

COMMENTS ON TABLES

The following tables in this appendix to Report No. 6, of the Joint State Government Commission, entitled "An Analysis of the Fiscal Operations of the School Districts of the Commonwealth of Pennsylvania," which was released on June 21, 1944 have been compiled, computed, or correlated from annual reports of the Department of Public Instruction of the Commonwealth. Throughout the survey incidental to the compilation of the report, the earliest and latest figures are used. Data published by the Department for the period 1913-1919 do not readily lend themselves to analyses of operating expenditures, debt service charges, and capital outlays. These reports are not sufficiently detailed or comprehensive to reflect clearly the sources of funds used to meet these expenditures. However, by careful research and reconciliation, reliable figures of a more general nature have been developed.

The years surveyed throughout the text have been selected as representative years (1) For various economic periods; (2) Reflecting changes in number and character of school attendance; (3) Reflecting high and low points in various trends. The period 1933 to 1941 was given special attention because in this period there was no census reclassification of districts to distort the statistics.

Fiscal operations of the school system during the thirty years under consideration fall logically into five economic periods. They may be classified as Pre-World War I, 1911-1914; World War I, 1915-1920; Post-World War I Reconstruction, 1921-1930; Post-World War I Depression, 1931-1940; and Recovery, 1941-1944. The years selected for analysis relate to these periods.

Fundamental changes in economic conditions usually affect school district activities one to two years after their effects are reflected in general business conditions. Also, the fiscal year of all districts of the Commonwealth, except those of the first class, begins in July. Consequently, economic changes are not reflected until one or two school years later. The fiscal year of first class districts (Philadelphia and Pittsburgh) are calendar years, with a resulting lag of an additional year. Unless these factors are kept in mind, it is often unfair to draw conclusions from statistical data.

For these reasons the economic period are related to school years as follows:

<u>Economic Period</u>	<u>School Years</u>
Pre-World War I	1913-1916
World War I	1917-1922
Post-World War I Reconstruction	1923-1932
Post-World War I Depression	1933-1942
Recovery	1943

Variations in attendance is a vital factor in school finances. Although upsurges in attendance are nearly always followed by increases in operating costs and capital outlays, declines in attendance do not necessarily result in reductions in costs.

Three attendance records were shattered between 1928 and 1940 — therefore, three specific years are important in relation to attendance and fiscal operations:

- (1) In 1928 attendance at elementary schools reached an all-time high.
- (2) In 1933 combined attendance at both elementary and secondary schools reached an all-time peak; and
- (3) In 1940 an all-time high was established for secondary school attendance.

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TABLE 1

CASH DISBURSEMENTS 1913-1942

YEAR ENDING	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$46,577,981
1914					52,544,037
1915					58,115,227
1916					61,680,950
1917					66,169,802
1918					69,233,730
1919					75,363,050
1913-1919					\$429,684,785
1920	\$18,770,245	\$12,699,144	\$22,481,295	\$30,690,976	\$ 84,641,660
1921	25,924,068	16,929,754	31,088,922	37,517,054	111,459,798
1922	29,823,951	20,636,728	36,514,402	42,369,618	129,344,699
1920-1922	\$74,518,264	\$50,265,626	\$90,084,619	\$110,577,648	\$325,446,157
1923	\$41,161,525	\$21,134,738	\$42,334,295(1)	\$ 47,420,061	\$152,066,979 (2)
1924	44,309,108	23,498,642	47,399,247	51,425,844	166,632,841
1925	48,939,691	26,104,807	49,244,453	53,794,790	178,083,741
1926	48,744,544	28,514,053	51,392,111	56,757,627	185,404,735 (3)
1927	48,399,447	30,127,418	55,778,552	59,685,311	193,990,728
1928	54,594,881	30,070,812	55,198,808	62,831,650	202,696,231
1929	55,261,807	32,070,361	57,981,633	66,468,014	211,789,815
1930	55,013,271	30,246,326	57,849,150	69,005,066	212,113,813
1931	54,950,390	29,784,934	59,324,738	71,365,948	215,426,010
1932	56,804,923	32,039,811	62,383,377	68,369,433	210,797,544
1923-1932	\$527,379,587	\$283,599,902	\$538,886,444	\$599,131,744	\$1,929,002,437 (4)
1933	\$ 52,495,004	\$ 30,098,225	\$ 53,845,316	\$ 51,687,771	\$ 188,126,316
1934	53,200,626	28,502,778	51,451,954	50,524,048	183,679,406
1935	49,576,776,	28,666,422	52,752,277	51,922,537	182,918,012
1936	49,897,745	31,212,071	56,392,952	56,366,724	193,869,492
1937	58,946,531	34,315,077	63,180,193	61,936,939	218,378,740
1938	78,396,057	33,977,104	62,108,155	58,992,597	233,473,913
1939	63,255,740	33,043,171	62,002,956	60,822,151	219,124,018
1940	66,542,565	32,083,286	64,549,406	62,798,922	225,974,179
1941	52,160,844	32,557,172	61,115,983	62,407,298	208,241,297
1942	54,825,294	33,320,672	62,154,549	66,149,551	221,450,066
1933-1942	\$579,297,182	\$317,775,978	\$594,553,741	\$583,608,538	\$2,075,235,439

- (1) Total disbursements of \$42,334,295 for third class districts were published in Statistical Report of Department of Public Instruction. However, the aggregate expenditures for current expenses, debt service and capital outlay were \$42,333,708, or a difference of \$587.
- (2) Aggregate disbursements of \$152,066,979 for all classes were published in Statistical Report of Department of Public Instruction. However, the total of the various classes of districts is \$152,058,619.
- (3) Aggregate of district disbursements is \$185,408,375 or \$3,600 more than total of \$185,404,735 reported in Statistical Report of Department of Public Instruction.
- (4) Due to differences explained in foregoing footnotes (1), (2), and (3) the aggregate of disbursements of classes of districts for period 1923-1932 does not agree with sum total of all classes of districts during the same period.

TABLE 2

CASH RECEIPTS 1913 to 1942

CLASSES OF SCHOOL DISTRICTS

YEAR	First	Second	Third	Fourth	Total
1913					\$53,728,322*
1914					64,729,536*
1915					70,442,344*
1916					72,291,054*
1917					79,589,350*
1918					80,851,530*
1919					86,266,864*
1913-1919					\$507,899,000*
1920	\$18,347,018	\$12,391,363	\$22,931,963	\$30,866,927	\$84,537,271
1921	25,601,995	17,887,637	30,734,746	37,797,290	112,021,668
1922	31,433,994	21,723,897	37,940,385	42,964,254	134,062,530
1920-1922	\$75,383,007	\$52,002,897	\$91,607,094	\$111,628,471	\$330,621,469
1923	\$44,942,535	\$22,183,617	\$42,918,921	\$49,179,574	\$159,224,647
1924	44,007,516	25,007,451	46,572,361	52,174,692	169,762,020
1925	49,462,776	26,107,677	50,207,718	53,883,854	179,662,025
1926	56,087,819	28,836,140	51,383,488	56,955,121	193,264,568
1927	51,163,533	32,129,651	57,395,003	60,367,716	200,755,903
1928	55,388,336	27,814,936	53,621,598	62,743,963	199,568,635
1929	49,113,562	29,281,787	57,720,198	66,302,811	202,418,358
1930	52,660,686	28,702,193	57,936,118	69,927,583	209,226,580
1931	55,914,799	31,995,927	61,227,321	71,636,966	220,775,013
1932	54,772,369	30,987,176	60,472,586	59,279,169	205,511,300
1923-1932	\$513,513,931	\$283,048,557	\$541,455,312	\$602,151,449	\$1,940,169,249
1933	50,018,465	28,981,091	52,368,948	51,723,020	183,091,524
1934	51,697,740	29,868,279	51,723,970	50,741,810	184,031,799
1935	48,920,334	28,381,023	53,358,671	52,003,069	182,663,097
1936	54,668,511	31,612,049	58,411,716	59,418,312	204,110,588
1937	62,749,580	34,199,844	63,028,241	60,362,825	220,340,490
1938	71,058,818	33,961,598	61,068,934	57,961,443	224,050,793
1939	64,487,846	32,662,478	61,815,379	60,261,935	219,227,638
1940	63,592,402	31,373,139	63,658,445	63,233,342	221,857,328
1941	52,236,441	32,917,923	60,614,101	62,100,512	207,868,977
1942	55,143,664	33,646,036	68,214,672	67,389,872	224,394,244
1933-1942	\$574,573,801	\$317,603,460	\$594,263,077	\$585,196,140	\$2,071,636,478

* Receipts reported during these years included cash balance at the beginning of each year.

TABLE 3

CASH DISBURSEMENTS AND CASH RECEIPTS OF ALL SCHOOL DISTRICTS, 1920-1942

Year	DISBURSEMENTS					RECEIPTS		
	Operations	Debt Service	Subtotal	Capital Outlay	Total	Revenue	Non Revenue	Total
1920	\$64,831,088	\$11,861,509	\$76,692,597	\$ 7,949,063	\$84,641,660	\$72,899,272	\$11,638,999	\$ 84,537,271
1921	82,040,641	16,648,542	98,689,183	12,770,615	111,459,798	88,594,126	23,427,542	112,021,668
1922	90,889,655	21,553,828	112,443,483	16,901,216	129,344,699	103,125,924	30,936,606	134,062,530
1920-1922	\$237,761,384	\$ 50,063,879	\$287,825,263	\$ 37,620,894	\$325,446,157	\$264,618,322	\$66,003,147	\$ 330,621,469
1923	\$100,546,704	\$27,220,202	\$127,766,906	\$ 24,300,073	\$152,066,979	\$123,657,652	\$35,566,995	\$ 159,224,647
1924	109,794,534	22,721,323	132,515,857	34,116,904	166,632,841	140,046,851	29,715,169	169,762,020
1925	117,604,006	22,021,776	139,625,782	38,457,959	178,083,741	142,418,237	37,243,708	179,662,025
1926	125,652,559	27,660,795	153,313,754	32,090,931	185,404,735	154,929,122	30,335,446	193,264,568
1927	130,267,019	26,248,238	156,535,257	37,455,471	193,990,728	161,001,365	39,674,538	200,755,903
1928	138,739,279	29,167,876	167,907,155	34,789,076	202,696,231	169,779,200	29,789,635	199,568,835
1929	145,393,779	31,816,145	177,209,924	34,579,891	211,789,815	175,462,856	26,955,502	202,418,358
1930	150,298,454	32,646,976	182,945,430	29,168,383	212,113,813	181,906,833	27,319,747	209,226,580
1931	154,062,216	34,358,515	188,420,731	26,205,279	215,426,010	189,607,632	31,167,381	220,775,013
1932	155,095,266	35,218,252	190,313,538	20,484,036	210,797,544	186,646,607	18,864,693	205,511,300
1923-1932	\$1,328,274,236	\$289,088,098	\$1,617,354,334	\$311,648,133	\$1,929,002,437	\$1,625,536,355	\$314,632,894	\$1,940,169,249
1933	\$143,556,267	\$ 33,381,318	\$176,937,605	\$11,188,711	\$188,126,316	\$167,539,563	\$15,551,961	\$183,091,524
1934	138,331,062	41,053,742	179,384,804	4,294,632	183,679,406	160,898,838	23,132,961	184,031,799
1935	138,392,299	38,918,983	177,311,282	5,606,730	182,918,012	163,604,044	19,059,053	182,663,097
1936	144,571,315	39,465,151	184,036,466	9,833,026	193,869,492	176,485,262	27,625,326	204,110,588
1937	152,373,135	39,517,707	191,890,842	26,487,898	218,378,740	188,246,995	32,093,555	220,340,490
1938	157,098,535	50,327,885	207,426,420	26,047,493	233,473,913	183,446,949	40,603,844	224,050,793
1939	156,137,465	44,905,705	201,043,170	18,080,848	219,124,018	178,499,652	40,727,906	219,227,638
1940	160,908,440	50,319,343	211,227,783	14,746,396	225,974,179	189,509,323	32,348,005	221,857,328
1941	161,067,624	39,542,699	200,610,323	7,630,974	208,241,297	185,792,008	22,076,969	207,868,977
1942	168,053,074	45,544,253	213,597,327	7,052,739	221,450,066	205,763,538	18,630,706	224,394,244
1933-1942	\$1,520,489,236	\$422,976,786	\$1,943,466,022	\$131,769,417	\$2,075,235,439	\$1,799,786,112	\$271,850,366	\$2,071,636,478

TABLE 4

CASH DISBURSEMENTS AND CASH RECEIPTS; OF FIRST CLASS SCHOOL DISTRICTS, 1920-1942

Year	DISBURSEMENTS			RECEIPTS				
	Operations	Debt Service	Subtotal	Capital Outlay	Total	Revenue	Non Revenue	Total
1920	\$15,870,873	\$2,367,107	\$18,237,980	\$532,265	\$18,770,245	\$18,347,018	Not Reported	\$18,347,018
1921	22,366,348	2,345,356	24,711,704	1,212,364	25,924,068	21,972,980	3,629,015	25,601,995
1922	23,930,888	3,991,651	27,922,539	1,901,412	29,823,951	26,393,994	5,040,000	31,433,994
1920-1922	\$62,168,109	\$8,704,114	\$70,872,223	\$3,646,041	\$74,518,264	\$66,713,992	\$8,669,015	\$75,383,007
1923	\$27,271,123	\$7,514,821	\$34,785,944	\$6,375,581	\$41,161,525	\$34,371,975	\$10,570,560	\$44,942,535
1924	29,591,447	3,258,251	32,849,698	11,459,410	44,309,108	37,978,905	6,028,611	44,007,516
1925	31,885,030	3,743,257	35,628,287	13,311,404	48,939,691	39,333,417	10,129,359	49,462,776
1926	33,485,670	6,594,612	40,080,282	8,664,262	48,744,544	41,815,106	14,272,713	56,087,819
1927	33,589,666	4,774,399	38,364,065	10,035,482	48,399,547	41,974,382	9,189,151	51,163,533
1928	37,285,927	6,987,245	44,273,172	10,321,709	54,594,881	47,298,975	8,089,361	55,388,336
1929	38,869,175	6,960,871	45,830,046	9,431,761	55,261,807	47,113,562	2,000,000	49,113,562
1930	39,160,098	7,254,982	46,423,080	8,590,191	55,013,271	47,637,657	5,023,029	52,660,686
1931	40,043,339	7,377,108	47,420,447	7,529,943	54,950,390	51,900,439	4,014,360	55,914,799
1932	41,310,066	7,557,422	48,867,488	7,137,435	56,004,923	52,772,369	2,000,000	54,772,369
1923-1932	\$352,499,541	\$62,422,968	\$414,522,509	\$92,857,178	\$507,379,687	\$442,196,787	\$71,317,144	\$513,513,931
1933	\$39,820,173	\$8,045,166	\$47,865,339	\$4,629,665	\$52,495,004	\$40,018,465	\$2,000,000	\$50,018,465
1934	39,230,927	13,113,231	52,344,158	856,468	53,200,626	45,197,740	6,500,000	51,697,740
1935	37,510,211	11,723,032	49,233,243	343,533	49,576,776	44,820,334	4,100,000	48,920,334
1936	37,527,140	10,858,828	48,385,968	1,511,777	49,897,745	40,688,693	5,979,818	54,668,511
1937	41,213,257	9,809,172	51,022,429	7,924,102	58,946,531	49,453,785	13,295,795	62,749,580
1938	42,075,757	22,213,915	64,289,672	14,106,385	78,396,057	48,641,476	22,417,342	71,058,818
1939	41,155,698	16,700,375	57,856,073	5,399,667	63,255,740	42,873,990	21,613,856	64,487,846
1940	40,817,713	19,326,304	60,644,017	5,898,548	66,542,565	44,742,402	18,850,000	63,592,402
1941	40,248,390	10,519,144	50,767,534	1,393,310	52,160,844	46,926,042	5,310,399	52,236,441
1942	39,768,049	13,705,962	53,474,011	1,351,283	54,825,294	47,431,839	7,711,825	55,143,664
1933-1942	\$399,367,315	\$136,515,129	\$535,882,444	\$43,414,738	\$579,297,182	\$466,794,766	\$107,779,035	\$574,573,801

TABLE 5

CASH DISBURSEMENTS AND CASH RECEIPTS OF SECOND CLASS SCHOOL DISTRICTS, 1920-1942

Year	DISBURSEMENTS				RECEIPTS			
	Operations	Debt Service	Subtotal	Capital Outlay	Total	Revenue	Non Revenue	Total
1920	\$8,190,656	\$1,744,166	\$9,934,822	\$2,764,322	\$12,699,144	\$9,788,537	\$2,602,826	\$12,391,363
1921	10,445,792	2,700,331	13,146,123	3,783,631	16,929,754	12,837,729	5,049,908	17,887,637
1922	12,500,934	3,652,900	16,153,834	4,482,894	21,636,728	15,615,991	6,107,906	21,723,897
1920-1922	\$31,137,382	\$8,097,397	\$39,234,779	\$11,030,847	\$50,265,626	\$38,242,257	\$13,760,640	\$52,002,897
1923	\$13,432,596	\$3,316,611	\$16,749,207	\$4,385,531	\$21,134,738	\$17,766,396	\$4,417,221	\$22,183,617
1924	14,857,896	3,130,222	17,988,118	5,510,524	23,498,642	19,051,321	5,956,130	25,007,451
1925	15,892,423	4,201,683	20,094,106	6,010,701	26,104,807	20,067,063	6,040,614	26,107,677
1926	17,219,944	4,743,073	21,963,017	6,551,036	28,514,053	22,284,642	6,553,498	28,838,140
1927	18,005,922	4,403,173	22,409,095	7,718,323	30,127,418	23,391,711	8,737,940	32,129,651
1928	19,340,624	4,471,704	23,812,328	6,258,484	30,070,812	25,052,709	2,762,229	27,814,938
1929	20,184,653	5,131,930	25,316,583	6,761,778	32,078,361	25,916,456	3,365,331	29,281,787
1930	20,937,073	5,321,418	26,258,491	3,987,835	30,246,326	26,318,434	2,383,759	28,702,193
1931	21,758,963	5,005,339	26,764,302	3,020,632	29,784,934	27,339,454	4,656,473	31,995,927
1932	23,954,276	5,635,494	29,589,770	2,450,041	32,039,811	28,665,203	2,321,973	30,987,176
1923-1932	\$185,584,370	\$45,360,647	\$230,945,017	\$52,654,885	\$283,599,902	\$235,853,389	\$47,195,168	\$283,048,557
1933	\$21,844,239	\$6,449,791	\$28,294,030	\$1,804,195	\$30,098,225	\$26,223,013	\$2,758,078	\$28,981,091
1934	20,169,863	7,296,756	27,466,619	1,036,159	28,502,778	24,372,861	5,495,418	29,868,279
1935	20,441,497	7,283,144	27,724,641	941,781	28,666,422	24,430,403	3,950,620	28,381,023
1936	22,366,658	7,007,991	29,374,649	1,837,422	31,212,071	26,563,604	5,048,445	31,612,049
1937	22,691,464	7,807,215	30,498,679	3,816,398	34,315,077	29,161,289	5,038,555	34,199,844
1938	23,646,605	7,401,828	31,048,433	2,928,671	33,977,104	28,623,829	5,337,769	33,961,598
1939	22,940,681	8,329,836	31,270,517	1,772,654	33,043,171	28,194,370	4,468,108	32,662,478
1940	23,291,738	7,097,934	30,389,672	1,693,614	32,083,286	29,108,837	2,264,302	31,373,139
1941	23,641,725	8,022,751	31,664,476	892,696	32,557,172	29,082,105	3,835,818	32,917,923
1942	23,874,216	8,225,136	32,099,402	1,221,270	33,320,672	31,350,123	2,295,913	33,646,036
1933-1942	\$224,908,686	\$74,522,432	\$299,831,118	\$17,944,860	\$317,775,978	\$277,110,434	\$40,493,026	\$317,603,460

TABLE 6

CASH DISBURSEMENTS AND CASH RECEIPTS OF THIRD CLASS SCHOOL DISTRICTS, 1920-1942

Year	DISBURSEMENTS					RECEIPTS		
	Operations	Debt Service	Subtotal	Capital Outlay	Total	Revenue	Non Revenue	Total
1920	\$16,406,919	\$4,030,198	\$20,437,117	\$2,044,178	\$22,481,295	\$18,264,524	\$4,667,439	\$22,931,963
1921	20,465,059	6,206,584	26,671,643	4,417,279	31,088,922	23,645,265	7,089,481	30,734,746
1922	24,442,036	6,580,359	31,022,395	5,492,007	36,514,402	27,858,791	10,081,594	37,940,385
1920-1922	\$61,314,014	\$16,817,141	\$78,131,155	\$11,953,464	\$90,084,619	\$69,768,580	\$21,838,514	\$91,607,094
1923	\$26,860,619(1)	\$8,304,432	\$35,173,051(1)	\$7,161,244	\$42,334,295(1)	\$32,370,924	\$10,547,997	\$42,918,921
1924	29,684,570	8,323,692	38,008,262	9,390,985	47,399,247	38,759,216	9,813,145	48,572,361
1925	31,953,357	7,354,741	39,308,098	9,936,355	49,244,453	38,787,964	11,419,754	50,207,718
1926	34,288,919	8,253,241	42,542,160	8,849,951	51,392,111	43,013,394	8,370,094	51,383,488
1927	36,130,142	9,047,465	45,177,607	10,600,945	55,778,552	45,156,563	12,238,440	57,395,003
1928	37,447,343	8,992,963	46,440,306	8,758,532	55,198,888	44,966,066	8,655,532	53,621,598
1929	39,516,235	10,294,931	49,811,166	8,170,467	57,981,633	47,613,543	10,106,655	57,720,198
1930	40,879,560	9,892,510	50,772,070	7,077,080	57,849,150	49,473,830	8,462,288	57,936,118
1931	42,160,564	11,096,151	53,256,715	6,068,023	59,324,738	50,624,836	10,602,485	61,227,321
1932	44,310,106	12,976,352	57,286,458	5,096,919	62,383,377	52,758,944	7,713,642	60,472,586
1923-1932	\$363,239,415	\$94,536,478	\$457,775,893	\$81,110,551	\$538,886,444	\$443,525,280	\$97,930,032	\$541,455,312
1933	\$39,945,609	\$11,332,495	\$51,278,104	\$2,567,212	\$53,845,316	\$46,041,623	\$6,327,325	\$52,368,948
1934	37,537,192	12,850,646	50,387,838	1,064,116	51,451,954	44,127,700	7,596,270	51,723,970
1935	38,517,784	12,447,410	50,965,194	1,787,083	52,752,277	46,956,136	6,402,535	53,358,671
1936	40,767,188	12,567,965	53,335,153	3,057,799	56,392,952	49,153,537	9,258,179	58,411,716
1937	43,069,160	13,258,594	56,327,754	6,852,439	63,180,193	54,925,094	8,103,147	63,028,241
1938	43,914,980	13,169,603	57,084,583	5,023,572	62,108,155	52,922,467	8,146,467	61,068,934
1939	43,773,516	12,317,804	56,091,320	5,911,636	62,002,956	53,266,863	8,548,516	61,815,379
1940	45,985,995	14,494,475	60,480,470	4,068,936	64,549,406	56,982,823	6,675,622	63,658,445
1941	45,974,056	12,698,339	58,672,395	2,443,588	61,115,983	53,502,568	7,111,533	60,614,101
1942	50,364,974	14,281,449	64,646,423	2,508,126	67,154,549	63,485,152	4,729,520	68,214,672
1933-1942	\$429,850,454	\$129,418,780	\$559,269,234	\$35,284,507	\$594,553,741	\$521,363,963	\$72,899,114	\$594,263,077

(1) Disbursements for operations of third class districts were published in Statistical Reports of the Department of Public Instruction as \$26,860,619, whereas the details of operating disbursements aggregated \$26,868,032 or a difference of \$87.

TABLE 7

CASH DISBURSEMENTS AND CASH RECEIPTS OF FOURTH CLASS SCHOOL DISTRICTS, 1920-1942

Year	DISBURSEMENTS				RECEIPTS			
	Operations	Debt Service	Subtotal	Capital Outlay	Total	Revenue	Non Revenue	Total
1920	\$24,362,640	\$3,720,038	\$28,082,678	\$2,608,298	\$30,690,976	\$26,498,193	\$4,368,734	\$30,866,927
1921	28,763,442	5,396,271	34,159,713	3,357,341	37,517,054	30,138,152	7,659,138	37,797,290
1922	30,015,797	7,328,918	37,344,715	5,024,903	42,369,618	33,257,148	9,707,106	42,964,254
1920-1922	\$83,141,879	\$16,445,227	\$99,587,106	\$10,990,542	\$110,577,648	\$89,893,493	\$21,734,978	\$111,628,471
1923	\$32,966,007	\$8,084,338	\$41,050,345	\$6,377,716	\$47,428,061	\$39,148,357	\$10,031,217	\$49,179,574
1924	35,600,621	8,009,158	43,669,779	7,756,065	51,425,844	44,257,409	7,917,283	52,174,692
1925	37,873,196	6,722,095	44,595,291	9,199,499	53,794,790	44,229,793	9,654,061	53,883,854
1926	40,662,026	8,069,869	48,731,895	8,025,732	56,757,627	47,815,980	9,139,141	56,955,121
1927	42,561,389	8,023,201	50,584,590	9,100,721	59,685,311	50,558,709	9,509,007	60,067,716
1928	44,665,385	8,715,964	53,381,349	9,450,301	62,831,650	52,461,450	10,282,513	62,743,963
1929	46,823,716	9,428,413	56,252,129	10,215,885	66,468,014	54,819,295	11,483,516	66,302,811
1930	49,313,723	10,178,066	59,491,789	9,513,277	69,005,066	58,476,912	11,450,671	69,927,583
1931	50,899,350	10,879,917	61,779,267	9,586,681	71,365,948	59,742,903	11,894,063	71,636,966
1932	45,520,838	9,048,984	54,569,822	5,799,611	60,369,433	52,450,091	6,829,078	59,279,169
1923-1932	\$426,946,251	\$87,160,005	\$514,106,005	\$85,025,488	\$599,131,744	\$503,960,899	\$98,190,550	\$602,151,449
1933	\$41,946,266	\$7,553,866	\$49,500,132	\$2,187,639	\$51,687,771	\$47,256,462	\$4,466,558	\$51,723,020
1934	41,393,080	7,793,109	49,186,189	1,337,859	50,524,048	47,200,537	3,541,273	50,741,810
1935	41,922,807	7,465,397	49,388,204	2,534,333	51,922,537	47,397,171	4,605,898	52,003,069
1936	43,910,329	9,030,367	52,940,696	3,426,028	56,366,724	52,079,428	7,338,884	59,418,312
1937	45,399,254	8,642,726	54,041,980	7,894,959	61,936,939	54,706,767	5,656,058	60,362,825
1938	47,461,193	7,542,539	55,003,732	3,988,865	58,992,597	53,259,177	4,702,266	57,961,443
1939	48,267,570	7,557,690	55,825,260	4,996,891	60,822,151	54,164,429	6,097,506	60,261,935
1940	50,812,994	8,900,630	59,713,624	3,085,298	62,798,922	58,675,261	4,558,081	63,233,342
1941	51,203,453	8,302,465	59,505,918	2,901,380	62,407,298	56,281,293	5,819,219	62,100,512
1942	54,045,835	9,331,656	63,377,491	2,772,060	66,149,551	63,496,424	3,893,448	67,389,872
1933-1942	\$466,362,781	\$82,120,445	\$548,483,226	\$35,125,312	\$583,608,538	\$534,516,949	\$50,679,191	\$585,196,140

TABLE 8

COMBINED NUMBER OF PUPILS IN AVERAGE DAILY ATTENDANCE IN ELEMENTARY
AND SECONDARY SCHOOLS, INCLUDING KINDERGARTEN, 1913-1943

CLASSES OF SCHOOL DISTRICTS

<u>Year</u> <u>Ending</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>	<u>Total</u>
1913					1,074,456
1914					1,124,951
1915					1,166,613
1916					1,212,157
1917					1,253,741
1918					1,227,921
1919					1,312,346
1920	271,865	135,443	310,056	527,009	1,244,373
1921	283,702	146,841	339,433	575,243	1,345,219
1922	301,448	173,286	402,863	570,892	1,448,489
1923	309,008	170,490	409,468	570,799	1,459,765
1924	307,368	175,918	425,314	586,427	1,495,027
1925	313,186	181,543	437,928	606,797	1,539,454
1926	313,010	186,853	444,923	605,488	1,550,274
1927	306,474	190,509	449,882	618,979	1,565,844
1928	309,419	194,656	459,907	635,369	1,599,351
1929	308,935	199,114	466,442	634,031	1,608,522
1930	330,888	210,595	472,384	647,261	1,661,128
1931	339,409	215,454	486,362	666,858	1,708,083
1932	342,386	230,488	544,198	618,491	1,735,563
1933	349,648	235,031	554,225	638,599	1,777,503
1934	349,019	234,971	551,022	638,171	1,773,183
1935	348,850	233,835	546,311	634,988	1,763,992
1936	343,212	231,898	543,823	630,712	1,749,645
1937	337,375	228,485	534,344	623,752	1,723,956
1938	334,837	224,534	528,318	617,505	1,705,192
1939	332,729	223,854	531,832	618,413	1,706,828
1940	324,552	216,995	514,597	609,857	1,668,001
1941	310,035	208,457	495,408	598,583	1,612,483
1942	295,997	197,465	494,220	550,914	1,538,596
1943	274,987	184,402	461,420	523,419	1,444,228

TABLE 9

NUMBER OF PUPILS IN AVERAGE DAILY ATTENDANCE IN ELEMENTARY SCHOOLS,
INCLUDING KINDERGARTEN, 1920 - 1943

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	242,803	115,068	258,485	485,819	1,112,175
1921	251,371	123,296	294,604	530,309	1,199,580
1922	262,117	145,678	347,414	519,679	1,274,888
1923	270,022	140,593	350,937	515,790	1,277,342
1924	267,197	145,571	361,961	525,676	1,300,405
1925	260,109	149,989	370,212	542,452	1,322,762
1926	259,221	155,090	373,262	538,618	1,326,191
1927	264,054	157,708	374,635	546,929	1,345,326
1928	267,362	158,803	377,259	361,027	1,364,451
1929	265,200	159,786	370,635	545,649	1,341,270
1930	249,425	167,236	366,482	550,378	1,333,521
1931	252,793	165,942	370,342	556,901	1,345,978
1932	239,032	171,231	403,447	509,874	1,323,584
1933	232,340	145,268	377,066	515,229	1,269,903
1934	227,054	140,836	367,436	509,442	1,244,768
1935	225,984	136,408	356,547	502,404	1,221,343
1936	218,375	133,893	348,153	493,866	1,194,287
1937	212,875	135,311	336,174	482,823	1,167,183
1938	206,911	124,210	322,771	469,391	1,123,283
1939	202,400	122,112	309,599	459,601	1,093,712
1940	195,333	115,535	287,785	442,230	1,040,883
1941	186,055	105,754	272,398	434,367	998,574
1942	179,758	101,169	273,213	401,983	956,123
1943	168,901	96,678	258,532	386,567	910,678

TABLE 10

NUMBER OF PUPILS IN AVERAGE DAILY ATTENDANCE IN SECONDARY SCHOOLS, 1920 - 1943

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	29,062	20,375	41,571	41,190	132,198
1921	32,331	23,545	44,829	44,934	145,639
1922	39,331	27,608	55,449	51,213	173,601
1923	38,986	29,897	58,531	55,009	182,423
1924	40,171	30,347	63,353	60,751	194,622
1925	53,077	31,554	67,716	64,345	216,692
1926	53,789	31,763	71,661	66,870	224,083
1927	42,420	32,801	75,247	70,050	220,518
1928	42,057	35,853	82,648	74,342	234,900
1929	43,735	39,328	95,807	88,382	267,252
1930	61,463	43,359	105,902	96,883	327,607
1931	86,616	49,512	116,020	109,957	362,105
1932	103,354	59,257	140,751	108,617	411,979
1933	117,308	89,763	177,159	123,370	507,600
1934	121,965	94,135	183,586	128,729	528,415
1935	122,874	97,427	189,764	132,584	542,649
1936	124,837	98,005	195,670	136,846	555,358
1937	124,500	93,174	198,170	140,929	556,773
1938	127,926	100,324	205,545	148,114	581,909
1939	130,329	101,742	222,233	158,812	613,116
1940	129,219	103,460	226,812	167,627	627,118
1941	123,980	102,703	223,010	164,216	613,909
1942	116,239	96,296	221,007	148,931	582,473
1943	106,086	87,724	202,888	136,852	533,550

TABLE 11

SECONDARY SCHOOL ATTENDANCE, ANNUAL CHANGES AND CUMULATIVE INCREASES,
1920 - 1943

<u>School Year Ending</u>	<u>Total Attendance</u>	<u>Ratio to 1920</u>	<u>Annual Increase or (Decrease)</u>	<u>Cumulative Increase from 1920</u>
1920	132,198	1.000		
1921	145,639	1.102	13,441	13,441
1922	173,601	1.313	27,962	41,403
1923	182,423	1.380	8,822	50,225
1924	194,622	1.472	12,199	62,424
1925	216,692	1.639	22,070	84,494
1926	224,083	1.695	7,391	91,885
1927	220,518	1.668	- 3,565	88,320
1928	234,900	1.777	14,382	102,702
1929	267,252	2.023	32,352	135,054
1930	327,607	2.478	60,355	195,409
1931	362,105	2.739	34,498	229,907
1932	411,979	3.116	49,874	279,781
1933	507,600	3.840	95,621	375,402
1934	528,415	3.997	20,815	396,217
1935	542,649	4.105	14,234	410,451
1936	555,358	4.201	12,709	423,160
1937	556,773	4.212	1,415	424,575
1938	581,909	4.402	25,136	449,711
1939	613,116	4.638	31,207	480,918
1940	627,118	4.744	14,002	494,920
1941	613,909	4.644	-13,209	481,711
1942	582,473	4.406	-31,436	450,275
1943	533,550	4.036	-46,923	401,352

TABLE 12
 ASSESSED VALUATIONS 1910-1942
 (in thousands of dollars)

Year Ending	CLASSES OF SCHOOL DISTRICTS (000 omitted)				Total
	First	Second	Third	Fourth	
1910					2,943,965(1)
1911					3,218,026(1)
1912					3,033,344(1)
1913					3,811,055(1)
1914					4,155,544(1)
1915					4,153,550(1)
1916					4,045,430(1)
1917					4,282,720(1)
1918					3,150,050(1)
1919					5,953,430(1)
1920	2,635,240	810,205	1,179,575	1,818,106	6,443,126(1)
1921	2,951,754	834,129	1,202,838	1,925,381	6,914,102(1)
1922	2,961,944	1,003,787	1,359,904	1,680,983	7,006,698(1)
1923	3,074,261	1,024,981	1,573,215	2,017,248	7,689,708(1)
1924	3,251,150	1,030,575	1,579,893	2,192,001	8,053,621(1)
1925	3,583,044	1,114,694	1,609,750	2,067,283	8,374,773(1)
1926	3,783,853	1,173,346	1,689,546	2,019,454	8,666,201
1927	3,784,714	1,201,405	1,701,243	2,014,820	8,702,183
1928	4,477,618	1,347,136	1,717,499	2,022,517	9,564,770(1)
1929	4,519,058	1,396,542	1,790,507	2,046,925	9,753,034
1930	4,546,591	1,438,276	1,610,514	2,054,903	9,650,285
1931	4,616,785	1,457,250	1,811,740	2,075,175	9,960,950
1932	4,680,780	1,593,101	1,884,973	1,802,351	9,961,205
1933	4,663,099	1,593,918	1,873,189	1,796,480	9,926,686
1934	4,467,662	1,585,443	1,868,331	1,804,307	9,725,743
1935	4,253,588	1,508,755	1,824,002	1,735,568	9,321,913
1936	4,080,551	1,484,776	1,814,724	1,733,440	9,113,492
1937	3,809,142	1,468,594	1,805,234	1,538,806	8,621,777
1938	3,740,477	1,414,711	1,797,921	1,706,375	8,659,486
1939	3,682,237	1,417,325	1,767,156	1,697,530	8,564,248
1940	3,627,306	1,421,631	1,807,988	1,613,830	8,470,756
1941	3,569,384	1,410,328	1,807,109	1,669,133	8,455,954
1942	3,532,641	1,411,677	1,895,808	1,599,467	8,439,593

(1) Derived by dividing taxes levied by tax rate.

TABLE 13

LOCAL SCHOOL TAX LEVIES, 1913-1942 (1)

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$33,003,739
1914					36,277,907
1915					35,427,335
1916					38,633,831
1913-1916					\$143,342,812
1917					\$42,243,950
1918					40,199,774
1919					51,973,430
1920	\$15,811,440	\$8,102,050	\$17,693,625	\$21,017,272	63,424,387
1921	20,663,015	10,843,677	21,651,084	28,880,715	82,038,491
1922	23,695,552	13,049,231	26,791,584	26,895,728	90,432,095
1917-1922	\$60,170,007	\$31,994,958	\$66,136,293	\$77,593,715	\$235,894,973
1923	\$32,279,740	\$14,349,734	\$31,464,300	\$32,275,960	\$110,369,742
1924	34,137,075	15,450,625	34,757,646	35,072,016	119,425,412
1925	37,621,962	16,720,410	35,414,500	37,211,094	126,967,966
1926	37,731,595	19,673,982	36,256,224	36,010,299	129,672,100
1927	37,984,914	20,815,300	37,972,576	37,277,327	134,050,117
1928	44,776,180	20,207,040	41,219,976	34,382,789	140,585,985
1929	43,362,801	22,364,503	41,759,974	38,791,831	146,279,109
1930	43,671,956	22,998,619	40,923,039	40,163,289	147,756,903
1931	47,344,197	23,915,435	42,014,209	40,922,477	154,196,318
1932	47,888,571	26,872,488	44,975,495	35,124,087	153,260,561
1923-1932	\$405,998,991	\$202,576,856	\$386,757,939	\$367,231,177	\$1,362,564,163
1933	47,872,098	25,654,354	42,852,614	33,825,827	149,404,893
1934	44,840,847	23,810,688	39,764,615	31,484,016	139,900,166
1935	41,296,771	22,371,831	39,753,132	30,974,849	134,396,583
1936	40,120,624	22,218,961	39,113,898	30,710,178	132,162,661
1937	39,031,845	23,117,151	39,872,773	30,740,121	132,761,890
1938	36,296,566	23,361,987	40,585,888	31,607,238	131,851,679
1939	35,746,345	23,867,818	41,309,962	32,597,710	133,521,835
1940	39,161,840	23,921,333	41,624,728	33,829,834	138,536,935
1941	41,677,549	25,322,884	41,668,866	33,494,963	142,163,462
1942	41,258,829	25,188,600	43,571,180	32,717,135	142,734,864
1933-1942	\$406,501,714	\$238,834,807	\$410,116,776	\$321,981,871	\$1,377,434,368

"Note" (1) Including additions and penalties (deducting exonerations) after 1928.

TABLE 14

AVERAGE SCHOOL TAX RATES IN MILLS PER DOLLAR OF ASSESSED VALUATIONS, 1920-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Average
	First	Second	Third	Fourth	
1920	6.	10.	15.	12.	10.75
1921	7.25	13.	18.	15.	15.2
1922	8.	13.	19.7	16.	16.
1923	10.5	14.	20.	16.	19.
1924	10.5	15.	22.	16.	16.
1925	10.5	15.	22.	18.	19.
1926	10.5	15.	22.4	16.	16.
1927	10.5	16.	23.	17.	19.
1928	10.	15.	24.	17.	19.
1929	10.5	15.	25.	18.	18.
1930	10.	16.	25.	18.	18.
1931	11.	16.	25.	18.	18.
1932	10.6	16.	22.8	18.	17.
1933	10.6	15.7	24.	16.8	17.5
1934	11.	14.	23.	16.	16.
1935	10.	14.5	22.5	17.3	17.8
1936	10.	15.	22.	15.	18.
1937	10.	15.5	25.7	17.6	18.1
1938	10.25	16.	24.	17.	17.
1939	10.25	17.5	24.3	16.8	17.5
1940	11.3	16.7	24.2	17.3	18.
1941	11.7	17.	24.6	17.4	18.1
1942	11.75	17.6	24.	18.	19.

TABLE 15

SCHOOL TAX RECEIPTS CURRENT, DELINQUENT AND PENALTIES, 1913-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$32,517,618
1914					36,277,907
1915					35,427,335
1916					38,633,831
1913-1916					\$142,856,691
1917					\$42,243,950
1918					48,199,775
1919					51,973,490
1920	\$16,470,465	\$8,101,912	\$14,816,571	\$18,353,009	57,741,957
1921	19,686,947	11,236,225	20,107,311	23,527,326	74,557,809
1922	23,849,339	13,364,445	23,110,938	23,688,688	84,013,410
1917-1922	\$60,006,751	\$32,702,582	\$58,034,820	\$65,569,023	\$358,730,331
1923	\$30,400,465	\$14,672,244	\$26,278,518	\$27,255,360	\$98,606,587
1924	32,506,931	15,231,003	29,190,380	28,938,547	105,866,861
1925	35,621,032	16,731,505	31,550,891	30,291,932	114,195,360
1926	37,416,413	18,446,657	34,453,241	32,734,537	123,050,848
1927	37,504,610	19,768,127	36,415,896	34,533,484	128,322,117
1928	40,895,364	20,850,205	35,861,844	35,421,035	133,020,448
1929	41,660,019	21,461,752	38,364,247	37,210,907	138,696,925
1930	41,932,996	21,999,421	39,270,358	38,923,787	142,126,562
1931	44,649,773	23,154,825	40,539,056	39,322,578	147,666,232
1932	43,992,464	24,212,346	39,495,837	31,120,986	138,821,633
1923-1932	\$386,680,067	\$196,528,085	\$351,420,268	\$335,753,153	\$1,270,381,573
1933	\$42,621,410	\$21,466,997	\$34,779,230	\$27,569,230	\$126,436,867
1934	40,136,530	20,001,892	32,047,915	26,432,062	118,618,399
1935	41,081,040	20,694,209	35,174,080	27,975,522	124,924,851
1936	41,808,259	21,877,550	36,008,911	28,475,886	128,170,606
1937	40,950,940	22,975,992	38,550,538	30,426,326	132,903,796
1938	39,268,394	23,375,911	38,239,709	29,945,922	130,829,936
1939	34,015,296	23,397,721	37,628,649	30,431,909	125,473,575
1940	38,250,863	24,125,948	41,304,337	32,862,435	136,543,583
1941	41,144,960	25,152,246	40,966,985	33,268,610	140,532,801
1942	42,392,738	25,860,332	43,894,563	33,268,650	145,416,283
1933-1942	\$401,670,430	\$228,928,798	\$378,594,917	\$300,656,552	\$1,309,850,697

TABLE 16

PERCENT OF CURRENT TAX LEVIES COLLECTED, 1929-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1929	88.4	93.2	89.8	92.2	90.5
1930	88.1	93.1	91.4	91.9	90.7
1931	84.9	91.7	91.2	90.4	88.9
1932	80.5	87.1	85.3	84.2	83.8
1933	75.9	78.5	76.8	75.5	76.5
1934	73.0	73.0	72.7	74.0	73.2
1935	75.4	77.2	74.3	74.3	74.5
1936	82.4	81.7	79.2	77.7	80.3
1937	83.3	84.0	81.4	80.2	82.0
1938	88.0	85.8	81.0	80.2	83.4
1939	89.4	85.9	80.3	78.5	83.2
1940	89.7	87.5	84.0	80.4	85.5
1941	90.8	86.6	84.7	82.3	86.2
1942	92.8	89.8	87.4	85.0	89.0

TABLE 17

RATIO OF TOTAL CURRENT AND DELINQUENT TAXES COLLECTED TO CURRENT TAXES LEVIED, 1929-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1929	96.3	96.0	91.8	96.0	96.1
1930	96.0	95.6	96.0	96.8	96.4
1931	94.5	96.5	96.6	96.0	95.6
1932	93.5	92.9	88.0	88.7	90.5
1933	90.6	83.8	81.2	81.4	84.7
1934	89.5	84.0	80.6	89.2	84.6
1935	99.5	92.5	88.5	90.4	92.8
1936	104.2	98.7	92.2	92.7	96.9
1937	105.0	99.5	96.5	99.1	100.2
1938	103.2	100.0	95.0	95.0	99.3
1939	95.4	98.0	91.4	93.4	94.0
1940	97.7	100.8	99.3	97.1	98.5
1941	98.5	99.3	96.5	99.4	98.8
1942	103.0	102.6	101.0	101.8	101.9

TABLE 18

AVERAGE RATIO OF ASSESSED VALUATIONS TO TRUE VALUATIONS, 1920-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Average
	First	Second	Third	Fourth	
1920	95%	69%	59%	67%	72.5%
1921	93	68	58	63	63
1922	93	71	55	62	59
1923	93	69	61	67	72
1924	93	68	61	67	67
1925	92	70	58	69	67
1926	92	68	59	70	70
1927	92.5	67	57	70	66
1928	90	67	57	70	67
1929	90	65	60	69	68
1930	80	66	59	70	69
1931	80	64	59	71	70
1932	80	64	59.1	75.4	70
1933	90	62	66	77	76
1934	90	68	68	77	76
1935	90	68	68.9	77.4	76.5
1936	90	67	71	78	77
1937	90	68.2	72.5	80.1	78
1938	100	72	74	80	80
1939	100	75	76	79	79
1940	100	76.8	76.8	81.6	81.1
1941	100	77.6	77.1	82.8	82.2
1942	100	76	77	83	82

TABLE 19

STATE AND FEDERAL GRANTS, 1913-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$ 7,004,212
1914					6,977,927
1915					7,096,077
1916					7,102,857
1913-1916					\$28,181,073
1917					\$ 7,472,093
1918					7,410,759
1919					7,679,776
1920	\$1,360,088	\$ 1,184,418	\$ 2,370,988	\$ 5,920,525	10,836,019
1921	1,609,275	986,018	2,160,110	4,094,943	8,850,346
1922	1,911,361	1,478,644	2,918,610	6,586,564	12,895,179
1917-1922	\$4,880,724	\$ 3,649,080	\$ 7,449,708	\$16,602,032	\$55,144,172
1923	\$2,555,289	\$ 2,105,252	\$ 3,997,022	\$ 8,750,854	\$17,408,417
1924	4,473,724	3,957,647	6,546,669	11,966,227	26,044,267
1925	2,869,374	2,164,181	4,611,410	10,054,891	19,699,856
1926	3,143,119	2,490,044	5,278,806	11,036,955	21,957,004
1927	3,160,101	2,526,953	5,561,507	11,597,577	22,846,138
1928	3,618,770	2,661,508	5,934,274	12,535,685	24,750,237
1929	3,843,753	2,642,747	5,938,809	12,562,074	24,987,383
1930	3,974,440	2,987,856	6,814,987	14,488,931	28,266,214
1931	3,690,566	2,932,186	6,637,635	14,471,240	27,731,627
1932	4,269,903	3,234,864	9,379,533	15,760,959	32,645,259
1923-1932	\$35,599,039	\$26,891,238	\$60,700,732	\$123,225,393	\$246,416,402
1933	\$ 4,030,605	\$ 3,254,909	\$ 7,236,804	\$ 14,495,450	\$ 29,017,936
1934	4,056,830	3,264,529	8,042,669	15,269,903	30,633,931
1935	2,626,624	2,705,881	7,812,091	13,769,160	26,913,756
1936	5,151,861	3,279,576	8,914,000	17,777,479	35,122,996
1937	3,672,640	4,068,212	10,230,359	16,813,483	34,784,694
1938	4,078,355	3,318,275	9,442,626	17,051,497	33,890,753
1939	3,950,706	3,230,063	9,663,414	17,419,327	34,263,510
1940	3,977,166	3,368,386	10,284,144	19,139,073	36,760,769
1941	3,918,926	2,432,838	7,692,146	16,600,843	30,644,753
1942	3,890,578	4,226,779	14,691,882	23,735,700	46,544,147
1933-1942	\$39,354,371	\$33,149,448	\$93,979,495	\$172,871,931	\$338,585,245

TABLE 20

OPERATING EXPENDITURES OF ALL SCHOOL DISTRICTS, 1920-1942

Year	Plant Operation and			General Control	Auxiliary Agencies	Fixed Charges	Subtotal	Total
	Instruction	Maintenance	Subtotal					
1920	\$47,083,002	\$10,561,011	\$57,644,013	\$4,024,032	\$1,898,842	\$1,264,201	\$7,187,075	\$64,831,088
1921	59,860,409	12,528,022	72,388,431	4,614,861	2,660,732	2,376,617	9,652,210	82,040,641
1922	67,911,075	12,457,073	80,368,148	5,250,210	2,799,280	2,472,017	10,521,507	90,889,655
1920-1922	\$174,854,486	\$35,546,106	\$210,400,592	\$13,889,103	\$7,358,854	\$6,112,835	\$27,360,792	\$237,761,384
1923	\$75,483,896	\$13,446,320	\$88,930,216	\$5,672,840	\$3,077,510	\$2,866,138	\$11,616,488	\$100,546,704
1924	81,336,001	15,086,346	96,422,347	6,083,663	3,103,563	4,184,961	13,372,187	109,794,534
1925	86,528,990	16,628,847	103,157,837	6,461,454	3,478,886	4,505,829	14,446,169	117,604,006
1926	92,553,647	17,870,423	110,424,070	6,927,484	4,035,328	4,266,077	15,228,889	125,652,959
1927	96,005,579	18,031,429	114,037,008	7,278,013	4,326,463	4,645,535	16,250,011	130,287,019
1928	103,074,737	18,720,068	121,794,805	7,508,184	4,695,127	4,741,163	16,944,474	138,739,279
1929	108,105,662	18,842,895	126,948,557	7,925,705	5,335,292	5,184,225	18,445,222	145,393,779
1930	111,819,269	19,065,147	130,884,416	8,077,233	5,929,444	5,407,361	19,414,038	150,298,454
1931	116,054,694	19,387,374	135,442,068	8,192,860	6,356,924	4,870,364	19,420,148	154,862,216
1932	117,324,977	18,557,921	135,882,898	7,824,340	6,443,190	4,944,358	19,212,388	155,095,286
1923-1932	\$908,287,452	\$175,636,770	\$1,163,924,222	\$71,952,276	\$46,781,727	\$45,616,011	\$164,350,014	\$1,328,274,236
1933	\$109,800,578	\$15,955,533	\$125,756,111	\$7,326,533	\$5,789,469	\$4,684,174	\$17,800,176	\$143,556,287
1934	104,322,334	16,248,722	120,571,056	7,038,700	6,129,600	4,591,706	17,760,006	138,331,062
1935	103,463,326	17,323,738	120,787,063	6,833,331	6,270,231	4,501,673	17,605,235	138,392,299
1936	108,608,870	18,505,157	127,114,027	6,971,082	6,412,883	4,073,323	17,457,288	144,571,315
1937	113,851,815	19,654,366	133,506,181	7,192,652	7,387,037	4,287,265	18,866,954	152,373,135
1938	116,700,266	20,452,300	137,152,566	7,293,576	8,228,410	4,423,983	19,945,969	157,098,535
1939	116,411,811	20,011,328	136,423,139	7,577,306	8,073,978	4,063,042	19,714,326	156,137,465
1940	119,920,730	20,851,508	140,772,238	7,516,963	8,469,232	4,150,007	20,136,202	160,908,440
1941	119,062,052	21,748,043	140,810,095	7,694,987	8,488,556	4,073,186	20,256,729	161,067,624
1942	123,817,415	22,411,393	146,228,808	7,758,297	9,565,773	4,500,196	21,824,266	168,053,074
1933-1942	\$1,135,959,997	\$193,162,088	\$1,329,122,085	\$73,203,427	\$74,815,169	\$43,348,555	\$191,367,151	\$1,520,489,236

TABLE 21

OPERATING EXPENDITURES OF FIRST CLASS SCHOOL DISTRICTS 1920-1942

Year	Plant Operation and			General Control	Auxiliary Agencies	Fixed Charges	Subtotal	Total
	Instruction	Maintenance	Subtotal					
1920	\$11,862,187	\$2,623,834	\$14,486,021	\$ 755,325	\$432,415	\$197,112	\$1,384,852	\$15,870,873
1921	17,186,408	3,004,222	20,190,630	839,305	559,976	776,437	2,175,718	22,366,348
1922	18,968,114	2,977,843	21,945,957	925,547	417,318	642,066	1,984,931	23,930,888
1920-1922	\$48,016,709	\$8,605,899	\$56,622,608	\$2,520,177	\$1,409,709	\$1,615,615	\$5,545,501	\$62,168,109
1923	\$21,728,543	\$3,279,229	\$25,007,772	\$1,010,982	\$457,893	\$794,476	\$2,263,351	\$27,271,123
1924	22,639,474	3,871,194	26,510,668	1,135,458	506,281	1,439,040	3,080,779	29,591,447
1925	23,913,307	4,294,904	28,208,211	1,335,325	558,030	1,783,464	3,676,819	31,885,030
1926	24,997,979	4,883,678	29,881,657	1,446,443	742,426	1,415,144	3,604,013	33,485,670
1927	25,402,132	4,441,336	29,843,468	1,516,702	745,245	1,484,251	3,746,198	33,589,666
1928	28,805,504	4,656,408	33,461,912	1,663,100	735,714	1,425,121	3,824,015	37,285,927
1929	29,975,540	4,502,874	34,478,414	1,851,081	839,271	1,700,409	4,390,761	38,869,175
1930	30,228,212	4,514,937	34,743,149	1,832,167	841,570	1,751,212	4,424,949	39,168,098
1931	31,318,348	4,714,741	36,033,089	1,819,999	898,683	1,291,568	4,010,250	40,043,339
1932	32,182,518	4,944,602	37,127,120	1,830,172	924,407	1,428,367	4,182,946	41,310,066
1923-1932	\$271,191,557	\$44,103,903	\$315,295,460	\$15,441,509	\$7,249,520	\$14,513,052	\$37,204,081	\$352,499,541
1933	\$31,606,037	\$4,344,451	\$35,950,488	\$1,766,995	\$854,011	\$1,248,679	\$3,869,685	\$39,820,173
1934	30,890,402	4,247,165	35,137,567	1,667,919	1,305,302	1,120,059	4,093,360	39,230,927
1935	28,906,090	4,638,963	33,545,053	1,539,448	1,192,055	1,233,655	3,965,158	37,510,211
1936	29,063,677	5,033,548	34,097,225	1,438,729	1,005,252	985,934	3,429,915	37,527,140
1937	31,647,772	5,431,908	37,079,760	1,541,833	1,549,455	1,042,209	4,133,497	41,213,257
1938	32,212,044	5,524,183	37,736,227	1,544,940	1,691,848	1,102,742	4,339,530	42,075,757
1939	31,561,047	5,411,831	36,972,878	1,676,087	1,551,846	954,887	4,182,820	41,155,698
1940	31,118,088	5,593,336	36,711,424	1,596,826	1,600,725	908,738	4,106,289	40,817,713
1941	30,250,159	5,969,687	36,219,846	1,671,271	1,502,033	855,240	4,028,544	40,248,390
1942	29,497,569	5,818,172	35,225,741	1,713,680	1,607,030	1,221,598	4,542,308	39,768,049
1933-1942	\$306,662,885	\$52,013,324	\$358,676,209	\$16,157,728	\$13,859,637	\$10,673,741	\$40,691,106	\$399,367,315

Table 22

OPERATING EXPENDITURES OF SECOND CLASS SCHOOL DISTRICTS 1920 - 1942

Year	Plant Operation and			General Control	Auxiliary Agencies	Fixed Charges	Sub Total	Total
	Instruction	Maintenance	Sub-Total					
1920	\$ 5,957,679	\$ 1,427,264	\$ 7,384,943	\$ 424,888	\$ 218,153	\$ 162,672	\$ 805,713	\$ 8,190,656
1921	7,591,400	1,734,406	9,325,806	509,175	321,079	289,732	1,119,986	10,445,792
1922	9,150,538	1,882,971	11,033,509	615,770	415,095	436,560	1,467,425	12,500,934
1920-1922	\$ 22,699,617	\$ 5,044,641	\$ 27,744,258	\$ 1,549,833	\$ 954,327	\$ 888,964	\$ 3,393,124	\$ 31,137,382
1923	\$ 9,914,685	\$ 2,070,906	\$ 11,985,591	\$ 620,939	\$ 460,558	\$ 365,508	\$ 1,447,005	\$ 13,432,596
1924	10,990,535	2,246,020	13,236,555	627,586	482,492	511,263	1,621,341	14,857,896
1925	11,777,303	2,399,994	14,177,297	678,857	513,524	522,745	1,715,126	15,892,423
1926	12,676,592	2,714,762	15,391,354	740,874	593,661	494,055	1,828,590	17,219,944
1927	13,372,548	2,729,358	16,101,906	761,003	607,645	535,363	1,904,016	18,005,922
1928	14,259,986	2,953,402	17,213,388	814,888	669,921	642,427	2,127,236	19,340,624
1929	14,913,862	3,049,056	17,962,918	854,715	727,420	639,600	2,221,735	20,184,653
1930	15,538,950	3,091,566	18,630,516	894,615	813,788	598,153	2,306,557	20,937,073
1931	16,217,570	3,140,575	19,358,145	930,889	815,120	654,809	2,400,818	21,758,963
1932	18,072,983	3,307,363	21,380,346	952,731	909,121	712,078	2,573,930	23,954,276
1923-1932	\$137,735,614	\$27,703,002	\$165,438,616	\$7,877,103	\$6,593,250	\$5,676,001	\$20,146,354	\$185,584,370
1933	\$ 16,618,030	\$ 2,808,042	\$ 19,426,072	\$ 940,458	\$ 823,184	\$ 654,525	\$ 2,418,167	\$ 21,844,239
1934	14,912,957	2,790,807	17,703,764	905,144	744,844	816,111	2,466,099	20,169,863
1935	15,175,281	2,974,165	18,149,446	832,425	812,026	647,600	2,292,051	20,441,497
1936	16,901,525	3,184,514	20,086,039	912,808	805,161	562,650	2,280,619	22,366,658
1937	17,062,870	3,278,863	20,341,733	894,685	815,452	639,594	2,349,731	22,691,464
1938	17,731,416	3,364,519	21,095,935	888,112	981,895	680,663	2,550,670	23,646,605
1939	17,280,189	3,329,110	20,609,299	909,689	783,109	638,584	2,331,382	22,940,681
1940	17,603,802	3,345,903	20,949,705	902,089	762,148	677,796	2,342,033	23,291,738
1941	17,861,805	3,502,800	21,364,605	878,169	769,211	629,740	2,277,120	23,641,725
1942	17,882,584	3,598,196	21,480,780	915,124	800,111	678,201	2,393,436	23,874,216
1933-1942	\$169,030,459	\$32,176,919	\$201,207,378	\$8,978,703	\$8,097,141	\$6,625,464	\$23,701,308	\$224,908,686

Table 23

OPERATING EXPENDITURES OF THIRD CLASS SCHOOL DISTRICTS 1920 - 1942

Year	Instruction	Plant Operation and Maintenance	Sub-Total	General Control	Auxiliary Agencies	Fixed Charges	Sub Total	Total
1920	\$ 11,153,336	\$ 3,111,490	\$ 14,264,826	\$ 1,342,056	\$ 390,037	\$ 410,000	\$ 2,142,093	\$ 16,406,919
1921	13,969,970	3,731,356	17,701,324	1,597,163	558,722	607,040	2,763,725	20,465,059
1922	17,388,241	3,860,512	21,248,753	1,904,003	629,390	659,090	3,193,203	24,442,036
1920-1922	\$ 42,511,555	\$10,703,358	\$ 53,214,913	\$ 4,843,222	\$ 1,578,149	\$ 1,677,730	\$ 8,099,101	\$ 61,314,014
1923	19,068,006	4,169,838	23,237,846	2,008,397	721,680	820,101	3,630,186	26,868,032
1924	21,111,472	4,530,193	25,641,665	2,214,332	759,800	1,068,773	4,042,905	29,684,570
1925	22,595,799	5,118,402	27,714,201	2,272,939	930,869	1,035,340	4,239,156	31,953,357
1926	24,410,903	5,304,021	29,714,924	2,443,222	1,014,514	1,116,259	4,573,995	34,288,919
1927	25,505,567	5,572,909	31,078,476	2,592,098	1,122,028	1,337,540	5,051,666	36,130,142
1928	26,691,395	5,659,449	32,350,844	2,630,349	1,178,838	1,207,312	5,096,499	37,447,343
1929	28,222,933	5,790,078	34,013,011	2,752,809	1,357,694	1,392,521	5,503,224	39,516,235
1930	29,393,742	5,837,142	35,230,884	2,734,513	1,485,752	1,428,411	5,648,676	40,879,560
1931	30,568,002	5,924,178	36,492,180	2,762,032	1,565,874	1,340,478	5,668,384	42,160,564
1932	32,615,171	5,775,609	38,390,780	2,828,921	1,692,349	1,398,056	5,919,326	44,310,106
1923-1932	\$260,102,992	\$53,601,819	\$313,864,811	\$25,319,612	\$11,829,606	\$12,224,799	\$49,374,017	\$363,238,828
1933	\$ 29,620,066	\$ 4,892,437	\$ 34,512,503	\$ 2,632,219	\$ 1,416,002	\$ 1,384,085	\$ 5,433,106	\$ 39,945,609
1934	27,203,146	5,000,957	32,204,103	2,496,725	1,392,558	1,363,806	5,253,089	37,537,192
1935	28,003,650	5,279,183	33,282,833	2,494,370	1,467,530	1,273,051	5,234,951	38,517,784
1936	29,630,437	5,641,366	35,271,803	2,620,482	1,611,292	1,263,611	5,495,385	40,767,188
1937	31,337,002	5,983,040	37,320,042	2,692,874	1,776,302	1,279,942	5,749,118	43,069,160
1938	31,702,057	6,241,481	37,943,538	2,754,355	1,919,466	1,297,621	5,971,442	43,914,980
1939	31,939,422	6,151,807	38,091,229	2,704,143	1,817,601	1,160,543	5,682,287	43,773,516
1940	33,608,413	6,415,900	40,024,313	2,856,142	1,863,772	1,241,768	5,961,682	45,985,995
1941	33,351,446	6,638,427	39,989,873	2,855,255	1,907,050	1,221,878	5,984,183	45,974,056
1942	36,810,481	7,317,874	44,128,355	2,849,826	2,091,344	1,295,449	6,236,619	50,364,974
1933-1942	\$313,286,120	\$59,562,472	\$372,848,592	\$26,956,391	\$17,262,917	\$12,782,554	\$57,001,862	\$429,850,454

TABLE 24

OPERATING EXPENDITURES OF FOURTH CLASS SCHOOL DISTRICTS 1920 - 1942

Year	Instruction	Plant Operation and Maintenance	Sub Total	General Control	Auxiliary Agencies	Fixed Charges	Sub Total	Total
1920	\$ 10,109,000	\$ 3,390,423	\$ 21,500,223	\$ 1,501,763	\$ 850,237	\$ 494,417	\$ 2,854,417	\$ 24,362,640
1921	21,112,623	4,050,038	25,170,661	1,669,210	1,220,955	702,600	3,592,781	28,763,442
1922	22,404,102	3,735,747	26,139,929	1,804,890	1,337,477	733,501	3,875,868	30,015,797
1920-1922	\$ 61,626,605	\$ 11,192,208	\$ 72,818,813	\$ 4,975,871	\$ 3,416,669	\$ 1,930,526	\$ 10,323,066	\$ 83,141,879
1923	\$ 24,772,660	\$ 3,926,415	\$ 28,699,075	\$ 1,952,524	\$ 1,426,527	\$ 887,881	\$ 4,266,932	\$ 32,966,007
1924	26,594,520	4,430,939	31,033,459	2,106,207	1,354,990	1,165,885	4,627,162	35,660,621
1925	26,242,501	4,015,547	33,058,128	2,174,333	1,476,463	1,164,272	4,815,068	37,873,196
1926	30,471,773	4,967,962	35,439,735	2,296,945	1,684,727	1,240,619	5,222,291	40,662,026
1927	31,725,332	5,207,926	37,013,258	2,408,205	1,851,545	1,288,381	5,548,131	42,561,389
1928	33,317,852	5,450,809	38,768,661	2,399,767	2,110,654	1,386,303	5,896,724	44,665,385
1929	34,993,326	5,500,837	40,494,213	2,467,100	2,410,707	1,451,696	6,329,503	46,823,716
1930	36,658,365	5,621,502	42,279,867	2,615,937	2,788,334	1,629,585	7,033,856	49,313,723
1931	37,950,774	5,607,880	43,558,654	2,679,940	3,077,247	1,583,509	7,340,696	50,899,350
1932	34,454,305	4,530,347	38,984,652	2,213,016	2,917,313	1,405,857	6,536,186	45,520,838
1923-1932	\$ 319,181,488	\$ 50,140,214	\$ 369,329,702	\$ 23,314,054	\$ 21,098,507	\$ 13,203,988	\$ 57,616,549	\$ 426,946,251
1933	\$ 31,956,445	\$ 3,910,603	\$ 35,867,048	\$ 1,986,861	\$ 2,696,272	\$ 1,396,085	\$ 6,079,213	\$ 41,946,266
1934	31,235,829	4,209,793	35,445,622	1,968,912	2,686,816	1,291,730	5,947,458	41,393,080
1935	31,370,305	4,431,427	35,809,732	1,967,083	2,798,620	1,347,367	6,113,075	41,922,807
1936	33,013,231	4,645,729	37,658,960	1,999,063	2,991,178	1,261,128	6,251,369	43,910,329
1937	33,804,171	4,960,475	38,764,646	2,063,260	3,245,828	1,325,520	6,634,608	45,399,254
1938	35,054,749	5,322,117	40,376,866	2,106,169	3,635,201	1,342,957	7,084,327	47,461,193
1939	35,631,153	5,118,580	40,749,733	2,287,387	3,921,422	1,309,028	7,517,837	48,267,570
1940	37,590,427	5,496,369	43,086,796	2,161,906	4,242,587	1,321,705	7,726,198	50,812,994
1941	37,599,442	5,637,129	43,236,571	2,290,292	4,310,262	1,366,328	7,966,882	51,203,453
1942	39,716,781	5,677,151	45,393,932	2,279,667	5,067,288	1,304,948	8,651,903	54,045,835
1933-1942	\$ 346,980,533	\$ 49,409,373	\$ 396,389,906	\$ 21,110,605	\$ 35,595,474	\$ 13,266,796	\$ 69,972,875	\$ 466,362,781

TABLE 25

EXPENDITURES FOR INSTRUCTION 1913-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$ 25,223,625
1914					26,771,964
1915					27,935,349
1916					29,726,885
1913-1916					\$109,657,823
1917					\$ 31,502,456
1918					34,296,435
1919					37,285,806
1920	\$ 11,862,187	\$5,957,679	\$ 11,153,336	\$ 18,109,800	47,083,002
1921	17,186,408	7,591,400	13,969,978	21,112,623	59,860,409
1922	18,968,114	9,150,538	17,388,241	22,404,182	67,911,075
1917-1922	\$ 40,016,709	\$22,699,617	\$ 42,511,555	\$ 61,626,605	\$277,939,183
1923	\$ 21,728,543	\$ 9,914,685	\$ 19,068,008	\$ 24,772,660	\$ 75,483,896
1924	22,639,474	10,990,535	21,111,472	26,594,520	81,336,001
1925	23,913,307	11,777,303	22,647,601	28,190,779	86,528,990
1926	24,997,979	12,676,592	24,410,903	30,471,773	92,557,247
1927	25,402,132	13,372,548	25,505,567	31,725,332	96,005,579
1928	28,885,504	14,259,986	26,691,395	33,317,852	103,074,737
1929	29,975,540	14,913,862	28,222,933	34,993,326	108,105,662
1930	30,228,212	15,538,950	29,393,742	36,658,365	111,819,269
1931	31,318,348	16,217,570	30,568,002	37,950,774	116,054,694
1932	32,182,518	18,072,983	32,615,171	34,454,305	117,324,977
1923-1932	\$271,191,557	\$137,735,014	\$260,234,795	\$319,129,686	\$988,291,052
1933	\$ 31,606,037	\$ 16,618,030	\$ 29,620,066	\$ 31,956,445	\$109,800,578
1934	30,890,402	14,912,957	27,283,146	31,235,829	104,322,334
1935	28,906,090	15,175,281	28,003,650	31,378,305	103,463,326
1936	29,063,677	16,901,525	29,630,437	33,013,231	108,608,870
1937	31,647,772	17,062,870	31,337,002	33,804,171	113,851,815
1938	32,212,044	17,731,416	31,702,057	35,054,749	116,700,266
1939	31,561,047	17,280,189	31,939,422	35,631,153	116,411,811
1940	31,118,088	17,603,802	33,608,413	37,590,427	119,920,730
1941	30,250,159	17,861,805	33,351,446	37,599,442	119,062,852
1942	29,407,569	17,882,584	36,810,481	39,716,701	123,817,415
1933-1942	\$306,662,885	\$169,030,459	\$313,286,120	\$346,980,533	\$1,135,959,997

TABLE 26

(1)

EXPENDITURES FOR TEACHERS SALARIES 1913 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					\$ 22,485,824
1914					23,834,408
1915					25,687,144
1916					27,290,570
1913-1916					\$ 99,297,946
1917					\$ 28,735,651
1918					31,623,303
1919					34,701,659
1920	\$ 9,820,781	\$ 4,880,511	\$ 9,241,331	\$14,572,146	38,514,769
1921	14,814,466	6,393,081	11,570,047	16,662,219	49,439,813
1922	16,369,671	7,711,432	14,398,250	17,534,158	56,013,511
1917-1922	\$41,004,918	\$18,985,024	\$35,209,628	\$48,768,523	\$239,028,706
1923	\$18,831,658	\$ 8,372,944	\$15,888,684	\$19,230,376	\$ 62,323,662
1924	19,690,419	9,205,181	17,553,126	20,109,741	66,558,467
1925	20,611,137	9,903,369	18,804,713	21,206,540	70,525,759
1926	21,564,735	10,696,459	20,249,649	22,417,764	74,928,607
1927	21,907,391	11,314,509	21,108,798	23,443,814	77,774,512
1928	24,883,751	12,046,137	21,928,604	24,288,385	83,146,877
1929	25,847,678	12,704,201	23,247,260	25,335,919	87,135,418
1930	26,080,346	13,216,369	24,011,590	26,391,340	89,699,645
1931	27,035,693	13,841,460	25,158,631	26,856,010	92,891,794
1932	27,730,393	15,481,967	26,679,135	24,150,294	94,041,789
1923-1932	\$234,183,201	\$116,782,596	\$214,630,190	\$233,430,183	\$799,026,170
1933	\$ 27,501,281	\$ 14,602,538	\$ 24,754,586	\$ 22,596,651	\$ 89,455,056
1934	27,049,678	13,135,356	22,982,597	21,752,472	84,920,103
1935	25,170,553	13,254,567	23,192,339	21,855,126	83,472,505
1936	25,352,057	14,827,476	24,990,575	23,005,823	88,176,731
1937	27,608,413	14,978,422	26,276,861	23,632,040	92,495,736
1938	28,057,466	15,446,963	26,664,282	24,338,759	94,507,470
1939			N O T R E P O R T E D		
1940	27,393,849	15,400,436	28,009,398	25,280,062	96,163,745
1941			N O T R E P O R T E D		
1942	25,807,538	15,538,198	30,369,098	26,400,738	98,115,572
1933-1942	--	--	--	--	--

(1) Excluding Supervisors, Principals and Principals' Assistants.

TABLE 27

NUMBER OF TEACHERS 1913 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1913					37,956
1914					39,596
1915					41,203
1916					42,727
1917					44,114
1918					44,333
1919					43,972
1920	8,257	4,720	8,610	23,275	44,862
1921	8,174	4,908	7,878	23,972	44,932
1922	8,712	5,577	7,714	24,364	46,367
1923	9,252	5,616	7,612	23,712	46,192
1924	10,088	6,338	9,106	26,171	51,703
1925	10,501	6,576	9,735	26,884	53,696
1926	10,785	6,890	10,407	24,776	52,858
1927	11,291	7,126	11,227	27,304	56,948
1928	10,231	6,511	14,416	22,834	53,992
1929	10,437	6,794	15,062	22,980	55,273
1930	10,519	7,064	15,203	23,403	56,189
1931	11,238	7,362	15,747	23,701	58,048
1932	10,983	8,015	17,478	21,728	58,204
1933	10,772	7,925	16,815	21,592	57,104
1934	10,583	7,845	16,825	21,628	56,881
1935	10,220	7,734	17,221	21,684	56,859
1936	10,641	7,884	17,160	21,905	57,590
1937 (a)	11,559	8,577	18,889	24,075	63,100
1938 (a)	11,432	8,616	19,421	24,209	63,678
1939 (a)	11,366	8,598	19,590	24,434	63,988
1940 (a)	11,208	8,471	19,743	24,555	63,977
1941 (a)	10,795	8,344	19,657	24,461	63,257
1942 (a)	10,529	8,211	20,310	23,516	62,566

(a) Includes Principals and Supervisors.

TABLE 28

CAPITAL OUTLAYS 1920 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	\$ 532,265	\$ 2,764,322	\$ 2,044,178	\$ 2,608,298	\$ 7,949,063
1921	1,212,364	3,783,631	4,417,279	3,357,341	12,770,615
1922	1,901,412	4,482,894	5,492,007	5,024,903	16,901,216
1920-1922	\$ 3,646,041	\$11,030,847	\$11,953,464	\$10,990,542	\$ 37,620,894
1923	\$ 6,375,582	\$ 4,385,531	\$ 7,161,244	\$ 6,377,716	\$ 24,300,073
1924	11,459,410	5,510,524	9,390,985	7,756,065	34,116,984
1925	13,311,404	6,010,701	9,936,355	9,199,499	38,457,959
1926	8,664,262	6,551,036	8,849,951	8,025,732	32,090,981
1927	10,035,482	7,718,323	10,600,945	9,100,721	37,455,471
1928	10,321,709	6,258,484	8,758,582	9,450,301	34,789,076
1929	9,431,761	6,761,778	8,170,467	10,215,885	34,579,891
1930	8,590,191	3,987,835	7,077,080	9,513,277	29,168,383
1931	7,529,944	3,020,632	6,068,023	9,586,681	26,205,280
1932	7,137,435	2,450,041	5,096,920	5,799,611	20,484,007
1923-1932	\$92,857,180	\$52,654,885	\$81,110,552	\$85,025,488	\$311,648,105
1933	\$ 4,629,665	\$ 1,804,195	\$ 2,567,212	\$ 2,187,639	\$ 11,188,711
1934	856,468	1,036,159	1,064,116	1,337,859	4,294,602
1935	343,533	941,781	1,787,083	2,534,333	5,606,730
1936	1,511,777	1,837,422	3,057,799	3,426,028	9,833,026
1937	7,924,102	3,816,398	6,852,439	7,894,959	26,487,898
1938	14,106,385	2,928,671	5,023,572	3,988,865	26,047,493
1939	5,399,667	1,772,654	5,911,636	4,996,891	18,080,848
1940	5,898,548	1,693,614	4,068,936	3,085,298	14,746,396
1941	1,393,310	892,696	2,443,588	2,901,380	7,630,974
1942	1,351,283	1,221,270	2,508,126	2,772,060	7,852,739
1933-1942	\$43,414,738	\$17,944,860	\$35,284,507	\$35,125,312	\$131,769,417

TABLE 29

NUMBER OF SCHOOL BUILDINGS 1920 - 1942
(AS REPORTED IN STATISTICAL REPORTS)

Year Ending	CLASSES OF SCHOOL DISTRICTS					One-Room Schools in Use End of Year	No. of One-Room Schools Closed Since 1911 to End of Year
	First	Second	Third	Fourth	Total		
1920	370	425	1,748	12,760	15,303	10,422	
1921	480	472	1,673	12,529	15,154	Not Reported	
1922	349	467	907	12,003	13,726	8,219	
1923	356	471	923	11,744	13,494	8,902	1,769
1924	506	476	931	11,962	13,875	8,219	2,170
1925	511	483	949	11,824	13,767	8,622	1,990
1926	504	484	1,049	11,750	13,787	8,298	2,416
1927	514	565	1,112	11,556	13,747	8,098	1,687
1928	484	477	1,937	10,938	13,836	7,821	1,856
1929	486	478	1,913	10,402	13,279	7,292	Not Reported
1930	746	489	1,981	9,995	13,211	7,089	3,885
1931	495	485	1,875	9,803	12,658	6,815	4,625
1932	500	510	2,099	9,210	12,319	6,511	4,685
1933	492	499	2,047	9,015	12,053	6,223	4,555
1934	483	485	2,036	8,917	11,921	6,105	4,876
1935	407	482	2,056	8,849	11,794	6,014	5,008
1936	468	475	2,001	8,748	11,692	5,857	5,122
1937	467	475	1,947	8,448	11,337	5,537	5,264
1938	461	485	1,954	8,340	11,240	5,350	5,416
1939	435	468	1,863	8,075	10,841	5,131	5,872
1940	423	487	1,894	7,925	10,729	4,895	6,112
1941	404	446	1,805	7,660	10,315	Not Reported	Not Reported
1942	367	433	1,810	7,396	10,006	4,402	6,393

TABLE 30

VALUE OF SCHOOL PROPERTY CONSISTING OF SITES, BUILDINGS,
TEXTBOOKS AND EQUIPMENT 1917-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1917					\$172,150,768
1918					103,447,985
1919					Not Reported
1920	\$ 60,986,987	\$ 36,230,751	\$ 69,259,477	\$ 62,857,967	229,335,182
1921	62,439,598	40,831,319	68,274,274	65,321,134	236,866,325
1922	62,439,598	44,727,767	71,727,898	64,514,392	243,409,655
1923	78,350,000	51,547,675	91,536,192	71,622,341	293,056,208
1924	89,723,261	58,630,422	100,515,294	82,316,267	331,185,244
1925	107,099,611	70,995,597	112,425,711	93,667,326	384,188,245
1926	115,202,799	77,600,904	124,634,258	102,455,328	419,973,289
1927	116,670,932	85,224,442	136,140,591	111,711,379	449,747,344
1928	148,505,834	91,505,401	146,883,005	120,522,875	507,417,115
1929	156,843,943	96,682,368	149,972,883	131,832,721	535,764,097
1930	117,355,914	102,512,885	155,909,579	136,646,442	512,424,820
1931	164,787,061	107,030,110	162,794,167	143,514,682	578,126,020
1932	170,445,758	112,310,150	173,288,907	122,995,001	579,039,816
1933	171,898,420	112,034,766	164,946,136	123,776,385	572,655,707
1934	177,227,112	112,385,967	170,436,563	125,024,869	585,074,511
1935	166,893,811	113,134,961	171,655,272	124,208,483	575,892,527
1936	168,324,626	114,698,415	173,622,946	126,853,216	583,499,203
1937	170,471,647	114,943,484	175,379,495	138,546,640	599,341,266
1938	187,067,969	118,948,258	183,626,357	140,145,285	629,787,869
1939	192,061,011	120,058,813	188,652,722	143,896,988	644,669,534
1940	196,992,188	121,353,670	193,577,618	146,133,558	658,057,034
1941	195,490,315	122,921,338	195,350,026	147,806,251	661,567,930
1942	195,128,261	123,423,261	203,261,798	146,314,446	668,127,766

TABLE 31

BONDS ISSUED 1928 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS					Total
	First	Second	Third	Fourth		
1928	\$ 6,423,417	\$ 1,805,000	\$ 1,415,000	\$ 1,526,400	\$ 11,169,817	
1929	3,500,000	3,850,000	4,082,528	5,074,050	18,107,378	
1930	5,000,000	2,550,000	3,475,000	4,672,939	15,697,939	
1931	2,000,000	1,675,000	4,551,500	5,062,250	13,288,750	
1932	3,000,000	395,400	1,907,040	1,540,700	6,923,140	
1923-1932	\$19,923,417	\$10,275,400	\$16,311,068	\$18,677,139	\$ 65,187,024	
1933	--	\$ 53,000	\$ 852,500	\$ 727,542	\$ 1,633,042	
1934	--	3,753,000	4,703,500	1,161,807	9,618,307	
1935	\$ 350,000	2,045,000	2,934,000	1,729,600	7,058,600	
1936	3,100,000	2,529,000	5,349,000	4,948,020	15,926,020	
1937	1,000,000	3,685,500	5,232,400	2,262,861	12,180,761	
1938	13,150,000	3,470,000	4,281,500	2,145,602	23,047,102	
1939	15,850,000	2,625,000	4,237,000	2,736,875	25,448,875	
1940	8,750,000	1,669,000	2,923,000	1,294,965	14,636,965	
1941	1,500,000	1,083,000	2,028,000	1,717,195	7,128,195	
1942	1,500,000	1,454,000	972,000	1,025,329	4,951,329	
1933-1942	\$45,200,000	\$23,166,500	\$33,512,900	\$19,749,804	\$121,629,204	

TABLE 32

BONDS REDEEMED 1928 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1928	\$ 1,049,301	\$ 1,111,600	\$ 2,199,975	\$ 1,646,758	\$ 6,807,914
1929	1,340,549	1,420,436	2,457,066	1,643,007	6,870,738
1930	1,302,181	1,766,949	2,240,418	1,898,918	7,296,466
1931	1,510,473	2,225,600	2,350,779	1,808,374	7,983,226
1932	1,691,973	1,998,229	3,230,470	1,846,900	8,767,580
1928-1932	\$ 7,790,557	\$ 8,531,014	\$12,407,500	\$ 8,924,045	\$ 37,733,924
1933	\$ 2,546,000	\$ 2,004,942	\$ 3,233,184	\$ 1,859,401	\$ 9,723,615
1934	2,490,777	2,064,240	3,195,109	1,722,030	9,481,036
1935	4,402,705	2,923,400	3,793,550	2,127,017	13,326,672
1936	2,963,205	2,919,000	4,703,700	2,794,208	13,460,193
1937	3,000,705	3,050,900	4,405,100	2,817,443	13,422,148
1938	4,366,705	2,839,800	4,896,201	2,400,140	14,502,846
1939	9,129,206	4,352,700	4,600,100	2,182,525	20,264,531
1940	6,813,705	3,686,000	5,250,450	2,860,130	18,610,285
1941	7,260,410	3,970,000	5,217,000	2,736,130	19,191,540
1942	7,337,410	4,256,500	5,412,317	2,822,317	19,828,544
1933-1942	\$50,470,836	\$32,163,482	\$44,866,791	\$24,410,301	\$151,919,410

TABLE 33

BONDS OUTSTANDING 1920 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	\$ 24,256,920	\$ 15,684,400	\$ 24,378,433	\$ 15,321,343	\$ 79,641,096
1921	21,487,000	20,878,300	54,016,564	21,346,594	118,628,458
1922			Not Reported		
1923			Not Reported		
1924	38,069,900	34,107,800	44,634,861	25,355,544	142,168,105
1925			Not Reported		
1926			Not Reported		
1927			Not Reported		
1928	83,820,035	51,378,000	62,689,715	41,779,013	239,686,763
1929	87,817,949	53,817,700	65,659,025	45,440,058	252,734,732
1930	89,844,269	55,228,300	66,997,295	48,871,964	260,941,828
1931	92,578,183	52,929,800	70,838,716	53,061,398	269,408,097
1932	95,886,210	58,682,313	76,077,766	41,711,925	272,358,214
1933	92,137,137	54,894,232	74,127,726	40,918,651	262,077,746
1934	89,653,360	60,638,800	76,006,666	41,254,604	267,553,430
1935	85,520,655	59,817,400	74,764,616	40,826,704	260,929,375
1936	85,657,450	59,099,800	75,312,606	43,037,619	263,107,475
1937	83,576,745	59,714,900	76,198,566	42,864,012	262,354,223
1938	92,510,040	60,343,200	75,664,566	42,720,872	271,238,678
1939	99,230,834	58,625,500	75,348,266	43,455,961	276,660,561
1940	101,167,129	57,077,000	73,007,316	42,024,347	273,275,792
1941	95,406,719	54,982,000	69,720,366	40,964,035	261,073,120
1942	89,569,309	52,175,500	68,385,460	36,267,544	246,397,813

TABLE 34

NET BONDED INDEBTEDNESS 1920 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	\$ 20,114,907	\$ 14,151,136	\$ 22,403,433	\$ 14,249,703	\$ 70,999,179
1921	17,476,062	19,163,763	52,616,476	20,148,401	109,404,702
1922	23,895,256	22,943,252	30,305,986	16,559,040	93,703,534
1923	27,629,620	24,973,622	36,031,875	21,184,049	109,801,166
1924	31,939,352	31,327,423	41,729,817	23,438,546	128,435,138
1925	46,659,539	26,215,448	46,037,651	28,224,433	147,137,017
1926			Not Reported		
1927			Not Reported		
1928	66,806,986	46,889,856	57,377,385	38,586,685	209,660,912
1929	87,374,656	48,889,832	60,168,623	41,634,926	238,068,037
1930	89,008,756	50,314,695	61,036,810	44,673,142	245,033,403
1931	90,979,652	48,020,278	64,398,812	48,230,177	251,628,919
1932	94,567,534	52,907,751	69,754,907	38,102,135	255,332,327
1933	90,350,459	49,238,497	68,020,783	37,477,258	245,086,997
1934	80,644,974	54,433,458	69,857,584	37,445,904	250,382,010
1935	83,118,333	54,114,337	68,276,349	37,016,780	242,525,799
1936	81,144,529	54,492,709	68,706,505	39,091,415	243,435,158
1937	72,693,416	56,601,900	72,457,291	39,054,000	240,806,615
1938	91,944,127	56,000,093	68,928,165	38,639,978	255,512,363
1939	96,503,977	53,529,620	68,518,189	39,411,969	257,963,755
1940	97,901,613	51,673,783	65,897,332	38,200,699	253,673,427
1941	124,373,944	49,206,334	62,899,644	37,262,088	215,808,560
1942	62,001,573	46,435,490	60,531,123	32,648,921	201,617,107

TABLE 35

SINKING FUND BALANCES 1920 - 1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				Total
	First	Second	Third	Fourth	
1920	\$ 4,142,013	\$ 1,533,264	\$ 1,805,000	\$ 1,071,640	\$ 8,641,917
1921	4,010,930	1,714,537	2,300,000	1,190,193	9,223,756
1922	4,930,544	1,915,699	1,938,774	1,336,929	10,121,946
1923	4,941,480	2,466,070	2,751,460	1,467,215	11,627,033
1924	6,130,548	2,700,377	2,905,044	1,916,998	13,732,967
1925	7,054,661	3,273,952	3,514,589	2,257,033	16,100,235
1926	7,767,520	3,627,370	3,930,358	2,764,149	18,089,397
1927	7,878,490	3,827,693	4,907,900	2,970,358	19,592,441
1928	17,013,049	4,403,144	5,312,330	3,212,328	30,025,851
1929	443,293	4,927,068	5,490,402	3,805,132	14,666,695
1930	835,513	4,913,605	5,960,405	4,190,822	15,900,425
1931	1,598,531	4,909,522	6,439,904	4,831,221	17,779,178
1932	1,318,676	5,774,562	6,322,859	3,609,790	17,025,887
1933	1,706,678	5,655,735	6,106,943	3,441,393	16,990,749
1934	1,008,386	6,205,252	6,149,082	3,800,700	17,171,420
1935	2,402,322	5,703,063	6,400,267	3,809,924	18,403,576
1936	4,512,921	4,607,091	6,606,101	3,946,204	19,672,317
1937	10,833,329	3,113,000	3,741,275	3,810,004	21,547,608
1938	565,913	4,343,107	6,736,401	4,000,894	15,726,315
1939	2,726,857	5,095,800	6,830,077	4,043,992	18,696,806
1940	3,265,516	5,403,217	7,109,934	3,823,640	19,602,365
1941	28,966,225	5,775,666	6,820,722	3,701,947	45,264,560
1942	27,567,736	5,740,010	7,854,337	3,618,623	44,780,706

TABLE 36

TEMPORARY LOANS OUTSTANDING 1920-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				
	First	Second	Third	Fourth	Total
1920		\$884,726	\$2,535,722	\$4,242,821	\$7,663,269
1921	\$2,197,086	637,692	3,227,830	4,718,804	10,781,412
1922	3,293,100	1,037,043	5,383,455	7,359,677	17,073,275
1923		561,100	4,399,522	6,468,412	11,429,034
1924		1,179,000	3,878,188	5,137,520	10,194,708
1925		1,381,000	4,160,978	6,063,438	11,605,416
1926			Not Reported		
1927			Not Reported		
1928		736,274	4,423,442	6,391,630	11,551,346
1929		476,000	3,945,555	6,982,131	11,403,686
1930		485,000	4,698,717	6,669,782	11,853,499
1931		642,648	5,535,723	6,708,862	12,887,053
1932		1,895,500	4,959,720	5,487,255	12,342,375
1933	2,000,000	3,047,417	5,608,228	5,757,712	16,413,357
1934	3,000,000	2,274,221	3,839,850	4,417,656	13,531,727
1935	1,750,000	2,701,034	3,213,897	4,379,222	12,044,153
1936	1,746,285	3,386,508	4,316,078	3,855,333	13,304,204
1937	4,448,551	3,809,075	6,829,559	3,824,468	18,911,653
1938	5,500,000	2,244,260	3,503,176	4,139,115	15,386,551
1939	1,750,000	2,108,929	4,319,722	4,779,756	12,958,407
1940		1,661,932	3,248,433	4,427,954	9,338,319
1941	300,000	2,561,522	4,265,475	4,982,729	12,109,726
1942	1,413,000	1,391,729	3,076,441	3,477,529	9,358,699

TABLE 37

AVERAGE ASSESSED VALUATIONS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1913-1942

<u>Year</u>	<u>CLASSES OF SCHOOL DISTRICTS</u> (In thousands of dollars)				<u>Average</u>
	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>	
1913					3.55
1914					3.69
1915					3.56
1916					3.34
1917					3.42
1918					2.57
1919					4.54
1920	9.69	5.90	3.80	3.45	5.18
1921	10.40	5.63	3.54	3.35	5.14
1922	9.83	5.79	3.38	2.94	4.84
1923	9.95	6.01	3.84	3.53	5.27
1924	10.58	5.86	3.71	3.73	5.39
1925	11.44	6.14	3.68	3.41	5.44
1926	12.09	6.28	3.80	3.34	5.59
1927	12.35	6.31	3.78	3.26	5.56
1928	14.47	6.92	3.73	3.18	5.98
1929	14.63	7.01	3.66	3.23	6.06
1930	13.74	6.83	3.83	3.17	5.93
1931	13.01	6.76	3.84	3.11	5.83
1932	13.67	6.91	3.46	2.91	5.74
1933	13.34	6.78	3.38	2.81	5.58
1934	12.80	6.75	3.39	2.83	5.48
1935	12.19	6.45	3.34	2.73	5.28
1936	11.89	6.40	3.34	2.75	5.21
1937	11.29	6.43	3.38	2.46	5.00
1938	11.17	6.30	3.40	2.76	5.08
1939	11.07	6.33	3.32	2.74	5.02
1940	11.18	6.49	3.51	2.65	5.08
1941	11.51	6.78	3.65	2.79	5.24
1942	11.93	7.15	3.84	2.90	5.49

TABLE 38

TAX RECEIPTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1913-1942
 (Receipts include Current and Delinquent Taxes together with Penalties)

<u>Year</u>	<u>CLASSES OF SCHOOL DISTRICTS</u>				<u>Average</u>
	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>	
1913					\$30.26
1914					32.25
1915					30.37
1916					31.37
1917					33.69
1918					39.25
1919					39.60
1920	\$60.53	\$59.82	\$47.78	\$34.31	46.40
1921	69.39	76.52	59.24	40.89	55.42
1922	79.12	77.12	57.36	41.45	50.00
1923	98.37	86.06	64.18	47.75	67.55
1924	105.76	86.58	66.63	49.34	70.81
1925	113.74	92.16	72.05	49.92	74.18
1926	119.54	98.72	77.44	54.06	79.37
1927	122.70	103.76	80.95	55.79	81.95
1928	132.17	107.11	77.98	55.73	83.18
1929	134.85	107.82	82.25	58.69	86.23
1930	126.73	104.46	83.13	60.14	85.56
1931	131.55	107.47	83.35	58.97	86.45
1932	128.49	105.05	72.58	50.32	79.99
1933	121.90	91.34	62.75	43.17	71.13
1934	115.28	85.12	58.16	41.42	66.90
1935	117.76	88.50	64.38	44.06	70.82
1936	121.81	94.34	66.21	45.15	73.26
1937	121.40	100.56	72.15	48.78	77.09
1938	117.23	104.11	72.38	48.50	76.72
1939	102.23	104.52	70.75	49.21	73.51
1940	114.86	110.17	80.27	53.89	81.86
1941	132.71	120.66	82.49	54.58	87.15
1942	143.22	130.96	84.82	60.39	94.51

TABLE 39

FEDERAL AND STATE GRANTS (EXCLUDING P.W.A. GRANTS) FOR OPERATIONS
PER PUPIL IN AVERAGE DAILY ATTENDANCE 1913-1942

Year	CLASSES OF SCHOOL DISTRICTS				Average
	First	Second	Third	Fourth	
1913					\$ 6.52
1914					6.20
1915					6.00
1916					5.86
1917					5.96
1918					6.04
1919					5.85
1920	\$ 5.00	\$ 6.74	\$ 7.65	\$11.23	6.71
1921	5.67	6.71	6.36	7.12	6.58
1922	6.34	6.53	7.24	12.99	8.90
1923	8.27	12.82	9.76	15.33	11.98
1924	14.55	17.30	15.39	20.41	17.42
1925	9.16	11.92	10.53	16.57	12.80
1926	10.04	13.37	11.86	18.23	14.16
1927	10.31	13.26	12.36	18.74	14.59
1928	11.70	13.67	12.90	19.73	15.48
1929	12.44	13.27	12.73	19.31	15.53
1930	12.01	14.19	14.43	22.38	17.02
1931	10.87	13.61	13.65	21.70	16.24
1932	12.47	14.03	17.24	25.48	18.81
1933	11.53	13.85	12.83	22.70	16.33
1934	11.62	13.89	14.60	23.93	17.28
1935	7.53	11.57	14.30	21.68	15.26
1936	15.01	14.14	16.39	28.19	20.07
1937	10.89	17.81	19.15	26.96	20.18
1938	12.18	14.70	17.87	27.61	19.87
1939	11.87	14.43	18.17	28.17	20.07
1940	12.25	15.38	19.98	31.38	22.04
1941	12.64	11.67	15.53	27.73	19.00
1942	13.14	21.41	29.73	43.08	30.25

TABLE 40

CASH DISBURSEMENTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	CLASS OF SCHOOL DISTRICTS				Average
	First	Second	Third	Fourth	
1920	\$ 69.04	\$ 93.76	\$ 72.51	\$ 50.24	\$ 68.02
1921	91.38	115.29	91.59	65.21	82.85
1922	90.93	119.09	90.63	74.21	89.29
1923	133.20	123.96	103.39	83.09	104.17
1924	144.16	133.58	111.45	87.69	111.46
1925	156.26	143.79	112.45	88.65	115.68
1926	155.73	152.60	115.51	93.74	119.59
1927	157.92	158.14	123.98	96.42	123.89
1928	176.44	154.48	120.02	98.89	126.74
1929	178.88	161.11	124.31	104.83	131.67
1930	163.06	143.63	122.46	106.61	127.70
1931	161.91	138.24	121.98	107.02	126.12
1932	163.57	139.01	114.63	97.60	121.46
1933	150.14	128.07	97.16	80.94	105.84
1934	152.42	121.30	93.37	79.17	103.58
1935	142.11	122.59	96.55	81.76	103.70
1936	145.38	134.60	103.69	89.37	110.81
1937	174.22	150.09	118.24	99.39	126.72
1938	234.13	151.32	117.56	99.53	136.92
1939	189.90	147.61	116.48	98.35	128.30
1940	204.82	146.49	125.44	102.97	135.43
1941	168.23	156.18	123.36	104.26	129.14
1942	185.22	168.74	135.88	120.08	143.93

TABLE 41

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1912-1942

Year Ending	CLASSES OF SCHOOL DISTRICTS				
	First	Second	Third	Fourth	
1912					\$40.08 (1)
1913					43.35 (1)
1914					46.70 (1)
1915					49.01 (1)
1916					50.08 (1)
1917					52.77 (1)
1918					56.41 (1)
1919					49.45 (2)
1920	\$50.30	\$60.47	\$52.91	\$46.23	52.10 (2)
1921	70.04	71.14	60.29	50.00	60.99 (2)
1922	79.39	72.14	60.67	52.50	62.74 (2)
1923	88.25	70.79	65.62	57.75	68.87 (2)
1924	96.20	84.46	69.79	60.81	73.44 (2)
1925	101.81	87.54	72.96	62.41	76.39 (2)
1926	106.90	92.16	77.07	67.15	81.05
1927	109.60	94.51	80.31	68.76	83.21
1928	120.50	99.36	81.42	70.30	86.75
1929	125.02	101.36	84.72	73.85	90.39
1930	110.37	99.42	86.54	76.19	90.48
1931	117.90	100.99	86.69	76.32	90.66
1932	120.65	103.93	81.42	73.59	89.36
1933	113.06	92.91	70.27	57.08	77.10
1934	112.37	85.80	66.48	55.99	74.30
1935	107.48	87.38	68.37	57.52	74.72
1936	109.31	96.40	73.44	60.99	79.03
1937	122.13	99.21	70.77	64.14	84.60
1938	125.59	105.24	81.84	67.45	88.30
1939	123.29	102.40	80.95	68.79	87.65
1940	125.56	106.29	87.66	72.09	91.79
1941	129.76	113.34	91.33	73.22	94.85
1942	134.18	120.74	99.69	83.60	103.26

"Note" (1) Includes debt service, capital outlay and tuition.
 (2) Includes costs for tuition.

TABLE 42

CASH DISBURSEMENTS PER PUPIL IN AVERAGE
DAILY ATTENDANCE FOR TEACHERS SALARIES, 1913-1942

<u>Year</u>	<u>Classes of School Districts</u>				<u>Average</u>
	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>	
1913					\$ 20.93
1914					21.19
1915					21.50
1916					22.51
1917					22.92
1918					25.75
1919					26.44
1920	\$36.12	\$36.03	\$29.81	\$27.65	30.95
1921	52.22	43.54	34.09	28.97	36.75
1922	54.30	44.50	35.74	30.71	38.67
1923	60.94	49.11	38.80	39.69	42.69
1924	64.07	52.33	41.27	34.29	44.52
1925	65.81	54.53	42.94	34.95	45.81
1926	68.89	57.25	45.51	37.02	49.86
1927	71.48	59.39	46.92	37.87	49.67
1928	80.42	61.88	47.68	38.23	51.99
1929	83.67	63.80	49.84	39.96	54.17
1930	78.82	62.76	50.84	40.77	54.00
1931	79.66	64.24	51.73	40.27	54.38
1932	60.99	67.17	49.02	39.05	54.19
1933	78.65	62.13	44.67	35.38	50.33
1934	77.50	55.90	41.71	34.09	47.89
1935	72.15	56.68	42.46	34.42	47.32
1936	73.87	63.94	45.95	36.48	50.40
1937	81.83	65.56	49.18	37.89	53.65
1938	83.79	68.80	50.45	39.41	55.42
1939	83.33	69.08	51.40	40.12	55.86
1940	84.41	70.69	54.43	41.45	57.65
1941	85.80	74.42	58.92	43.17	60.24
1942	87.19	70.69	61.45	47.92	63.77

TABLE 43

PLANT OPERATION AND MAINTENANCE COSTS PER PUPIL
IN AVERAGE DAILY ATTENDANCE 1913-1942

<u>Year</u>	<u>CLASSES OF SCHOOL DISTRICTS</u>				<u>Average</u>
	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>	
1913					\$ 7.50
1914					8.75
1915					11.10
1916					10.62
1917					10.69
1918					9.04
1919					7.46
1920	\$ 9.65	\$10.53	\$10.03	\$ 6.45	8.47
1921	10.59	11.81	10.98	7.06	9.31
1922	9.88	10.87	9.58	6.56	8.59
1923	10.61	12.15	10.18	6.88	9.20
1924	12.60	12.77	10.66	7.57	10.09
1925	13.73	13.22	11.68	7.93	10.81
1926	15.61	14.53	11.92	8.21	11.53
1927	14.50	14.33	12.38	8.55	11.51
1928	15.04	15.18	12.30	8.58	11.70
1929	14.58	15.31	12.41	8.68	11.72
1930	13.65	14.67	12.36	8.69	11.48
1931	13.89	14.58	12.18	8.40	11.35
1932	14.44	14.35	10.61	7.32	10.69
1933	12.43	11.95	8.83	6.12	8.97
1934	12.17	11.88	9.08	6.59	9.17
1935	13.29	12.72	9.66	6.98	9.82
1936	14.67	13.73	10.37	7.36	10.57
1937	16.10	14.35	11.20	7.96	11.40
1938	16.50	14.98	11.82	8.62	12.00
1939	16.27	14.87	11.57	8.28	11.72
1940	17.23	15.28	12.47	9.01	12.50
1941	19.25	16.81	13.40	9.41	13.49
1942	19.66	18.22	14.81	10.31	14.57

TABLE 44

AVERAGE CAPITAL OUTLAY PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	CLASS OF SCHOOL DISTRICTS				Average
	First	Second	Third	Fourth	
1920	\$1.96	\$20.41	\$6.59	\$4.95	\$6.39
1921	4.27	25.77	13.02	5.83	9.49
1922	6.30	25.87	13.63	8.80	11.67
1923	20.63	25.72	17.49	11.13	16.65
1924	37.20	31.33	22.09	13.23	22.82
1925	42.50	33.11	22.70	15.16	24.98
1926	27.60	35.06	19.89	13.26	20.70
1927	32.74	40.51	23.56	14.70	23.92
1928	33.36	32.15	19.05	14.87	21.75
1929	30.53	33.97	17.52	16.11	21.50
1930	25.96	18.94	14.98	14.70	17.56
1931	22.19	14.02	12.48	14.30	15.34
1932	20.05	10.63	9.36	9.30	11.01
1933	13.24	7.68	4.63	3.42	6.29
1934	2.45	4.41	1.93	2.10	2.42
1935	.98	4.02	3.27	3.99	3.18
1936	4.40	7.93	5.62	5.43	5.62
1937	23.49	16.70	12.82	12.67	15.37
1938	42.13	13.04	9.51	6.46	15.27
1939	16.23	7.92	11.12	8.08	10.59
1940	18.17	7.73	7.91	5.06	8.64
1941	4.49	4.28	4.93	4.85	4.73
1942	4.57	6.18	5.07	5.03	5.10

TABLE 45

CASH DISBURSEMENTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	FIRST CLASS SCHOOL DISTRICTS			Total
	Operating	Long and Short Term Debt Service	Capital Outlay	
1920	\$ 50.38	\$ 3.70	\$ 1.96	\$ 69.04
1921	70.04	0.27	4.27	91.38
1922	79.39	13.24	6.30	98.93
1923	88.25	24.32	20.63	133.20
1924	96.23	10.60	37.28	144.16
1925	101.81	11.95	42.50	156.26
1926	106.98	21.07	29.68	155.73
1927	109.60	15.50	32.74	157.92
1928	120.50	22.58	33.36	176.44
1929	125.02	22.53	30.53	178.08
1930	118.37	21.93	25.96	163.06
1931	117.98	21.74	22.19	161.91
1932	120.65	22.07	20.85	163.57
1933	113.06	23.01	13.24	150.11
1934	112.37	37.57	2.45	152.39
1935	107.40	33.61	.98	142.07
1936	109.31	31.64	4.40	145.35
1937	122.13	29.08	23.49	174.70
1938	125.59	66.34	42.13	234.06
1939	123.43	50.19	16.23	189.90
1940	125.56	61.09	18.17	204.82
1941	129.76	33.93	4.49	168.18
1942	134.18	46.30	4.57	185.05

TABLE 46

CASH DISBURSEMENTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	SECOND CLASS SCHOOL DISTRICTS			Total
	Operating	Long and Short Term Debt Service	Capital Outlay	
1920	\$60.47	\$12.00	\$20.41	\$93.76
1921	71.14	18.38	25.77	115.29
1922	72.14	21.00	25.87	119.09
1923	78.79	19.45	25.72	123.96
1924	84.46	17.79	31.33	133.58
1925	87.54	23.14	33.11	143.79
1926	92.16	25.38	35.06	152.60
1927	94.51	23.12	40.51	158.14
1928	99.36	22.97	32.15	154.48
1929	101.36	25.78	33.97	161.11
1930	99.42	25.27	18.94	143.63
1931	100.99	23.23	14.02	138.24
1932	103.93	24.45	10.63	139.01
1933	92.91	27.44	7.60	128.03
1934	85.00	31.05	4.41	121.26
1935	87.38	31.15	4.02	122.55
1936	96.40	30.22	7.93	134.55
1937	99.21	34.17	16.70	150.08
1938	105.24	32.97	13.04	151.25
1939	102.41	37.21	7.92	147.54
1940	106.28	32.41	7.73	146.42
1941	113.34	38.49	4.28	156.11
1942	120.74	41.65	6.18	168.59

TABLE 47

CASH DISBURSEMENTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	THIRD CLASS SCHOOL DISTRICTS			Total
	Operating	Long and Short Term Debt Service	Capital Outlay	
1920	\$52.91	\$13.01	\$ 6.59	\$ 72.51
1921	60.29	10.20	13.02	91.59
1922	60.67	16.33	13.63	90.63
1923	65.62	20.20	17.49	103.39
1924	69.79	19.57	22.09	111.45
1925	72.96	16.79	22.70	112.45
1926	77.07	18.55	19.89	115.51
1927	80.31	20.11	23.56	123.98
1928	81.42	19.55	19.05	120.02
1929	84.72	22.07	17.52	124.31
1930	86.54	20.94	14.98	122.46
1931	86.69	22.81	12.48	121.98
1932	81.42	23.85	9.36	114.63
1933	70.27	20.45	4.63	95.35
1934	66.48	23.32	1.93	91.73
1935	68.37	22.70	3.27	94.42
1936	73.44	23.11	5.62	102.17
1937	78.77	24.81	12.02	116.40
1938	81.04	24.93	9.51	116.28
1939	80.96	23.16	11.12	115.24
1940	87.66	28.17	7.91	123.74
1941	91.33	25.63	4.93	121.89
1942	99.69	28.90	5.07	133.65

TABLE 4C

CASH DISBURSEMENTS PER PUPIL IN AVERAGE DAILY ATTENDANCE 1920-1942

Year Ending	FOURTH CLASS DISTRICTS			Total
	Operating	Long and Short Term Debt Service	Capital Outlay	
1920	\$46.23	\$ 7.06	\$ 4.95	\$58.24
1921	50.00	9.30	5.03	65.21
1922	52.50	12.03	0.00	74.21
1923	57.75	14.16	11.10	83.09
1924	60.81	13.65	13.23	87.69
1925	62.41	11.00	15.16	88.65
1926	67.15	13.33	13.26	93.74
1927	66.76	12.96	14.70	96.42
1928	70.30	13.72	14.07	98.09
1929	73.05	14.07	16.11	104.03
1930	76.19	15.72	14.70	106.61
1931	76.32	16.32	14.38	107.02
1932	73.59	14.63	9.30	97.60
1933	57.00	11.03	3.42	72.33
1934	55.99	12.21	2.10	70.30
1935	57.52	3.99	11.75	73.26
1936	60.99	14.32	5.43	80.74
1937	64.14	13.07	12.67	90.60
1938	67.45	12.21	6.46	86.12
1939	66.79	12.22	0.00	89.09
1940	72.09	14.59	5.06	91.74
1941	73.23	13.07	4.05	91.95
1942	83.59	16.94	5.03	105.56

TABLE 49

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
BY MAJOR CLASSIFICATIONS IN ALL SCHOOL DISTRICTS, 1912-1942

<u>Year</u> <u>Ending</u>	<u>General</u> <u>Control</u>	<u>Instruction</u>	<u>Auxiliary</u> <u>Agencies</u>	<u>Plant</u> <u>Operation</u>	<u>Plant</u> <u>Maintenance</u>	<u>Fixed</u> <u>Charges</u>	<u>Total</u>
1912	\$.48	\$22.08	Not Reported	\$ 6.88	Included	\$10.64(1)	\$ 40.08
1913	.46	23.48	\$.15	7.50		11.76(1)	43.35
1914	.99	23.80	.18	8.75	With	12.98(1)	46.70
1915	1.05	23.94	.17	11.10		13.55(1)	49.81
1916	1.06	24.53	.17	10.62	Plant	14.50(1)	50.88
1917	1.10	25.13	.17	10.69		15.68(1)	52.77
1918	1.20	28.02	.18	9.04	Operations	17.97(1)	56.41
1919	1.22	28.40	.20	7.46		20.13	57.41
1920	3.23	37.86	1.53	6.00	\$ 2.47	1.01	52.10
1921	3.43	44.50	1.98	6.56	2.75	1.77	60.99
1922	3.62	46.88	1.93	6.07	2.52	1.72	62.74
1923	3.89	51.71	2.11	6.33	2.87	1.96	68.87
1924	4.07	54.40	2.08	7.11	2.98	2.80	73.44
1925	4.20	56.20	2.26	7.09	3.72	2.92	76.39
1926	4.47	59.70	2.60	7.63	3.90	2.75	81.05
1927	4.65	61.32	2.76	7.95	3.56	2.97	83.21
1928	4.69	64.45	2.94	8.13	3.57	2.97	86.75
1929	4.93	67.21	3.31	8.38	3.34	3.22	90.39
1930	4.86	67.31	3.57	8.35	3.13	3.26	90.48
1931	4.80	67.94	3.72	8.27	3.08	2.85	90.66
1932	4.51	67.60	3.71	8.10	2.59	2.85	89.36
1933	4.12	58.11	3.26	7.25	1.72	2.64	77.10
1934	3.97	55.12	3.45	7.24	1.93	2.59	74.30
1935	3.87	54.92	3.56	7.49	2.33	2.55	74.72
1936	3.98	58.48	3.67	7.81	2.76	2.33	79.03
1937	4.17	62.33	4.29	8.31	3.09	2.49	84.68
1938	4.28	64.61	4.82	8.74	3.26	2.59	88.30
1939	4.44	64.45	4.65	8.83	2.89	2.30	87.65
1940	4.51	67.25	5.04	9.46	3.04	2.49	91.79
1941	4.77	68.80	5.26	9.94	3.55	2.53	94.85
1942	5.04	74.51	6.22	10.05	3.72	2.92	103.26

(1) Includes debt service and capital outlay.

TABLE 50

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE BY MAJOR
CLASSIFICATIONS IN FIRST CLASS SCHOOL DISTRICTS 1920-1942

Year Ending	General Control	Instruction	Auxiliary Agencies	Plant Operation	Plant Maintenance	Fixed Charges	Total
1920	\$2.70	\$43.63	\$1.59	\$7.12	\$2.53	\$.73	\$50.30
1921	2.96	60.50	1.97	7.73	2.86	2.74	70.84
1922	3.07	62.93	1.30	7.29	2.59	2.13	79.39
1923	3.27	70.32	1.40	6.75	3.06	2.57	88.25
1924	3.69	73.65	1.65	8.74	3.06	4.60	96.23
1925	4.26	76.35	1.70	8.16	5.57	5.69	101.01
1926	4.62	79.06	2.37	9.19	6.42	4.52	106.98
1927	4.95	82.09	2.43	9.41	5.09	4.83	109.60
1928	5.30	93.10	2.30	10.24	4.00	4.60	120.50
1929	5.99	97.03	2.72	10.54	4.04	5.50	125.82
1930	5.54	91.35	2.54	9.93	3.72	5.29	118.37
1931	5.36	92.27	2.65	9.67	4.22	3.81	117.98
1932	5.35	93.99	2.70	10.30	4.14	4.17	120.65
1933	5.05	90.37	2.44	9.60	2.75	3.57	113.86
1934	4.70	88.47	3.74	9.38	2.79	3.21	112.37
1935	4.41	82.82	3.42	9.63	3.66	3.54	107.48
1936	4.19	84.65	2.93	9.83	4.84	2.87	109.31
1937	4.57	93.70	4.59	10.70	5.40	3.09	122.13
1938	4.61	96.13	5.05	10.99	5.51	3.30	125.59
1939	5.04	94.86	4.45	11.76	4.49	2.67	123.48 (1)
1940	4.92	95.88	4.73	12.41	4.82	2.80	125.56
1941	5.39	97.52	4.84	13.42	5.83	2.76	129.77 (2)
1942	5.79	99.17	5.43	13.82	5.84	4.13	134.17 (3)

"Note" (1) Error in addition - should be \$123.29
 (2) Error in addition - should be \$129.76
 (3) Error in addition - should be \$134.18

TABLE 51

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
BY MAJOR CLASSIFICATIONS IN SECOND CLASS SCHOOL DISTRICTS, 1920-1942

<u>Year</u> <u>Ending</u>	<u>General</u> <u>Control</u>	<u>Instruction</u>	<u>Auxiliary</u> <u>Agencies</u>	<u>Plant</u> <u>Operation</u>	<u>Plant</u> <u>Maintenance</u>	<u>Fixed</u> <u>Charges</u>	<u>Total</u>
1920	\$ 3.14	\$43.99	\$ 1.61	\$ 7.32	\$ 3.21	\$ 1.20	\$ 60.47
1921	3.47	51.70	2.19	8.85	2.96	1.97	71.14
1922	3.55	52.80	2.40	7.89	2.98	2.52	72.14
1923	3.65	58.15	2.70	8.78	3.37	2.14	78.79
1924	3.56	62.48	2.74	9.15	3.62	2.91	84.46
1925	3.74	64.87	2.83	9.47	3.75	2.88	87.54
1926	3.96	67.84	3.19	9.86	4.67	2.64	92.16
1927	4.00	70.19	3.19	10.57	3.76	2.80	94.51
1928	4.18	73.26	3.44	10.91	4.27	3.30	99.36
1929	4.29	74.90	3.65	11.17	4.14	3.21	101.36
1930	4.25	73.79	3.86	11.00	3.67	2.84	99.42
1931	4.32	75.27	3.78	11.13	3.45	3.04	100.99
1932	4.13	78.42	3.94	11.19	3.16	3.09	103.93
1933	4.00	70.67	3.50	9.92	2.03	3.79	92.91
1934	3.85	63.43	3.17	9.86	2.02	3.47	85.80
1935	3.56	64.86	3.47	10.16	2.56	2.77	87.38
1936	3.94	72.83	3.47	11.07	2.66	2.43	96.40
1937	3.91	74.58	3.57	11.41	2.94	2.80	99.21
1938	3.96	78.90	4.37	11.91	3.07	3.03	105.24
1939	4.06	77.12	3.50	11.89	2.98	2.85	102.41 (1)
1940	4.12	80.31	3.48	12.30	2.98	3.10	106.28 (2)
1941	4.21	85.61	3.69	13.08	3.73	3.02	113.34
1942	4.63	90.41	4.05	14.31	3.91	3.43	120.26 (3)

(1) Error in addition - should be \$102.40

(2) Error in addition - should be \$106.29

(3) Error in addition - should be \$120.74

TABLE 52

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
BY MAJOR CLASSIFICATIONS IN THIRD CLASS SCHOOL DISTRICTS, 1920-1942

<u>Year</u> <u>Ending</u>	<u>General</u> <u>Control</u>	<u>Instruction</u>	<u>Auxiliary</u> <u>Agencies</u>	<u>Plant</u> <u>Operation</u>	<u>Plant</u> <u>Maintenance</u>	<u>Fixed</u> <u>Charges</u>	<u>Total</u>
1920	\$ 4.33	\$35.97	\$ 1.26	\$ 6.99	\$ 3.04	\$ 1.32	\$ 52.91
1921	4.71	41.16	1.65	7.68	3.30	1.79	60.29
1922	4.73	43.16	1.56	6.84	2.74	1.64	60.67
1923	5.10	46.57	1.76	7.30	2.88	2.00	65.62
1924	5.21	49.64	1.78	7.73	2.93	2.50	69.79
1925	5.19	51.60	2.13	7.96	3.72	2.36	72.96
1926	5.49	54.87	2.28	8.48	3.44	2.51	77.07
1927	5.83	56.69	2.49	8.84	3.54	2.97	80.31
1928	5.72	58.04	2.56	8.79	3.51	2.80	81.42
1929	5.90	60.51	2.91	9.05	3.36	2.99	84.72
1930	5.79	62.22	3.15	9.09	3.27	3.02	86.54
1931	5.68	62.85	3.22	9.07	3.11	2.76	86.69
1932	5.20	59.93	3.11	8.41	2.20	2.57	81.42
1933	4.75	51.64	2.55	7.42	1.41	2.50	70.27
1934	4.53	47.87	2.53	7.35	1.73	2.47	66.48
1935	4.57	49.12	2.69	7.62	2.04	2.33	68.37
1936	4.82	52.96	2.96	7.98	2.39	2.33	73.44
1937	5.04	56.81	3.32	8.46	2.74	2.40	78.77
1938	5.21	50.72	3.63	8.93	2.89	2.46	81.84
1939	5.00	58.82	3.30	8.78	2.79	2.18	80.96 (1)
1940	5.55	63.61	3.62	9.63	2.84	2.41	87.66
1941	5.76	65.85	3.85	10.13	3.27	2.47	91.33
1942	5.77	72.26	4.23	11.27	3.54	2.62	99.68 (2)

(1) Error in addition - should be \$80.95

(2) Error in addition - should be \$99.69

TABLE 53

AVERAGE OPERATING COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
BY MAJOR CLASSIFICATIONS IN FOURTH CLASS SCHOOL DISTRICTS, 1920-1942

<u>Year</u> <u>Ending</u>	<u>General</u> <u>Control</u>	<u>Instruction</u>	<u>Auxiliary</u> <u>Agencies</u>	<u>Plant</u> <u>Operation</u>	<u>Plant</u> <u>Maintenance</u>	<u>Fixed</u> <u>Charges</u>	<u>Total</u>
1920	\$ 2.85	\$34.36	\$ 1.63	\$4.52	\$ 1.93	\$.94	\$46.23
1921	2.90	36.70	2.12	4.74	2.32	1.22	50.00
1922	3.16	39.24	2.34	4.34	2.22	1.28	52.58
1923	3.41	43.40	2.50	4.70	2.18	1.56	57.75
1924	3.59	45.35	2.31	5.20	2.37	1.99	60.81
1925	3.58	46.54	2.43	5.18	2.75	1.93	62.41
1926	3.79	50.33	2.78	5.51	2.70	2.04	67.15
1927	3.89	51.25	2.99	5.78	2.77	2.08	68.76
1928	3.78	52.44	3.32	5.78	2.80	2.18	70.30
1929	3.89	55.19	3.80	5.95	2.73	2.29	73.85
1930	4.04	56.64	4.31	6.14	2.55	2.51	76.19
1931	4.03	56.91	4.61	6.04	2.36	2.37	76.32
1932	3.58	55.70	4.72	5.47	1.85	2.27	73.59
1933	3.11	41.44	4.22	4.80	1.32	2.19	57.08
1934	3.09	40.08	4.21	5.00	1.59	2.02	55.99
1935	3.10	40.91	4.41	5.22	1.76	2.12	57.52
1936	3.17	43.72	4.74	5.37	1.99	2.00	60.99
1937	3.31	45.53	5.21	5.75	2.21	2.13	64.14
1938	3.41	47.36	5.89	6.20	2.42	2.17	67.45
1939	3.70	48.35	6.34	6.19	2.09	2.12	68.79
1940	3.54	50.41	6.96	6.73	2.28	2.17	72.09
1941	3.83	50.50	7.20	6.88	2.53	2.28	73.23 (1)
1942	4.14	57.58	9.20	7.63	2.68	2.37	83.59 (2)

(1) Error in addition - should be \$73.22

(2) Error in addition - should be \$83.60

TABLE 54

AVERAGE LONG AND SHORT TERM DEBT SERVICE
 PER PUPIL IN AVERAGE DAILY ATTENDANCE
 1920-1942

Year Ending	Classes of School Districts				Average
	First	Second	Third	Fourth	
1920	\$ 8.70	\$12.88	\$13.01	\$ 7.06	\$ 9.53
1921	8.27	18.38	18.28	9.38	12.37
1922	13.24	21.08	16.33	12.83	14.88
1923	24.32	19.45	20.28	14.16	18.65
1924	10.60	17.79	19.57	13.65	15.20
1925	11.95	23.14	16.79	11.08	14.31
1926	21.07	25.38	18.55	13.33	17.84
1927	15.58	23.12	20.11	12.96	16.76
1928	22.58	22.97	19.55	13.72	18.24
1929	22.53	25.78	22.07	14.87	19.78
1930	22.93	25.73	21.01	15.75	20.28
1931	22.71	23.64	22.90	16.34	20.37
1932	23.08	24.92	23.93	14.66	20.56
1933	23.01	27.44	20.45	11.83	18.78
1934	37.57	31.05	23.32	12.21	23.15
1935	33.61	31.15	22.78	11.75	22.06
1936	31.64	30.22	23.11	14.32	22.56
1937	29.08	34.17	24.81	13.87	22.93
1938	66.34	32.97	24.93	12.21	29.52
1939	50.19	37.21	23.16	12.22	26.31
1940	61.09	32.41	28.17	14.59	30.17
1941	33.93	38.49	25.63	13.87	24.52
1942	46.30	41.65	28.90	16.94	29.60

TABLE 55

PUPILS IN AVERAGE DAILY ATTENDANCE, NUMBER OF TEACHERS INCLUDING ADMINISTRATION AND SUPERVISORY
OFFICIALS, AND PUPIL - TEACHERS RATIO IN THE ELEMENTARY SCHOOLS OF PENNSYLVANIA

School Year	Pupils in Average Daily Attendance	Ratio to 1920	Annual		(1) Teachers	Ratio to 1920	Annual		Pupil Teacher Ratio
			Increase or Decrease	Cumulative Increase or Decrease			Increase/ Decrease-	Cumulative Increase Decrease	
1920	1,112,175	100.0			37,849	100.0			29.4
1921	1,199,580	107.9	✓ 87,405	87,405	38,352	101.3	✓ 503	503	31.3
1922	1,274,888	114.6	✓ 75,308	162,713	40,368	106.7	✓ 2,016	2,519	31.6
1923	1,277,342	114.9	✓ 2,454	165,167	40,690	107.5	✓ 322	2,841	31.4
1924	1,300,405	116.9	✓ 23,063	188,230	42,297	111.8	✓ 1,607	4,448	30.8
1925	1,322,762	118.9	✓ 22,357	210,587	43,582	115.1	✓ 1,285	5,733	30.4
1926	1,326,191	119.2	✓ 3,429	214,016	44,677	118.0	✓ 1,095	6,828	29.7
1927	1,345,326	121.0	✓ 19,135	233,151	44,315	117.0	- 362	6,466	30.4
1928	1,364,451	122.7	✓ 19,125	252,276	45,008	118.9	✓ 693	7,159	30.3
1929	1,341,270	120.6	- 23,181	229,095	44,572	117.8	- 436	6,723	30.1
1930	1,333,521	119.9	- 7,749	220,346	44,690	118.0	✓ 118	6,841	29.9
1931	1,345,978	121.0	✓ 12,457	233,803	44,472	117.4	- 218	6,623	30.3
1932	1,323,584	119.0	- 22,394	211,409	44,003	116.2	- 469	6,154	30.1
1933	1,269,903	114.2	- 53,681	157,728	42,819	113.1	- 1,184	4,970	29.7
1934	1,244,768	111.9	- 25,135	132,593	41,632	109.9	- 1,187	3,783	29.9
1935	1,221,343	109.8	- 23,425	109,168	41,295	109.1	- 337	3,446	29.6
1936	1,194,287	107.4	- 27,056	82,112	40,932	108.1	- 363	3,083	29.2
1937	1,167,183	104.9	- 27,104	55,008	40,854	107.9	- 78	3,005	28.6
1938	1,123,283	101.0	- 43,900	11,108	40,764	107.8	- 90	2,915	27.6
1939	1,093,712	98.3	- 29,571	- 18,463	39,869	105.3	- 395	2,520	27.4
1940	1,040,883	93.6	- 52,829	- 71,292	38,793	102.2	- 1,166	854	26.9
1941	998,574	89.8	- 42,304	-113,601	37,793	99.7	- 1,000	- 146	26.5
1942	956,123	86.0	- 42,451	-156,052	36,887	97.4	- 816	- 962	25.9
1943	910,678	81.9	- 45,445	-201,497	36,108	95.3	- 779	- 1,741	25.2

(1) Administration and supervisory officials are distributed by the Department of Public Instruction according to respective percent of pupils in elementary division each year; special teachers are classified as 90 percent elementary; and extension teachers as 5 percent elementary.

TABLE 56

PUPILS IN AVERAGE DAILY ATTENDANCE, NUMBER OF TEACHERS INCLUDING ADMINISTRATION AND SUPERVISORY OFFICIALS, AND PUPIL - TEACHERS RATIO IN THE SECONDARY SCHOOLS OF PENNSYLVANIA

School Year	Pupils in Average Daily Attendance	Ratio to 1920	Annual		(1) Ratio to 1920	Annual Increase Decrease	Cumulative Increase Decrease	Pupil Teacher Ratio
			Increase or Decrease	Cumulative Increase or Decrease				
1920	132,198	100.0			7,175	100.0		18.7
1921	145,639	110.2	+ 13,441	13,441	7,295	101.7	+ 120	20.0
1922	173,601	131.3	+ 27,962	41,403	7,794	108.7	+ 499	22.3
1923	182,423	138.0	+ 8,822	50,225	9,327	129.9	+ 1,533	19.6
1924	194,622	147.2	+ 12,199	62,424	9,580	133.6	+ 253	20.3
1925	216,692	163.9	+ 22,070	84,494	10,288	143.3	+ 708	21.1
1926	224,083	169.5	+ 7,391	91,885	11,249	156.8	+ 961	19.9
1927	220,518	166.8	- 3,565	88,320	13,484	187.9	+ 2,235	16.4
1928	234,900	177.7	+ 14,382	102,702	14,763	205.8	+ 1,279	15.9
1929	267,252	202.2	+ 32,352	135,054	16,197	225.8	+ 1,434	16.5
1930	327,607	247.8	+ 60,355	195,409	17,133	238.8	+ 936	19.1
1931	362,105	273.9	+ 34,498	229,907	18,404	256.6	+ 1,271	19.7
1932	411,979	311.6	+ 49,874	279,781	19,673	274.1	+ 1,269	20.9
1933	507,600	384.0	+ 95,621	375,402	20,066	279.7	+ 393	25.3
1934	528,415	399.7	+ 20,815	396,217	20,332	283.3	+ 266	26.0
1935	542,649	410.5	+ 14,234	410,451	21,029	293.0	+ 697	25.3
1936	555,358	420.1	+ 12,709	423,160	21,072	304.9	+ 843	25.4
1937	556,773	421.2	+ 1,415	424,575	22,455	312.9	+ 583	24.3
1938	581,909	440.2	+ 25,136	449,711	23,279	324.4	+ 824	25.0
1939	613,116	463.8	+ 31,207	480,918	24,119	336.1	+ 840	25.4
1940	627,118	474.4	+ 14,002	494,920	25,274	352.2	+ 1,155	24.3
1941	613,909	464.4	- 13,209	481,711	25,554	356.1	+ 280	24.0
1942	582,473	440.6	- 31,436	450,275	25,679	357.9	+ 125	22.7
1943	533,550	403.6	- 48,923	401,352	25,204	351.2	- 475	21.2

(1) Administration and supervisory officials are distributed by the Department of Public Instruction according to respective percent of pupils in secondary division each year; special teachers are classified as 10 percent secondary; and extension teachers as 95 percent secondary.