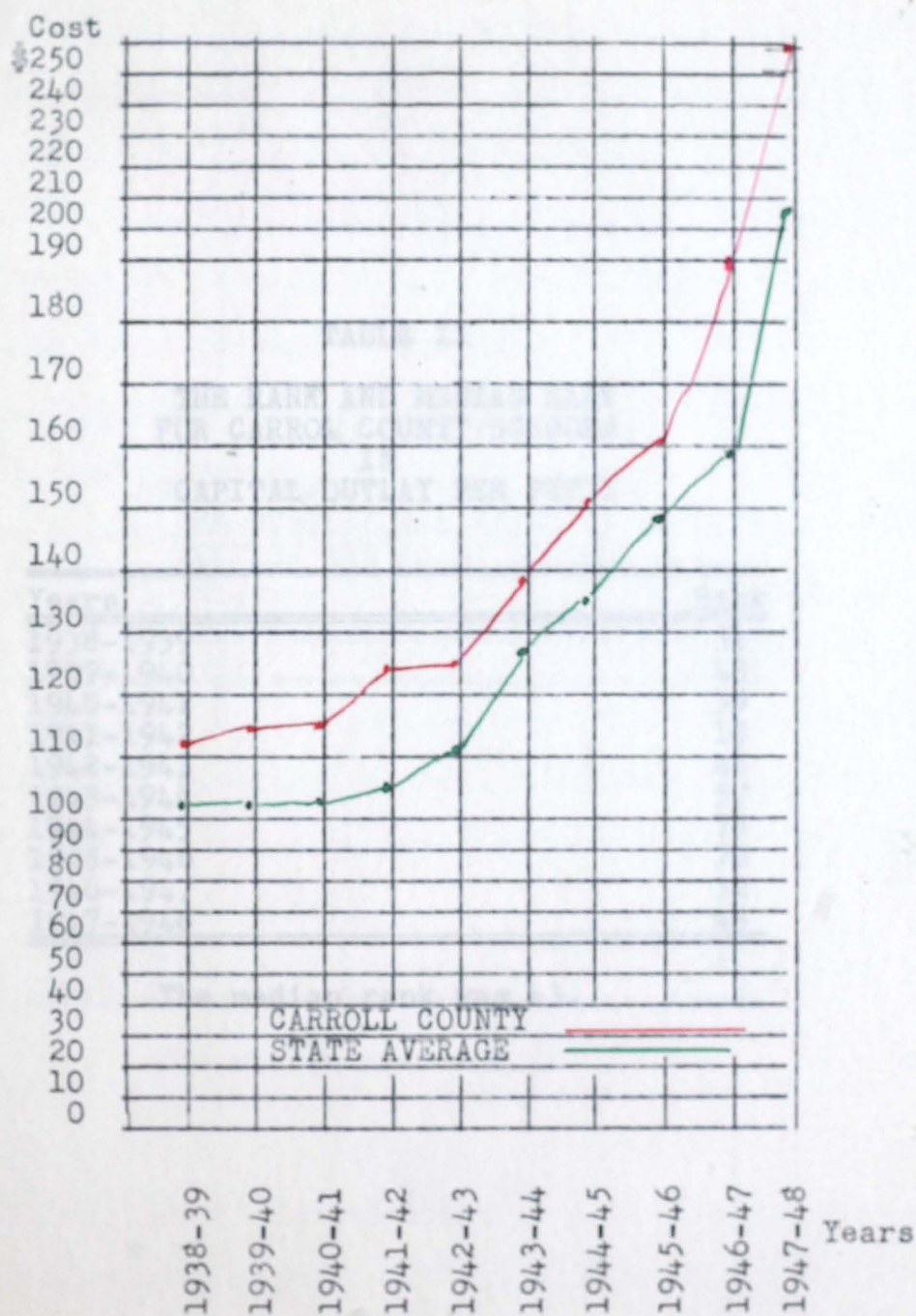


FIGURE 9

GRAND TOTAL ALL PAYMENTS PER PUPIL
(LESS TRANSFER TUITION AND JOINT SCHOOL)

TABLE IX
THE RANK AND MEDIAN RANK
FOR CARROL COUNTY SCHOOLS
IN
CAPITAL OUTLAY PER PUPIL

Years	Rank
1938-1939	31
1939-1940	43
1940-1941	39
1941-1942	13
1942-1943	45
1943-1944	57
1944-1945	73
1945-1946	70
1946-1947	32
1947-1948	43

The median rank was 43.

TABLE X
THE RANK AND MEDIAN RANK
FOR CARROLL COUNTY SCHOOLS
IN
GRAND TOTAL OF ALL PAYMENTS
PER PUPIL (LESS TRANSFER
TUITION AND JOINT SCHOOL)

Years	Rank
1938-1939	23
1939-1940	21
1940-1941	26
1941-1942	16
1942-1943	18
1943-1944	29
1944-1945	23
1945-1946	33
1946-1947	15
1947-1948	9

The median rank was 22.

it was \$249.71. It more than doubled during the ten-year study period. However, when it is compared to the purchasing power of the dollar the rise was not as much.

In 1948 a dollar would buy only what \$.597 would ten years previously.¹ Therefore when \$249.71 was multiplied by .597 another comparison cost was found.

In noting Table XI on dollar value and comparing it to Table I, the difference of \$137.93 between the total expenditures in Carroll County of \$111.78 in 1938-1939 and \$249.71 in 1947-1948 seems to indicate a considerable increase in expenditures. It would appear that Carroll County more than doubled its total school expenditures during the ten-year period. However, in order to obtain a fair comparison in expenditures they must be considered in the light of the value of the dollar.

In 1947-1948 the dollar would buy only as much as \$.597 would buy in 1938-1939.² On this basis, Carroll County spent a total of \$149.08 for schools in 1947-1948. This was only \$37.30 more than the amount spent in 1938-1939. Therefore, although Carroll County spent somewhat more money for schools in 1947-1948 than in 1938-1939, the increase was very much smaller (\$37.30) than the \$137.93 increase originally

¹ Editorial in the Indianapolis News, May 25, 1950.

² Ibid.

TABLE XI

AMOUNTS AND DIFFERENCES OF EXPENDITURES OF
 CARROLL COUNTY SCHOOLS IN 1938-1939 AND 1947-1948,
 BASED ON THE VALUE OF THE DOLLAR IN 1938-1939

	Year 1938-1939	Year 1947-1948	Increase (+) or decrease (-)
Instruction per pupil (Less transfer tuition)	\$ 56.72	\$ 96.27	\$39.55 (+)
Operation per pupil	27.05	35.25	8.20 (+)
Maintenance per pupil	3.85	8.61	4.76 (+)
Fixed charges per pupil	4.01	1.83	2.18 (-)
Coordinate and auxiliary activities per pupil	.60	.35	.25 (-)
Total current operating expenditure per pupil (Less transfer tuition)	92.38	142.31	49.93 (+)
Debt service (Not interest payments per pupil)	13.02	3.32	9.70 (-)
Capital outlay per pupil	6.48	3.42	3.06 (-)
Grand total all payments per pupil (Less transfer tuition and joint school)	111.78	149.08	37.30 (+)

shown. When \$37.30 is added to the 1938-1939 expenditure of \$111.78, the total expenditure in 1947-1948 is \$149.08. This is only a few dollars more than the original figures indicate. Thus, while expenditures for schools in Carroll County did show some increase over the ten-year period included in the study, the amount was small when viewed in the light of the purchasing power of the dollar.

When the individual expenditures of Carroll County and the average for the State of Indiana in 1938-1939 and 1947-1948 are compared in terms of purchasing power of the dollar, the differences shown in Table XI and Table XII have more meaning than have the original figures in Table I.

The difference in cost for instruction in Table I for the year of 1938-1939 and 1947-1948 is \$104.53. Table XI shows a difference of \$39.55 in cost for instruction for Carroll County. The difference in cost for instruction in Table I for the year of 1938-1939 and 1947-1948 is \$64.91. Table XII shows a difference of \$17.60 in cost for instruction for the State of Indiana.

The difference in cost for operation in Table I for the year of 1938-1939 and 1947-1948 is \$32. Table XI shows a difference of \$8.20 in cost for operation for Carroll County. The difference in cost for operation in Table I for the year of 1938-1939 and 1947-1948 is \$25.62. Table XII shows a difference of \$4.56 in cost for operation for the State of Ind-

iana.

The difference in cost for maintenance in Table I for the year of 1938-1939 and 1947-1948 is \$10.58. Table XII shows a difference of \$4.76 in the cost for maintenance for Carroll County. The difference in cost for maintenance in Table I for the year of 1938-1939 and 1947-1948 is \$5.85. Table XII shows a difference of \$1.97 in cost for maintenance for the State of Indiana.

The difference in the cost for fixed charges as shown in Table I, for the year of 1938-1939 and 1947-1948 is \$.95. In Table XI the difference for fixed charges in 1947-1948 is shown to be \$2.18 below the 1938-1939 cost for fixed charges for Carroll County. The difference in cost for fixed charges, as shown in Table I, for the year of 1947-1948 is \$.78 below the cost for fixed charges in 1938-1939. Table XII shows that the difference in cost for fixed charges in 1947-1948 is \$1.92 below the cost for fixed charges in 1938-1939 for the State of Indiana.

The difference in the cost for coordinate and auxiliary activities as shown in Table I, for the year of 1938-1939 and 1947-1948 was \$.01. In Table XI the difference for coordinate and auxiliary expense in 1947-1948 is shown to be \$.25 below the cost for coordinate and auxiliary expense in 1938-1939 for Carroll County. The difference in cost for coordinate and auxiliary activities, as shown in Table I, for the

year of 1938-1939 and 1947-1948 is \$.40. Table XII shows a difference of \$.07 in cost for coordinate and auxiliary activities for the State of Indiana.

Table I shows that the difference in the cost for the total current operating expenditures for Carroll County for the year of 1938-1939 and 1947-1948 was \$146. Table XI shows a cost of \$49.93 in 1947-1948 above the current operating cost in 1938-1939 for Carroll County. Table I shows that the difference in cost for the average total current operating expenses for the State of Indiana for the year of 1938-1939 and 1947-1948 was \$100.23. Table XII shows a difference of \$26.09 in the average total current operating expenses for the State of Indiana.

The cost for debt service as shown in Table I, for 1947-1948 was \$7.46 less than the 1938-1939 cost for debt service. Table XI shows that the cost for debt service for Carroll County was \$9.70 less in 1947-1948 than it was in 1938-1939. Table I shows that the difference in average cost for debt service for the State of Indiana for 1938-1939 and 1947-1948 was \$2.74. Table XII shows that the average cost for debt service was \$1.07 less in 1947-1948 than in 1938-1939 for the State of Indiana.

The difference in the cost for capital outlay in Table I for 1938-1939 and 1947-1948 is \$.71. It is still less in Table XI, showing a cost of \$3.60 below the cost for

capital outlay in 1938-1939 for Carroll County. The difference in average cost for capital outlay for the State of Indiana in Table I for 1947-1948 is \$2.25 below the average cost for capital outlay in 1938-1939. Table XII shows that capital outlay is \$6.40 less in 1947-1948 than in 1938-1939 for the State of Indiana.

Thus, when the individual expenditures for Carroll County Schools and the average for the State of Indiana in 1938-1939 and in 1947-1948 are compared in terms of dollar value, as stated above, they have more meaning than the original figures. Therefore, it might be said that the increase in expenditures per pupil in average daily attendance for Carroll County Schools and the State of Indiana in the ten-year period of this study have been very slight and in cases there have been decreases in expenditures.

TABLE XII

AMOUNTS AND DIFFERENCES OF AVERAGE EXPENDITURES
OF THE STATE OF INDIANA IN 1938-1939 AND 1947-1948,
BASED ON THE VALUE OF THE DOLLAR IN 1938-1939

	Year 1938-1939	Year 1947-1948	Increase (+) or decrease (-)
Instruction per pupil (Less transfer tuition)	\$ 53.55	\$ 70.71	\$17.60 (+)
Operation per pupil	26.65	31.21	4.56 (+)
Maintenance per pupil	3.77	5.74	1.97 (+)
Fixed charges per pupil	3.50	1.68	1.92 (-)
Coordinate and auxiliary activities per pupil	.41	.48	.07 (+)
Total current operating expenditure per pupil (Less transfer tuition)	83.74	109.83	26.09 (+)
Debt service (Not interest payments per pupil)	9.20	8.13	1.07 (-)
Capital outlay per pupil	10.67	4.27	6.40 (-)
Grand total all pay- ments per pupil (Less transfer tuition and joint school)	103.44	122.20	18.76 (+)

CHAPTER III

SUMMARY AND CONCLUSIONS

Summary. It was the purpose of the study (1) to compare the cost per pupil in average daily attendance in Carroll County for the fiscal school years from 1938-1939 to 1947-1948, inclusive; (2) to compare Carroll County School costs per pupil in average daily attendance to the county average cost per pupil in average daily attendance for the State of Indiana for the same ten-year period; (3) to show the rank for Carroll County Schools in expenditures for the same ten-year period; (4) to show the median rank for Carroll County Schools in expenditures for the same ten-year period; and (5) to compare the grand total amount of money spent for Carroll County Schools for the fiscal school year of 1938-1939 to the grand total amount of money spent for Carroll County Schools for the fiscal school year of 1947-1948 on the basis of the purchasing power of the dollar, and similarly to compare the individual budget items.

The data for this study were compiled from the following sources: the data for the fiscal school year of 1938-1939 were compiled from Form 12, Sections 1-2, Annual Financial and Statistical Report of the County Superintendents to the State Superintendent of Public Instruction. The data for the fiscal school years of 1939-1940 to 1947-1948, in-

clusive, were compiled from the annual August issue of Research Bulletin No. 1, Table III B, published by the Indiana State Teachers Association. The data on the value of the dollar was published in an editorial in the Indianapolis News, May 25, 1950.

These trends were brought to light:

1. The cost per pupil in average daily attendance for Carroll County during the ten-year period showed a general increase in the current operating expenditures for instruction, operation and maintenance. There was a slight decline in the two current operating expenditures for fixed charges, and coordinate and auxiliary activities. On the non-current operating side of the ledger, a decline in the cost per pupil for debt service and capital outlay expenditures was found.

2. The cost of Carroll County Schools per pupil in average daily attendance was found to be above the state average for the ten-year period in practically all instances, with the exception of coordinate and auxiliary activities, debt service, and capital outlay.

3. The rank of Carroll County Schools in its relationship to the other ninety-one counties in Indiana rarely fell in the lower fifty per cent.

4. In only five instances did the median rank for Carroll County Schools for expenditures fall below the upper twenty-five per cent bracket in its relationship with the

other counties in the State of Indiana for the ten-year period of this study.

5. It was found that in comparing the money spent for the fiscal school year of 1938-1939 to 1947-1948 on the basis of the purchasing power of the dollar that the increase in the total cost per pupil in average daily attendance for Carroll County Schools was only \$37.30 per pupil.

6. It was found that in comparing the money spent for the fiscal school year of 1938-1939 to 1947-1948 on the basis of the purchasing power of the dollar that the increase in the cost per pupil in average daily attendance for the State of Indiana was only \$18.76.

Conclusions. In conclusion it might be said:

1. There has been a rise in the current operating expenditures for Carroll County Schools for the ten-year period of this study. There was a decline in the non-current operating expenditures during the same period.

2. It might also be said that there has been a rise in the current operating expenditures for the State of Indiana for the ten-year period of this study. There was a decline in the non-current operating expenditures during the same period.

3. Considered in the light of the purchasing power of the dollar in 1938-1939 and 1947-1948 the increase in cur-

rent operating expenses seems quite small. Similarly, the decline in non-current operating expenditures seems to be relatively significant.

4. Carroll County seems to be well above the state average in current operating expenditures. The difference between \$39.55 and \$17.60 for Carroll County and the State of Indiana, respectively, in cost for instruction per pupil seems to be especially significant. Carroll County was below the state average in the non-operating expenditures of debt service and capital outlay.

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