Financial and Administrative Problems of Nevada Schools, and Suggested Solutions

A STUDY BY THE

Nevada School Finance Survey Group

Bulletin No. 5

DEPARTMENT OF EDUCATION, STATE OF NEVADA

NEVADA LEGISLATIVE COUNSEL BUREAU

NEVADA TAXPAYERS ASSOCIATION

DECEMBER 1948

CARSON CITY, NEVADA
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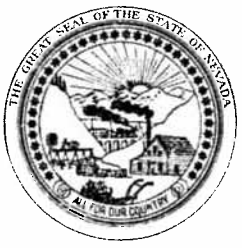

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NEVADA SCHOOL FINANCE SURVEY GROUP

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FOREWORD

Free public education is the very cornerstone of democracy. Freedom, to perpetuate itself, must continually be fed by citizens who are alert and responsive to the needs of the society in which they live. A citizen in a free society must be taught to think and to question and to examine every issue on its own merits. In developing this attitude the public school plays an important part.

Because public education is so important in a democracy, it is obviously necessary to so arrange the system that, within the limits of the resources available, all children receive the maximum education under optimum circumstances. Education must be organized for the benefit of those being educated, and not those who are doing the educating. It is with this philosophy in mind that this study has been approached by the School Finance Survey Group.

Educators and many laymen have long felt that the structure of the school system should be closely analyzed, its strong points implemented, and any defects corrected, so that the student might have the maximum amount of the school dollar devoted to the educative process and receive the best education. The proposal for this specific survey was first made in December of 1946 at a meeting of the Nevada State Education Association by the Nevada Taxpayers Association. At that time, the Education Association was giving final consideration to its proposed law granting, among other things, additional State support for public schools. The Taxpayers Association endorsed the proposals at that meeting, but at the same time asked the educators for support of a plan to create a State Education Survey Commission to carry on a study of the whole problem of financing the schools.

A bill creating the commission was passed by the Senate at the 1947 Session of the Legislature but failed to be reported out of committee in the Assembly. The Taxpayers Association was, nonetheless, going ahead on its own with a survey. Meanwhile, the Legislative Counsel Bureau had instructed the Legislative Counsel to start a survey, and the State Department of Education also had plans for a study. By mutual agreement, the three groups pooled their resources, and began a comprehensive study in May of 1947.

The information contained in the following pages is basic to the complete understanding of Nevada schools. The recommendations are based on facts and have been examined by educators, legislators, and Nevada citizens.

It is appropriate to extend the sincere gratitude and appreciation of the group to all those who so tirelessly worked on the survey. Byron Stetler, Deputy Superintendent of Public Instruction, Fourth Supervision District; John Fant, Reno public schools; Dwight Dilts, Retirement Clerk, and J. R. Warren, Office Deputy, the State Department of Education, were in attendance at practically every meeting of the survey committee, and their help was invaluable, it being doubtful if the survey could have been concluded without their assistance. The

Nevada Council of School Administrators, and its president, Mr. C. M. Luce, edited the study and made extremely helpful suggestions and criticisms.

The members of the survey group are Harry S. Allen, Director, Nevada Taxpayers Association; Mildred Bray, State Superintendent of Public Instruction, and J. E. Springmeyer, Legislative Counsel. Mr. Allen outlined the study and acted as the director of the research. Miss Bray analyzed the school laws and provided large amounts of information on the operation of the State Department and the school system. Mr. Springmeyer compiled tables and statistics, and engaged in much of the actual research.

A report on the work of the survey group was made and the recommendations adopted by it were presented to the teachers at the 1948 State Teachers Institute in Las Vegas on October 20. These recommendations were endorsed by The State Institute and The Nevada State Education Association in joint meeting on October 22.

The work of each of these groups, individuals, and of the committee, it is hoped, will pay dividends in improved education and, as a result therefrom, improved citizenship in the State of Nevada.

FINANCIAL AND ADMINISTRATIVE PROBLEMS OF NEVADA SCHOOLS, AND SUGGESTED SOLUTIONS

A Study by the Nevada School Finance Survey Group

CHAPTER I

INTRODUCTION AND SUMMARY OF MAJOR FINDINGS

Free public education has been provided and financed in Nevada since Territorial days. The Constitution of the State makes provision for the establishment of free public schools and for their financing. The original laws relating to schools in the State were largely borrowed from California, because, at the time Nevada became a State, its neighbor on the west had been an integral part of the Union for over a decade. Most of the men of the early legislatures of the State were people who had originally come from California, and they brought with them the system which had been set up there.

The method of financing public education has historically developed along the line of dividing the cost among all levels of government, including the State, the county, and the school district itself. There is some evidence, as a matter of fact, which tends to lend weight to the conclusion that the original framers of the State Constitution intended a large share of school funds to come from the State. The provision for a State Permanent School Fund and a State school tax in the basic law of Nevada would seem to indicate that at least some State responsibility for education of future citizens was envisaged. Whatever money the State has given to the schools has always been allocated on the basis of some type of apportionment formula. The original formula was based on census children residing in the school district. In 1925 this was changed to grant State money on the basis of the actual number of pupils in attendance in the schools. The actual amount of per-pupil and per-teacher apportionments which the State has given has varied considerably over the years, and the method of computing these apportionments has changed from time to time, but the basic system by which State support is distributed to the individual schools remains largely unchanged from the time of its creation.

The school laws have always been liberal in the matter of creating new school districts, with the result that the pattern of organization of Nevada schools included 238 individual school districts in the year ending June 30, 1947. The fact that Nevada is a State of broad expanses and meager population has created problems of organization and finance in the school system of a serious nature. For the most part, the school districts of Nevada are of extremely low assessed valuations and taxable wealth. Some idea of the low assessable valuation of Nevada school districts may be had from the fact that in 1947, only

5 of the 143 one- or two-teacher rural school districts could, through the levy of the maximum special tax, support the $2,900 minimum expenditure program set by the 1947 School Code.

Another indication of the smallness of Nevada school districts was that they educated, in most instances, a very small number of children. On the basis of a standard number of pupils which the school should have to operate to its maximum efficiency, only 12½ percent of Nevada's schools were of sufficient size. The question arises as to whether or not it is possible in the State of Nevada to correct, to any degree at all, the problem of the small school, and whether anything can be done to overcome the geographic and population characteristics of the State. The solution of this problem posed one of the greatest puzzles to the School Survey Group.

If the organization of the local school district presented difficulty, the State Department of Education, on the other hand, is set up under statutes that are basically sound and in conformity with the best principles of public administration, but greater departmental efficiency could be achieved by some reorganization.

The State Department of Education is already divided into supervision districts for the purpose of better administering education over Nevada's wide geographic area. This is a recognition of a basic problem, and the supervision district system offers a basis for considerable streamlining of the administrative processes. Attention should be given in the organization of the State Department of Education to the incorporation of the vocational education branch into the general framework of the department. This organizational problem was dealt with by the survey, and suggestions for improvement were made.

The chief organizational difficulty has been the small school district. The report contains suggestions for overcoming this problem. The school district does not exist as an end in itself. The State Constitution says nothing about school districts, but only provides that the State set up an educational system. The State has felt that the creation of a small school district has in the past been a useful method of helping administer education. It is one conclusion of this survey that the existence of many small school districts is now doing disservice to education and to the interests of efficient public school administration. The State, therefore, has the responsibility as well as the authority to redefine the school district and redraw the boundaries. There are, at the present time, 42 school districts in the State supervision districts which, in the opinion of the Deputy Superintendents of Public Instruction, might be either abolished or consolidated with a larger and adjacent district. Such a procedure might improve the standard of education for the children attending these schools.

The survey recognizes that the process of voluntary consolidation is painstakingly ineffectual, as is evidenced by the fact that in the last ten years the number of consolidated school districts has remained almost constant, although some of them have increased in size.

The school survey looked to other States which were faced with the same problem, and the general pattern seemed to be that a State

board is created with authority to effect the needed consolidations. In the State of Kansas, where 97 percent of the schools were one-teacher rural schools, over 3,000 such consolidations were effected in less than two years by the State consolidation board. The school survey group therefore proposes as its first major recommendation that under specific legislative authority, an interim lay committee be appointed by the State Board of Education; that such committee be given standards for its organization and procedures; and that it be authorized and required by legislative act to consolidate the school districts which conform to the standards. Such a procedure, it is felt, would quickly and effectively eliminate as many of the small inefficient schools as can be eliminated. The State has the moral as well as the legal responsibility for carrying out such a program.

The second recommendation of the school survey group is that an Assistant Superintendent in charge of finance, budgeting, and statistics be provided for in the State Department of Education. This recommendation is necessary, first, to relieve the Superintendent of responsibility for many details which interfere with the development of educational policies and practices, but more important, the officer is needed to develop improved fiscal policies at the local level of school administration. The School Survey Group has found a consistent lack of modern accounting and budgeting procedures in many of the local school districts. The State is now providing to these rural schools a major portion of their revenues, and in the over-all picture of school costs, is furnishing half of the money. Under these circumstances, the State has the obligation and right to insist on and make provision for the more efficient handling of these funds. This can only result when there is placed in the State Department of Education an officer with the time and the qualifications to carry out a program of financial supervision.

The third recommendation is that the Field Deputy Superintendents of Public Instruction be provided with an adequate staff and commensurate compensation, and that the duties of the office be extended to include a pre-audit of school district expenditures. Here again, the Deputy Superintendents, like the chief State school officer, have become so involved in routine clerical matters that in many cases they are unable to perform the statutory and professional duties of the office. In order to completely carry out the requirements of enforcing modern budget procedures, it appears to be necessary that some one official be given the authority to pre-audit all school expenditures. The duty falls logically to the Deputy Superintendents of Public Instruction, because they have the responsibility of aiding the local school district, not only in matters of education, but in matters of finance.

One of the most difficult stumbling blocks facing efficient financial management is the conflict which occurs through the use of both the calendar and the fiscal year in school budgeting. Under the present system, a budget for a school must be prepared on the basis of half of two different years. Under such circumstances, efficient planning and management is very difficult. It is, therefore, recommended that all phases of school budgeting for both revenues and expenditures be placed on a fiscal year basis.

Central purchasing has proven itself in the field of educational expenditures. The advantages and possible savings through the mass purchase of goods is not merely theoretical, but something that has been demonstrated time and time again. The creation of a central purchasing system for the schools of Nevada would create many problems, however, primarily because of the distances involved and the fact that many schools purchase relatively small amounts of material. There has, however, been considerable discussion of the possibilities of setting up a central purchasing system for the State government, and if such a system is set up, the survey recommends that its services be made available to all the schools of the State.

The 1947 Legislature provided $3,700,000 for the 1947–1949 biennium to the schools. This amount was based on the estimated average daily attendance for the next two years. The number of children attending public schools has, however, increased beyond reasonable expectations, with the result that a larger number of apportionments than were anticipated have been required under the Statutes. This means that approximately $241,000 will be needed as a deficiency appropriation to the State Distributive School Fund to cover the complete January 1949 apportionment. The survey recommends that the required appropriation be made by the Legislature. In addition to the deficiency appropriation, the survey recommends that adequate financial provision be made by the 1949 Legislature to carry out the provisions of the 1947 School Code, which provided for the teacher and pupil apportionments in the amounts specified by that code. If adequate financial provision is made, future deficiency appropriations should be unnecessary. The 1947 School Code, in an endeavor to guarantee adequate salaries to Nevada teachers, had two provisions relative to teachers' salaries. The first was that no certified, full-time teacher in the State could receive less than $2,400 a year. The second provision was that the entire State apportionment must be used for teachers' salaries. The survey recommends that the minimum salary be maintained in its present form, but that the requirement that the entire State apportionment be used for teachers' salaries be eliminated. If this were done, the basic pay for teachers would remain at its present level; yet, at the same time, the local school districts would be able to use some of their funds for other needed school purposes. In addition, the possibility of discrimination in favor of the consolidated school district would be eliminated.

Under the present statutes, a school district that is created after the regular apportionment period has a very difficult time in financing itself, because only a limited amount of funds is available from the normal revenue sources. To correct this situation, the school survey recommends that the laws be changed so as to permit a new school district to receive its full teacher and pupil apportionment for the period in which it is established.

Detailed diagnosis of the costs of education reveal that in the one- and two-teacher schools about 76 percent of the cost goes for the salary of the teacher. This means that on the basis of a $2,400 yearly minimum, the expenditures of the one- and two-teacher schools should be $3,200 a year and $6,400 a year, respectively, instead of the present

$2,900 and $5,800 figures. It is recommended that the amount of State aid for one-teacher rural schools and two-teacher schools be, therefore, raised to $3,200 and $6,400, respectively. The amount of money involved totally is not a significant factor in the State's financial structure.

In addition to these recommendations for adoption by the 1949 Session of the State Legislature, the school survey recommends that further study be given to (1) the feasibility of administering schools on either a community interest, county unit, or regional basis, instead of the present school district system; (2) that further study be given to the problem of school transportation and capital improvement; and (3) that the newly created Assistant Superintendent in charge of budgeting and finance carry on a study, the aim of which would be to develop a more efficient system of school finance.

CHAPTER II

ORGANIZATION FOR EDUCATION IN NEVADA

During the 1946–1947 school year there were 197 elementary schools and 41 high schools in Nevada. During the 1927–1928 school year there were 322 elementary schools and 36 high schools. The change in the number of schools during the twenty-year period, 1927–1947, is shown in the following table:

TABLE I

NUMBER OF SCHOOLS IN NEVADA 1927–1947

Year	Number of elementary schools	Number of high schools	Number of one-teacher schools
1927–1928	322	36	212
1931–1932	286	37	198
1936–1937	276	47	173
1941–1942	237	44	143
1946–1947	197	41	92

Source: Biennial Reports, State Superintendent of Public Instruction.

This table shows that the decrease in the number of schools has come about because of the decrease in the number of one-teacher schools. This has happened as a result of economic and sociologic factors, there having been no legal factors involved.

School districts in Nevada vary in size from very small to large. The maximum size of a district set by statute, with certain exceptions, is 256 square miles in area and twenty miles in length in any one direction. School districts also vary in wealth and number of children. The following table shows the wealth of 143 school districts per apportionment teacher.[1] The assessed valuations were taken from the 1947 budgets. One apportionment teacher is counted for each 20 pupils in average daily attendance. Only 143 districts are shown because the budgets from the other districts did not show the assessed valuation, the information not being required when districts do not levy a district tax for the support of the school.

TABLE II

VALUATION PER APPORTIONMENT TEACHER IN 143 ELEMENTARY SCHOOL DISTRICTS

Valuation	No. of districts
Less than $60,000	16
60,000– 119,000	28
120,000– 179,999 Median	28
180,000– 239,999	14
240,000– 299,000	13
300,000– 359,999	11
360,000– 419,999	7

[1]An apportionment teacher is one teacher for each twenty pupils or major fraction thereof. See page 26.

TABLE II—*Continued*

Valuation	No. of districts
420,000– 479,999	5
480,000– 539,999	2
540,000– 599,999	4
600,000– 659,999	2
660,000– 719,999	3
720,000– 779,999	1
780,000– 839,999	1
900,000– 959,999	3
960,000–1,119,999	1
More than 1,200,000	4

Source: Computed from budgets and apportionment records of the State Department of Education.

The median valuation per apportionment teach of the above table is $170,000. School districts are limited to a maximum tax of 25¢ for the support of an elementary school, and for the median district, this tax would yield only $425 per apportionment teacher, which is only 15 percent of the amount needed to operate a school according to the standard of $2,900 per apportionment teacher set by the State Aid to Rural Schools Act. Only five of the 143 districts could support their school entirely by a maximum local tax, assuming that no transportation costs were necessary.

Elementary school districts in Nevada vary in school population from three pupils in average daily attendance to 2,669 pupils in average daily attendance. The following table shows the distribution of Nevada elementary school districts according to the number of pupils in average daily attendance during the 1946–1947 school year.

TABLE III

DISTRIBUTION OF NEVADA SCHOOL DISTRICTS DURING 1946–1947 ACCORDING TO NUMBER OF ELEMENTARY PUPILS IN AVERAGE DAILY ATTENDANCE.

A. D. A.	Districts	A. D.A.	Districts
0– 10	87	101– 200	11
11– 20	23	201– 300	3
21– 30	14	301– 400	3
31– 40	10	401– 500	1
41– 50	8	501–1,000	7
51–100	7	Over 2,000	2

Source: Records of State Department of Education.

The median number of pupils in a Nevada school district is only 12, so that more than one-half of the districts operate with one teacher. Mort found in a study of the schools of the State of New York that an elementary school must have at least 142 pupils in order to use the number of pupils as an index of the cost.[2] The per-pupil cost for schools having less than 142 pupils increases rapidly as the size of the school diminishes. Assuming this to be true for Nevada schools, only

[2]Mort. Paul R., *State Support For Public Education*, Washington, D. C., The American Council on Education, 1935.

22, or 12½ percent, of Nevada school districts are large enough to operate efficiently.

TABLE IV

NUMBER OF CONSOLIDATED AND UNION SCHOOL DISTRICTS IN NEVADA FOR EACH YEAR, 1937–1947

Year	Number of consolidated districts	Number of union districts
1937–1938	16	17
1938–1939	17	17
1939–1940	16	14
1940–1941	16	15
1941–1942	16	15
1942–1943	16	13
1943–1944	17	15
1944–1945	17	14
1945–1946	14	12
1946–1947	16	10

Source: Records of State Department of Education.

This table shows that during the ten-year period from 1937 to 1947 the number of consolidated and union school districts in Nevada has varied from year to year, but for the ten-year period, the number of union districts has diminished from 17 to 10. Though the number of consolidated districts has remained constant these districts have been expanded to include new component districts. Some progress has been made toward a solution of the problem of the high cost of small schools by consolidation or unionization. But the number of one-teacher schools has been decreased due to other factors.

An elementary school district may be established whenever there are five resident children of school age, and the district may continue to function as long as there are three pupils in average daily attendance. When the average daily attendance falls below three pupils, the district is abolished and the County Commissioners assume control of the school property, with the exception that when two children are in actual attendance the school may continue operating until its funds are exhausted.

CLASSIFICATION OF ELEMENTARY SCHOOL DISTRICTS

School districts in Nevada are divided into first- and second-class districts, according to size. Any district having 10 or more regular elementary teachers is a district of the first class, and all others are districts of the second-class. There is no difference between first- and second-class districts in the methods of financial support. The chief differences are that a first-class district may employ a superintendent, who may be given a four-year contract after two years, and may adopt lists of library books and modify the course of study.

KINDS OF SCHOOL DISTRICTS

Nevada school districts are divided into the following classes according to organization:

Regular School District—A district not combined in any way with another district.

Joint School District—A district whose territory lies in adjoining counties.

Union School District—A district consisting of two or more elementary or high school districts controlled by one school board, but where the individual districts retain their own identity.

Consolidated School District—A district consisting of two or more districts which completely lose their separate identities, except for apportionment purposes, and which is governed by one school board.

County High Schools—A district consisting of the entire territory of the county, governed by a school board elected by all voters in the county, and supported by a tax on all property within the county. County high schools may establish branch county high schools within the county.

District High Schools—Any elementary school district may establish a district high school whenever three-fifths of the electors petition for a high school, and there are at least 10 students of high school grade residing in the district, and the proposed new high school is situated 40 or more miles from an established high school. If transportation is not feasible, or the cost is excessive, a district high school may be established within 40 miles of another high school, providing the State Board of Education so recommends. District high schools are supported in part by a special district tax, and by a county aid to district high school tax and, since July 1, 1947, by a State apportionment.

Combined Schools—A school where the children from two or more districts attend one school by contractual agreement between the separate districts. Such contracts may be terminated in June of any year.

SCHOOL BOARDS

Each Nevada school district is governed by a board of school trustees elected by the voters of each district. Candidates for the position of school trustee must be qualified electors of the school district. School trustees are elected the first Saturday in March of the even-numbered years, and take office on the third Saturday in March. County boards of education and boards of trustees of certain types of union districts are elected at the general election. In districts having three trustees, two are elected at each election—one for four years and one for two years. In districts having five trustees, three are elected at each election—two or four years and one for two years. School districts having 1,500 or more school children have five school trustees, and those districts having less than 1,500 school children have three trustees. Vacancies on boards of school trustees not filled by election are filled by appointment by the Superintendent of Public Instruction.

The board of school trustees is a body corporate and holds school property as a corporation. The clerk of the board must be a member of the board and, in districts employing eight or more teachers, but having less than 1,000 pupils, may be paid a salary of not to exceed $25 a month. In districts having 1,000 or more pupils, the clerk may receive up to $50 a month. When a county board of education has three or more high schools under its control, the secretary may be paid up to $75 a month.

The board of school trustees has general supervision of the schools within the district with the power and duty to make the budget and hire and set the salary of all employees, subject to the statutory minimum salary for full-time teachers. The board may purchase school sites and buildings and keep them in repair, subject to the following limitations:

Any item of repair or construction costing more than $5,000 must be approved by the voters of the district, excepting districts having 500 or more pupils, where the board may purchase sites or add not more than two rooms a year to existing buildings without vote of the people. Any item of repair or construction costing more than $500 must be advertised for bids. If school trustees fail to keep the school building in repair, the Deputy Superintendent of Public Instruction can order repairs not to exceed $100, and authorize the payment for same from district funds. A trustee cannot have a financial interest in any expenditures, and no employee of a district can be related to a trustee. Two exceptions to the Nepotism Act are widows with dependents and one teacher schools, where the teacher can be related to one member of the school board, providing her election is unanimous.

The board must maintain at least six months of school and, if funds are available, nine months of school. The board submits a budget each March to the Deputy Superintendent for approval, and copies thereof are forwarded to the County Commissioners, the State Tax Commission, and the Superintendent of Public Instruction, but no one has authority to change a budget submitted by a board of trustees except to correct errors.

The board may levy a local tax of not more than 25¢ per $100 for the support of an elementary school and the same amount for a high school. A like tax may be levied for the support of a kindergarten. The county board of education is not limited as to the amount of tax that can be levied for the support of a county high school.

Transportation may be provided by the board of any school district. If 25 percent of the electors petition for an election, and a majority of the voters approve, or if 75 percent of the electors petition for transportation, the board must furnish transportation for all children living two or more miles from the school. In second-class districts, the board must have the approval of the Deputy Superintendent before furnishing transportation without an election or petition of 75 percent of the electors. Transportation shall be terminated upon petition of a majority of the electors, or upon the vote of the electors at an election called pursuant to a petition signed by 51 percent of the electors.

Transportation may be supported by a local tax, the proceeds of which may be used for the purchase and repair of vehicles, payment of drivers' wages, payment of parents who transport children, and the purchase of liability insurance. The board may also contract with public carriers for the transportation of children. School districts are exempt from tort liability in connection with the transportation of pupils. There is a provision in the law whereby the County Commissioners can provide transportation and pay for it by a special county tax. This is being done in only one county.

School buses must have seats for all passengers, who must remain

seated while the bus is moving. School buses may be used for the transportation of pupils to contests or festivals, and teachers to conferences.

The law states that school buses must carry liability insurance and be in good mechanical condition, but no standards have been adopted. The following safety regulations are prescribed, the violation of which is a misdemeanor: (a) School buses must be labeled "School Bus" front and rear in letters eight inches high; (b) school buses must be equipped with a stop signal; (c) other vehicles must stop before passing from either direction a school bus which is stopping to discharge or pick up pupils; (d) school buses must stop at all railroad crossings.

Drivers of school buses must be under written contract and furnish bond in an amount of at least the amount of wages earned in one year. They must possess proper driver's licenses and meet all other standards set by the driver's license law. They must be 18 years old unless they are pupils, who may be licensed to drive school buses at the request of the school board, and providing they meet all other requirements, including one year of experience as a driver of motor vehicles.

School district funds are deposited with the County Treasurer. Disbursements are made by orders signed by a majority of the trustees. When properly signed, school district orders must be paid by the County Auditor and Treasurer, unless the budget is violated, or funds are not available. School districts must stay on a cash basis.

If a school district runs out of money and can show that this has resulted from circumstances that were not anticipated at the time the budget was prepared, the district can borrow money by securing an emergency loan, which must be approved by the State Board of Finance. Emergency loans must be redeemed by a special district tax within 30 months.

TABLE V

EMERGENCY LOANS REPORTED 1937–1946

Year	Amount	Year	Amount
1937	$28,500	1942	$32,140
1938	34,000	1943	17,000
1939	133,319	1944	23,598
1940	15,100	1945	14,100
1941	52,768	1946	8,875

Source: County Auditors' Reports.

The above table shows the emergency loans granted by calendar years from 1937 to 1946, as reported by the County Auditors. The year 1947 is not included because information for that year will not be complete until the reports for the 1947–1948 fiscal year are received. The amounts have varied from year to year.

DEPUTY SUPERINTENDENTS OF PUBLIC INSTRUCTION

There are no county superintendents of schools in Nevada. The usual duties performed by such officials are, in Nevada, performed by five Deputy Superintendents of Public Instruction, who are appointed for 4-year terms by the State Board of Education, which also sets the salary to be paid. Deputies now receive $3,900 per year. The qualifications for the Deputy Superintendents of Public Instruction are:

to have 45 months of teaching, at least 20 months in Nevada, and a high school teaching certificate. The State is divided into five districts, with a deputy in charge of each district.

The duties of a Deputy Superintendent of Public Instruction are: to visit each school in his district at least twice each year; to inspect school buildings and equipment; to examine the records and observe the work of the school; to advise school boards, to conduct teachers' meetings; and to conduct teachers' examinations. The deputy, in many instances, makes the budget for rural schools, and spends much time advising other school boards concerning budgets. In addition, each deputy must certify to the County Auditors that teachers are properly certified before teachers' salaries can be paid. He compiles a statistical report for the schools in his district for each school year, and has such other duties as may be assigned by the Superintendent of Public Instruction.

SUPERINTENDENT OF PUBLIC INSTRUCTION

In Nevada, the Superintendent of Public Instruction is elected for a 4-year term on a nonpartisan ballot. A candidate for the office of superintendent of public instruction must have had 45 months of teaching experience, 20 months of which must have been in Nevada; must be a college graduate, with at least 20 credit hours in educational subjects; and must hold a Nevada teacher's certificate of high school grade. The salary of the superintendent of public instruction is set by statute, and is now $4,200 a year, although the 1947 Legislature provided an additional $600 per year, effective up to January 1, 1949.

The powers and duties of Superintendent of Public Instruction are as follows:

1. To visit each county at least once each year, conduct institutes, consult with school officials, or address public assemblies and confer with school officers and educators of this and other States.
2. To apportion all State and county school moneys among the various schools of the State.
3. To report to the Governor of the State biennally, on or before the first day of December in years preceding regular sessions of the Legislature.
4. To prescribe rules and furnish forms for making all reports.
5. To call teachers' institutes, organize the program, and preside over the meetings.
6. To call meetings of the State Board of Education and keep the minutes thereof.
7. To require a written report from each deputy.
8. To supervise the work of the deputies and confer powers on the deputies.
9. Serve as executive officer for vocational education.
10. Supervise the duties of the Indian Education and School Lunch divisions.
11. Approve establishments for veterans' education and training.
12. Screen requests, allocate and approve applications for donable surplus property.
13. Promote educational research.
14. To perform such other duties relative to the public schools as

may be prescribed by law and to deliver to his successor in office all property belonging to the office.

STATE BOARD OF EDUCATION

The State Board of Education consists of five elective members and two ex officio members. The elective members are elected, one from each supervision district, for four-year terms on a nonpartisan ballot. Vacancies are filled by appointment by the Governor. The ex officio members are the Governor and the State Superintendent of Public Instruction. Members serve without pay excepting necessary travel and subsistence at the statutory rate while attending meetings. The board must hold four meetings each year, and such other meetings as are necessary. The Superintendent of Public Instruction is Secretary of the Board.

The principal duties of the State Board of Education are:

1. To prescribe and enforce the course of study for schools.
2. To revoke or suspend teachers' certificates for cause.
3. To publish a bulletin.
4. To prescribe rules and regulations for the issuance and renewal of teachers' certificates, providing any change cannot be effective until three months after notice.
5. To adopt text books for use in the elementary schools. For this purpose, five teachers are appointed to advise the board. Text book adoptions are good for four years, adoptions being made for some subjects each two years.
6. To prepare plans and specifications for rural school buildings.
7. To set salaries of Deputy Superintendents of Public Instruction.

The State Board of Education, with two more appointive members, one representing agriculture, and one labor, is the State Board of Vocational Education. This board employs the vocational supervisors, one of whom acts as director and has general supervision over the program of vocational education and vocational rehabilitation.

The State Board of Education is also the Public School Teachers' Retirement Salary Fund Board, which has a separate legal entity. This board has control and supervision of the retirement system for public school teachers in Nevada.

STATE DEPARTMENT OF EDUCATION

The State Department of Education is divided into the following divisions: Certification, retirement, vocational, school lunch, Indian education, and the main office. The chief duties of each division are set forth as follows:

Certification.

The certification office is handled by the certification clerk, whose salary is $2,600. The work of the office consists of the granting of teachers' certificates under rules adopted by the State Board of Education. Complete records are maintained for all teachers in the State, including transcripts of college records. When granted, teachers' certificates are kept on file by the Deputy Superintendent in whose district the teacher is employed, excepting life diplomas, which are given to the teacher.

Retirement.

The retirement office is handled by a retirement clerk, whose salary is $4,000. The work of the office consists of keeping the records of the retirement system, including individual accounts for all members. All receipts and disbursements of the Permanent School Fund and the Distributive School Fund are accounted for in books kept in the office.

Vocational.

The vocational office employs four supervisors and two stenographers. The supervisors receive $4,300, and the stenographers are paid at the statutory rate. The office supervises all vocational education in the high schools of the State, there being a supervisor for each of the three fields, agriculture, home economics, and trade and industrial. The other supervisor has charge of the vocational rehabilitation work of the State which is not connected with the public schools.

School Lunch.

The school lunch office employs a supervisor and a stenographer. The supervisor is paid $3,600, and the stenographer $2,400. The office has supervision over all school lunch programs in the State, allocates donated commodities, and disburses Federal and State funds to school-lunch projects.

Indian Education.

The office of Indian education employs a supervisor and a stenographer. The supervisor receives $3,900, and the stenographer $2,600. All funds for the support of this office are furnished by the Federal government. The office disburses Federal funds for Indian education to schools on the basis of a contract based on need. This is a new procedure, funds for Indian education having been, prior to 1946, allocated to schools on the basis of days' attendance.

Main Office.

The main office of the Department of Education is under the supervision of the Superintendent of Public Instruction and the office of the Deputy Superintendent of Public Instruction. The Superintendent of Public Instruction receives $4,200 ($4,800 per year up to January 1, 1949) and the Office Deputy $3,630. Three stenographers are employed at the statutory rate. The work of the office consists of publishing a bulletin, apportioning State and county moneys to school districts, running a placement bureau for teachers, preparing the biennial reports, supervising the other divisions of the department, supervising the work of the five field deputies, preparing all report forms and teachers' contracts, and conducting studies for the betterment of education in Nevada.

CHAPTER III

FINANCING PUBLIC EDUCATION IN NEVADA—1937–1947

INTRODUCTION

The financing of the public schools of the State has long remained a puzzle to all save those who were most directly concerned with the problem. Though in reality the financial system is considerably less complex than is true in many other States, the average layman, either through inability to wade through the statutes or indifference, does not have a grasp of this system. If the schools are to be understood and their problems solved, then it is vitally important that the financial system be thoroughly understood. This chapter traces the development of the school finance system over the last ten years, and analyzes some of its results.

In addition, the relative ability of the various governmental units to support an educational program will also be placed under the microscope of analysis. For it is useless to say what money should be spent or not spent on schools until we first know the ability of a government to collect that money. Regardless of the desires one may have as regards educational expenditures, those must need be delineated in terms of economic ability.

Primary interest has been focused on the effects of the action taken by the 1947 Legislature on school finance, and the belief is widespread that what is known as Assembly Bill No. 8 radically altered the school finances of the State. *While greater support was given to the schools from the State, the basic method of financing remained unchanged by the bill.* It is therefore proper to begin a study of school finances with a summary of the methods used before the passage of the 1947 School Code, and then show to what extent the new code corrected any weaknesses that developed in the past years.

Chapter III, unless specifically stated to the contrary, deals exclusively with the financial systems of the schools as they existed prior to the inauguration of the 1947 legislation. The high school laws were, however, left largely unchanged, and this is noted when high school financing is discussed.

TREND OF SCHOOL REVENUES

The education of children in the public elementary and high schools of the State received revenues of $2,112,219 in the year 1937.[1] This was the total amount of school revenue that was derived from all sources except Indian tuition, gifts, transfers, from other funds, and Federal grants under the George-Deen and Smith-Hughes Acts. All of the exceptions were minor when taken in the total picture, although such items as Indian tuition were and are extremely important to one or two individual school districts.

By the end of the fiscal year 1947, the revenues dedicated to educating the children of the State had increased to $3,583,625.[2] This figure

[1]Biennial Report of Superintendent of Public Instruction, 1936–1938.
[2]Compiled from County Auditors' Reports, 1947.

is before the State increased the amount of its support. In other words, the various governmental units in the State concerned with education had over the past decade been gradually increasing their expenditures for schools. *In actual dollars, $1,471,406 more was paid in taxes for schools in 1947 than in 1937. During the same period, A. D. A. increased from 18,109 in 1938 to 23,083 in 1947.*

DISTRIBUTION OF SCHOOL REVENUES

Nevada, like most other States, has relied on a combination of county, local school district, and State support for most of its school revenues. The percentage that each level contributes varies considerably between States, but the policy of having education paid for, at least in some degree, by each of the three jurisdictions has been adopted rather generally throughout the forty-eight States.

TABLE VI
DISTRIBUTION OF EDUCATION REVENUES IN NEVADA AND OTHER WESTERN STATES FOR 1947

State	Percent State	Percent local district*
Arizona	61.8	34.8
Colorado	10.7	88.8
Montana	23.0	75.4
Idaho	14.6	84.5
Utah	45.7	49.5
Nevada	18.0	82.0
Wyoming	26.0	71.1
New Mexico	76.8	24.2

Source: U. S. Department of Commerce, Bureau of Census Studies of State School Finance Systems.

*Local includes county and school district.

In 1937, school revenues in Nevada were divided among the three principal supporting agents as follows: $500,481 was apportioned from the State funds, $1,388,677 from the counties, and the balance of $223,061 came from local school district taxes.[3] From these figures, it can be readily seen that *the schools of the State of Nevada, for the most part, were in reality county schools, insofar as the financing of them was concerned.*

Yet, despite the preponderance of financial support for education that came from the county, the counties had the least control over school policies. (A more detailed discussion of the role of the county in school organization may be found in the chapter on school organization.)

To bring school expenditures down to a dollar and cents figure, at the end of the fiscal year 1937, 66 cents of that dollar came from the county, 23 cents came from the State, and 11 cents from the local school district.

By the end of the 1947 fiscal year, however, the situation had changed somewhat. The total school revenue of $3,583,625 was composed in the following manner: $633,830 came from the State, $1,942,746 from the counties, and $986,048 from the local school dis-

[3]See Table VII.

tricts, giving a school dollar whose component parts were 18 cents from the State, 54 cents from the county, and 28 cents from the local school district.

By 1947 the local school district was assuming a greater proportion of the revenues necessary for education than was true in 1937. In both cases, eliminating Federal and other miscellaneous funds, the State was giving less than it had been in 1937 on a proportionate basis, and the county also had decreased somewhat in importance, though out of every school dollar it still paid more than half. However, extreme conditions prevail in some counties. What had actually happened was that, even though the State, the county, and the school districts were all putting more actual dollars into schools in 1947 than was true in 1937, the proportion of the total that the State and county were paying had decreased, while the proportion of the total which was being made up through local district taxes had increased.

By the end of the fiscal year 1947, the amount of school revenue had increased to a considerable degree over the revenue that was available for education in 1937.

The complete trend of school revenue from each major source is provided in Table VII.

TABLE VII

SCHOOL REVENUES IN NEVADA BY MAJOR SOURCES AND AVERAGE DAILY ATTENDANCE, 1937–1947*

	Jurisdiction				
Year	State	County	District	Total	A. D. A.
1937	$500,481	$1,388,677	$223,061	$2,112,219	16,685
1938	438,653	1,387,836	244,794	2,071,283	17,228
1939	472,499	1,378,194	262,813	2,113,506	17,118
1940	550,575	1,419,905	281,583	2,252,063	17,817
1941	498,608	1,543,541	279,629	2,321,778	18,176
1942	521,416	1,645,041	342,961	2,491,418	18,329
1943	519,515	1,738,029	351,741	2,609,285	20,129
1944	558,279	1,936,449	415,450	2,910,173	19,450
1945	548,778	1,845,355	437,562	2,831,695	19,172
1946	532,906	1,535,138	793,771	2,861,835	20,083
1947	653,830	1,942,746	986,048	3,583,625	22,036

Source: Annual Reports of Deputy Superintendents of Public Instruction and County Auditors' Reports.

*Fiscal years ending June 30, 1937–1947.

SUMMARY OF FINANCIAL TRENDS

In the decade prior to the passage of Assembly Bill No. 8, school revenues were steadily increasing in actual dollar amounts. The amount being spent per pupil in average daily attendance was also increasing during the 1937–1947 decade. In 1937, 16,685 pupils were in average daily attendance in Nevada schools. This figure divided into total school revenues meant revenues of $127 per pupil. In 1947, the number of pupils in average daily attendance had increased to 22,036, giving a per pupil revenue of $163. Also, each unit of government responsible for support of the public educational program was increasing the amount that it was paying for education; the greatest increase, however, was in the revenue derived from the local school district.

SCHOOL LAWS AND APPORTIONMENT METHODS

To properly understand the changes which were effected by the 1947 Legislature, it is imperative that the evolution of the laws relating to the financing of education be presented. The basic concepts of the school finance as codified in the 1929 Compiled Laws and the 1935 School Code have changed little since the school laws were first written, with the exception that the granting of State support was now on the basis of average daily attendance instead of the school census. Each new law has been a refinement of an old law, a change in procedure, or a modification of the amounts granted by a specific jurisdiction. The basic fundamentals of school finance have, however, remained unchanged through the years, with the additional exception that an aid to rural school funds was set up as the further step toward equalization. Since the entire study is concerned only with public education since 1937, it will not go further back than the laws which were in effect at that time.

The Elementary School.

Laws relating to the support of the elementary education program were quite simple. Starting with the county tax, each county was limited by law to a school tax of 50 cents on each one hundred dollars of assessed valuation. Revenue from this tax was then apportioned among the public schools on the basis of $625 a year for each teacher apportionment, and a minimum of $2 a year for each child in average daily attendance, as shown by the last school census.[4] In the event that a 35-cent tax was insufficient to pay the required apportionment, then the State was authorized to pay the amount of the county share which the county was unable to raise.

The regular State apportionment to elementary schools came primarily from the State Distributive School Fund. This fund, too, has remained unchanged through the years insofar as its component parts are concerned. Its revenues are derived primarily from a general tax on property that was earmarked for the fund by each session of the Legislature. There were also minor receipts, such as fines and the interest from the State Permanent School Fund.

The apportionment of the State school moneys was on the basis of teacher-pupil apportionments. Prior to the passage of the 1947 School Code, the State allocated semiannually to each elementary school on the basis of $137.50 for each apportionment teacher (an apportionment teacher is one teacher for each twenty pupils or major fraction thereof). Thus, a school having thirty-one pupils would be allowed apportionments for two teachers even though only one was employed, and at least $8, but not more than $9 for each pupil in average daily attendance as shown by the last annual report of the Superintendent of Schools. Schools having only three or four pupils were granted only one-half of a teacher apportionment.

EMERGENCY FINANCING

In addition to normal State aid as outlined, provision had also been made for emergency help to the schools of the State. This aid was for new school districts.

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[4]Nevada Compiled Laws of 1929, sec. 5787, par. 139, and Nevada Compiled Laws of 1929, sec. 5799.

The law had provided a fund of $3,000 to be used by the State Superintendent of Public Instruction to pay $250 of the salary of a teacher in new school districts until the district began to receive its regular funds.[5] The county also paid $100 toward the salary.

EQUALIZING FUNDS

Emergency aid to districts was granted when the district had levied at least a 15-cent tax for schools, but was still unable to meet school costs, even after the regular State and county apportionments had been made. In such cases, the Superintendent of Public Instruction was required to pay $5 for each census child in the district; providing, however, that not more than $1,000 nor less than $50 was paid.[6]

The High School.

The basic laws relating to the financing of high schools were not altered by 1947 legislation, but were only supplemented by statutes giving State aid to high schools. Therefore, the following discussion pertains to a system that still exists.

Financing Nevada high schools was a more complicated procedure than financing the elementary schools. For the purposes of financing there are three basic types of high schools. First, there are the county high schools; second, district high schools in counties having a regular county high school; third, district high schools in counties having no regularly established county high school. Each type is financed in a different manner.

County High Schools.

The method of financing county high schools was simple and effective. *A county high school is financed in exactly the same manner as any other unit of government is financed.* The high school budget is submitted to the County Commissioners by the School Trustees and the commissioners in turn are required to include in the county tax rate a levy sufficient to cover the expense of the high school. There were no apportionments; instead, the school is operated on a budgetary basis. Though a minimum amount per teacher is required to be budgeted.

District High Schools in Counties Having a County High.

Prior to 1939, there was no distinction between district high schools as to whether or not they were located in counties that did or did not have county high schools. In 1939, the Act was changed to differentiate between the two groups.

Originally, all district high schools were financed on the basis of a cost of $200 per student. This was the combined amount of revenue that the county in its support of the district high schools and the district itself had to achieve. The system started out with the requirement that each district having a high school be required to levy a tax of 25 cents for high school purposes solely. If this tax failed to provide an amount equal to $200 per pupil, then the county was to make up the difference between the amount actually raised and the actual school budget, not to exceed a cost of $200 per pupil. County support for high schools, however, did not stop at this point. If the high school

[5]Nevada Compiled Laws 1929, sec. 5739.
[6]Nevada Compiled Laws 1929, sec. 5798, par. 5.

levied an additional 15-cent tax, then the county had to pay $100 per pupil regardless of the total revenue of the schools. In other words, the law was written to give the district an incentive to pay more of its own school costs. If a district had a total high school tax of 40 cents, they were assured $100 per pupil from the county. If, however, they had only a tax of 25 cents, they could only get the difference between their own revenues and $200 per pupil.

In all of these cases, there was no State aid for high schools.

By action of the 1939 Legislature, however, the method of financing was changed to differentiate between district high schools in counties which did and did not have a county high school.

The 1939 statute is still in force and requires that if the district high school is located in a county that has a county high school, the support for the district of $140 per pupil per year. Again, the county is required to pay 100 percent of the transportation costs if 25 percent of the registered voters of the county so specify in petition.

EFFECTS OF SCHOOL LAWS

These then are the statutory provisions relative to the financing of the public school system in Nevada. What has been the effect of the application of these provisions? In other words, have the laws operated to produce sound financing of the school system?

LACK OF STANDARDS

Table VIII tabulates the revenue per pupil in average daily attendance from State, county, and district sources.

TABLE VIII

REVENUE PER PUPIL IN A. D. A. FROM STATE, COUNTY, AND DISTRICT BY COUNTIES, 1947

County	Pupils in A. D. A.	Total revenue per pupil in A. D. A.	District revenue	County revenue per pupil in A. D. A.	State revenue per pupil in A. D. A.
Churchill	1,076	$162	$15	$110	$36
Clark	6,099	127	39	60	26
Douglas	279	184	25	130	28
Elko	1,760	137	39	75	27
Esmeralda	44	349	26	23	92
Eureka	148	258	0	237	20
Humboldt	629	185	20	137	23
Lander	243	255	27	200	27
Lincoln	840	154	23	103	28
Lyon	665	172	107	41	23
Mineral	882	103	4	60	38
Nye	375	167	36	103	27
Ormsby	575	90	14	38	38
Pershing	453	183	7	151	26
Storey	82	253	15	225	26
Washoe	5,283	142	39	75	21
White Pine	1,921	125	63	36	25

Source—Compiled from Deputy Superintendents' Reports.
NOTE—Totals may not add due to rounding off of figures.

This table graphically demonstrates one effect of the statutes on school finance. *It is obvious that revenue per pupil in average daily attendance is not based on the size of the school.*

DIFFERENCE IN PER-PUPIL COST BETWEEN HIGH AND ELEMENTARY SCHOOLS

It is an accepted fact that high school education per pupil is more expensive than grade school education. This fact is amply borne out by a comparison of the revenues per pupil in average daily attendance in high school as compared to the revenues per pupil in average daily attendance in the elementary school.

The average revenue from taxes per pupil in average daily attendance for high schools was $329 in 1947. The average revenue for pupils in the elementary schools during the same year was $140. In other words, *the education of each high school student required revenues, on the average, of nearly two and a half times what the education of a child in the elementary grades costs.*

There are several reasons for high school costs per pupil being higher than those in elementary schools. Teachers' salaries, which in all cases constitute the greatest item of expense, are higher in the high school than in the elementary school. Usually, the high schools have greater outlays for transportation than is true of the elementary schools, and thirdly, the high school curricula generally provides for such things as athletics and shop courses, which, of course, are not expenses that occur in the elementary schools. The detailed breakdown of expenditures for the high schools with the attendant reasons for higher costs are tabulated in the section of this study dealing with current school expenditures. (See Chapter V, page 47.)

Just as there is no standard revenue per pupil in the over-all picture, so too, it is apparent that no standard exists when the schools are taken independently.

In the high school grades, the cost per pupil ranges all the way from a low of $145 per pupil in Ormsby County to a high of $864 per pupil in neighboring Storey County. Ormsby County has 143 pupils in average daily attendance, while Storey County has but 13. To put it another way, the education of 13 high school pupils in Storey County required tax revenues in 1947 of $11,236. To educate over ten times that number in Ormsby County required tax revenues in the same year of $20,652, or just under twice as much. In every case where the number of high school pupils is few, the per-pupil cost is exceedingly high as compared to the cost of schools which have the larger number of students. And while no exact ratio occurs between pupils and revenue at the high school level, it can be safely said that the revenue per pupil is considerably less in the large schools than in the smaller schools.

The same picture generally holds true in the elementary schools. The highest per-pupil cost occurs in the county having the least number of pupils—Esmeralda. The lowest cost occurs in the county having the greatest number of pupils—Washoe.

Of course, there are many factors which enter into the cost of education. Revenues, as a matter of fact, are not the complete cost of

schools, because revenues are treated only as the money that is collected from either local tax or a county or State payment. Schools receive other income from such sources as gifts, transfers, and balances that are carried forward each year. The revenues from the State, county and the district, however, comprise the greatest share of the total cost.

Taking all of these factors into consideration, *it is still true that the highest per pupil costs are in the schools with the fewest number of pupils, and the lowest per pupil costs are in the schools with the greatest number of pupils.* In other words, if each school could educate a greater number of children, a lesser amount of revenue per student would be needed to maintain the educational level at the same place.

PRINCIPLES OF STATE AID

Specialists in school finance have developed four principles that could apply in the evaluation of any State-aid plan.[7] These are:

1. The principle of State responsibility.
2. The efficiency principle.
3. The equalization principle.
4. The prudential principle.

State Responsibility.

The principle is generally accepted that the State as a whole is responsible for education. The State has delegated this responsibility to the local districts. In this capacity, the local district acts as an agent of the State. Since it is of concern to every citizen that each child be given an education, it follows that the State has the responsibility of seeing to it that each local district maintains a desirable minimum program of education.

The Efficiency Principle.

It is necessary that schools be kept up-to-date. The schooling that was adequate in Nevada in 1937 does not necessarily fit conditions in 1947. Conditions change too rapidly.

Any community is seriously concerned with what the next community is doing in education. Local initiative does not have for an end merely local needs. Such narrow goals have of necessity passed away. It is necessary that the schools become more efficient, both to meet local needs and the broader requirements of citizenship.

The efficiency principle demands that the State shall make provision for local initiative. It also demands that local administrative and financial units be large enough for the operation of a public school system and for the provision of local leadership.

The Equalization Principle.

In 1923, Professors Strayer and Haig, noted specialists in school finance, clarified the principle of equalization. They found three essential elements in this principle.

1. The State must establish a minimum educational standard below which no school may go, but above which any school can go by local effort.

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[7]Frank W. Cyr, Arvid J. Burke, and Paul R. Mort. *Paying For Our Public Schools* (1938 International Textbook Co., Scranton, Pa.), page 83.

2. The financial support for the minimum program should be spread over the whole State, with the districts contributing according to ability.

3. All districts must be kept up to the minimum educational program through State supervision.

Since 1924, Mort and others have brought these principles down to a working basis, and several States have applied their methods. These methods make use of the State to tax and supervise, and make use of the district or county to tax locally and promote local effort and interest. In this way, equalization of both tax burden and educational opportunity can be achieved.

The Prudential Principle.

This principle involves the right of the State to insist upon the honest and efficient handling of money. It is under this principle that States are justified in demanding good budgetary procedures, adequate accounting to the public, and auditing.

How does the plan of State aid prior to the passage of Assembly Bill No. 8 compare with any of these principles?

State Responsibilities.

Nevada has always accepted some financial responsibility for all of its public schools. (This was strengthened by the action of the 1947 Legislature.) But State responsibilities in past years ended at this point. Little attempt was made in the statutes to arrive at a minimum standard of education. Some responsibility has been provided for the actual physical development and upkeep of the school plant, since the deputies may order improvement up to $100.

Legal provision for State supervision of school budgeting, accounting, or a fiscal policy does not for all practical purposes exist.

Efficiency Principle.

In some respects, the State system has adhered to this principle; in others, it has not. The financial set-up does provide for local initiative, but unfortunately such initiative has not always been forthcoming, as many of our school districts have not provided any local support for their schools. Of the 197 active elementary school districts, only 143 levy a special district tax at all for their own schools. *Local initiative and responsibility, therefore, has not been exercised, at least as to the financing of schools.* It is true that many school districts have very low assessed valuations, and that, because of this fact, virtually no revenue would be realized from a district school tax. Nonetheless, the psychological effect of insisting that a local school board assume some financial initiative would no doubt be salutory.

The failure of school laws to insist on local school district taxes, taken together with the fact that some territory is not in an organized school district, has greatly narrowed the tax base available for education. On the basis of the assessed valuation of 1947, the total value of property available for taxation in all counties amounted to $251,349,270. The total assessed value of the school districts, however, was only $184,581,859. In other words, *the assessed value of the counties exceeded the assessed value of the school districts by $73,070,411.* This

is possible, because if a school district does not levy a tax, the property is not assessed independently, and also because some territory is outside a school district. The complete effect in each county of the failure to insist on local school district taxes is tabulated in Table IX.

TABLE IX
COMPARISONS OF SCHOOL DISTRICT VALUATIONS TO COUNTY ASSESSED VALUATIONS, 1947

County	County assessed valuation	Combined school district valuation	Excess county valuation over district valuation
Churchill	$9,080,000	$3,715,973	$5,354,027
Clark	42,956,500	30,271,103	12,685,397
Douglas	4,303,000	4,163,145	139,855
Elko	37,600,000	22,719,603	14,880,397
Esmeralda	1,450,000	334,720	1,115,280
Eureka	6,600,000	.....	6,600,000
Humboldt	15,000,000	10,255,107	4,744,893
Lander	6,050,000	6,050,000	
Lincoln	9,700,000	7,350,275	2,349,725
Lyon	7,852,770	6,605,017	1,247,753
Mineral	4,700,000	4,040,922	560,000
Nye	4,397,156	2,031,654	2,365,502
Ormsby	2,900,000	2,588,465	311,535
Pershing	13,000,000	4,550,000	8,450,000
Storey	1,866,300	235,000	1,631,300
Washoe	60,500,000	50,398,525	10,101,475
White Pine	19,500,000	11,072,877	8,427,123
Total	$251,349,270	$184,581,859	$73,070,411

Source—County budgets on file in Tax Commission Office.

The efficiency principle also demands that school districts be large enough to support by themselves a public school system. Because of the characteristics of Nevada, it will always be impossible to conform completely to such principles on a district basis. In a State of vast distances, sparse population, and low valuations, there will probably always be areas with inadequate taxable wealth to support a school without considerable county and State aid.

ABILITY OF DISTRICTS TO SUPPORT SCHOOL SYSTEM

The efficiency principle demands that a local school district be large enough to support a basic educational program by itself. In the State of Nevada, however, many school districts, because of their valuations, are unable to conform to this principle. The only measuring rod available for ability to tax schools (or any other purpose, for that matter) is the assessed valuation. The school districts in the State of Nevada vary greatly in their size, in their population, and in their taxpaying ability.

There are school districts with a total assessment of as little as $7,500. Some school districts have a total assessment running as high as $50,000,000. These are, of course, the extreme high and low. The

fact remains, however, that on the basis of 1947 valuation, 21 school districts in the State of Nevada had an assessed valuation of less than $150,000. Another 38 districts have valuations of less than $500,000. A total of 138 school districts of the 143 that levy any support at all have valuations of under $1,000,000, which represents the amount of assessable property a school district would have to have if they wished to spend a minimum of $2,500 per classroom unit by levying the maximum allowable by law. Many of the districts have schools comprising more than one classroom unit. To put it another way, of the school districts which make any effort at all to support public education locally, *90 percent have assessed valuations which are insufficient to maintain a minimum standard by themselves.*

The Equalization Principle.

It is here that the Nevada plan of school finance has shown one of its greatest weaknesses. Basic State support has always been granted on the same basis to all schools, regardless of their size. A school with ten-teacher apportionment received ten times the amount a school having received one apportionment. Reference to Table VIII will show that even the revenue per pupil in average daily attendance is very close in each instance.

Conformity to the equalization principle requires, first, that the State set a minimum standard of education, below which no district would be allowed to fall, and pay a part, or all, of the cost of the program, based on the actual need of the local district.

The allocation of State money on a teacher-pupil apportionment formula has not promoted equalization.

CHAPTER IV

CHANGES IN FINANCIAL SUPPORT OF NEVADA SCHOOLS EFFECTED BY THE 1947 LEGISLATURE

The major changes in the financial support of Nevada schools brought about by the 1947 statutes of Nevada are:

1. State teacher apportionments for elementary schools were increased from $275 annually (or $125 annually if the average daily attendance for the preceding school year had dropped to 3 or 4) to $1,775;
2. Through assistance from the State Aid to Rural School Fund, one-teacher schools that levy the maximum special school district tax of 25 cents were assured a total annual revenue, exclusive of transportation costs, of $2,900 instead of the $1,800 provided in former statutes; and the annual revenue of two-teacher schools, exclusive of transportation costs, having a 25-cent special school district tax will be not less than $5,800;
3. Certain sections of the 1935 School Code providing for: (a) relief apportionments to high schools from the State School Reserve Fund, and (b) for relief for elementary schools under certain circumstances, were deleted;[1]
4. Provision was made for State support of high schools through the establishment of the State High School Fund and enactment of legislation directing how that fund shall be handled and how appropriations may be made therefrom;
5. A minimum salary of $2,400 for every "full-time school employee who is required to hold a Nevada teacher's certificate"—in other words, for each full-time teacher—was established by the 1947 Act.

STATE TEACHER APPORTIONMENTS FOR ELEMENTARY SCHOOLS FROM STATE DISTRIBUTIVE SCHOOL FUND

Since 1940 a decrease in the proportionate number of students preparing for the teaching profession has been noted. During the years of World War II, many teachers entered the Armed Forces, worked in plants producing tools of war or supplies for the progress of the war effort, or entered private employment. Patriotic motivation and economic interest and necessity were factors that seriously depleted the ranks of what was already an insufficient number of teachers. Coupled with this situation was the growing dissatisfaction of college-trained youth with living under the rather unsatisfactory conditions found in isolated communities, and the attraction larger salaries available for other types of work in large towns and cities offering cultural, recreational, and social stimulation.

As a result of the above and other factors, it was becoming increasingly more difficult year by year to secure well-trained teachers who had recent training in the practices of modern education. To provide enough teachers to fill vacancies, the State Board of Education was forced to modify its rules and regulations regarding the certification

[1]Nevada Compiled Laws 1929, sec. 5798, subparagraph 4a and 4b. Statutes of Nevada 1947, chap. 63, sec. 180, subparagraph 3.

of teachers and to permit teachers who had had no refresher courses for many years to teach on temporary or emergency certificates. Even this lowering of standards did not solve the problem or provide teachers for many rural schools. Teachers who had left the profession years before, either on retirement salaries or to marry and establish homes, returned to teaching. Even so, the situation became so acute that in many small school districts in Nevada where teachers could not be secured, either the children were without any formal education from year to year, or else the mother moved into town with her children during the school year, leaving the father on the farm or ranch. This upset the economic balance of these families, since the efforts of both parents, and often of the older children, were required to make the property yield an adequate income to support the family.

The situation in Nevada was complicated by the fact that some neighboring States were able to offer higher salaries, and secured for their schools teachers who normally would have remained in or come to this State.

The 1947 Legislature recognized this situation and initiated a minimum salary law which guarantees an annual salary of $2,400 per teacher, but a portion of the gain has probably been absorbed by the Nation-wide inflation.

Besides increasing the semiannual teacher apportionment from $137.50 ($62.50 in schools where the preceding year's average daily attendance had fallen to 3 or 4) to $887.50, the 1947 Legislature eliminated the practice of paying less than the normal semiannual apportionment for the schools with only 3 or 4 pupils in average daily attendance for the preceding school year.[2] [3]

Safeguards are established in the 1947 Act to insure that all of the State apportionment for teachers is spent on teacher's salaries.[4] The $2,400 minimum salary established for teachers is covered by the $1,775 provided by the State teacher apportionments and the $625 teacher apportionment required of the county.

Many of the larger school districts and some of the consolidated districts received teacher apportionments for more teachers than those districts actually employed. The provisions of the Statute that "Failure on the part of the board of trustees of any school district to pay a minimum annual salary of two thousand four hundred ($2,400) dollars to every full-time employee who is required to hold a Nevada teacher's certificate, or failure on the part of any such school board to utilize for the payment of salaries of such certificated employees the full amount of the apportionment for each teacher as herein provided, shall result in the forfeiture of all of the next semiannual State apportionment for each teacher to which such district may be entitled under the provisions of this act," insures that these State funds be utilized solely for the payment of salaries.

To this end, certificate of compliance forms have been drafted by the State Department of Education for execution by the various school boards of the State and verification by the deputy superintendents of those districts prior to each State apportionment.

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[2] 1935 School Code, sec. 151.
[3] 1947 School Code, sec. 180.
[4] 1947 School Code, through sec. 180, subpar. 2a.

July 1947, January 1948, and July 1948 State Teacher and Pupil Apportionments For Elementary Schools From State Distributive School Fund.

The July 1947, January 1948, July 1948 State apportionments have been the only ones made since the 1947 Act became effective. They demonstrate some of the statements above made. The breakdown of the distribution to each school district of the amounts credited to each county will appear in the bound volume of 1947–1948 and 1948–1949 Apportionments in the State Department of Education. In Appendix A attached to this report may be found a copy of the distribution of the State Distributive School Fund apportionment to each of the 17 counties of Nevada for the three semiannual periods above mentioned.

1. Using the same average daily attendance figures and applying the former principle of allowing $137.50 per teacher if the average daily attendance of each school district for the preceding school year were 5, and $62.50 if it were only 3 or 4, the State teacher apportionments would have amounted to $128,850 for the first half of the 1947–1948 school year, and to $121,812 for the second half of the same school year. Pupil apportionments for each period would have been the same under either the old law or the 1947 law, as State pupil apportionments in each case would have been based on $8 per pupil. (For tables showing the exact amount the various counties would have received for teacher and teacher-pupil apportionments for the two semiannual periods of the 1947–1948 and 1948–1949 school year, had the former rate above mentioned been applied, see Appendix B at the end of this report.)

It is sufficient here to note that the 1947 Statute provided to Nevada elementary schools from the State Distributive School Fund $1,337,975 more as State apportionments for the school year 1947–1948, and $1,411,850 more for the school year 1948–1949 than would have been provided under the former law.

Comparing the actual apportionments of the State Distributive School Fund for the 1947–1948 and 1948–1949 school years with the amounts which would have been apportioned under the old system, the following conclusions are evident:

1. That the State has provided Nevada elementary school districts $2,749,825 more as teacher and pupil apportionments during the current biennium with which to provide educational facilities to the children of Nevada than it would have provided these same districts under the old system.

2. That this increase of funds has been extended to every school district in the State entitled under either the 1935 or 1947 school codes to State apportionments.

3. That the new law does not carry the discrimination against 3- and 4-pupil schools that the 1935 School Code carried, for the basic semiannual apportionment of $887.50 per apportionment teacher applies to all legally operating schools regardless of the average daily attendance factor.

4. Under the Old School Code, it was possible for a consolidated school district having only one teacher to get 2- or 3-teacher apportionments. The new law does nothing to cure this system, but only insists

that all State apportionments be used to pay teachers' salaries, and if the school board decides that the entire amount should not be used for teachers' salaries, then that school loses its next semiannual apportionment. It is possible for a consolidated school with an attendance justifying the hiring of only one teacher to receive the maximum of 6-teacher apportionments, all of which, of course, would have to be used to pay the teacher's salary, which would make the salary of that teacher over $10,000 a year. There are no districts where this is actually being done to this degree, but the fact that each part of a consolidated district retains its identity for school apportionment purposes is one weakness in the school law which the 1947 Code did not correct.

It is difficult to measure the benefits accruing to Nevada schools through the increased supply of adequately trained teachers who were either attracted to teaching in this State through the payment of a living salary rate or returned to teaching for the same reason. The teacher supply has now improved to the point where the State Department has an active committee working on new rules and regulations to be presented to the State Board of Education for adoption so that Nevada requirements may eventually be raised above the prewar standards.

The following figures, supplied by the Certification Clerk of the State Department of Education, show the number of emergency certificates of various types issued to elementary and high school teachers in Nevada for the past five years:

1943–1944

War Emergency High School	26
War Emergency Junior High School	8
War Emergency Elementary	85
War Emergency Public School Music	5
War Emergency Kindergarten-Primary	3
Special War Emergency Elementary	27
Total	154

1944–1945

War Emergency High School	26
War Emergency Junior High School	6
War Emergency Elementary	53
War Emergency Public School Music	2
War Emergency Kindergarten-Primary	1
Special War Emergency Elementary	38
Total	126

1945–1946

War Emergency High School	37
War Emergency Junior High School	5
War Emergency Elementary	63
War Emergency Public School Music	4
War Emergency Kindergarten-Primary	3
Special War Emergency Elementary	58
War Emergency Industrial Arts	1
War Emergency Preinduction	4
Total	175

1946–1947

War Emergency High School	26
War Emergency Junior High School	4
War Emergency Elementary	63
War Emergency Special	1
Special War Emergency Elementary	75
War Emergency Kindergarten-Primary	3
War Emergency Vocational	6
Emergency Elementary	6
Special Emergency Elementary	5
Preinduction Certificate	4
War Emergency Preinduction	2
Total	208

*1947–1948**

Special War Emergency Elementary	28

*1948–1949**

Emergency certificates issued to January 1, 1949 (44 elementary and 3 high school)	47

Despite the fact that it was necessary to issue emergency certificates during the present biennium, only 28 Special War Emergency Elementary Certificates were issued in 1947–1948 as contrasted with 75 of this type in 1946–1947, 58 in 1945–1946, and 38 in 1944–1945. It is the Special War Emergency Elementary Certificates that have given the State Department of Education the greatest concern, since these certificates were designed to keep schools open in districts which, during the period of the extreme shortage of teachers, could not secure teachers prepared for the teaching profession. These Special War Emergency Elementary Certificates had to be issued in practically every case to people with the very minimum of preparation.

The State Board of Education discontinued the issuance of Special War Emergency Elementary Certificates in the summer of 1947, save to those teachers who had held similar certificates during the past two

*103 emergency certificates were issued during 1947–1948, and 47 in 1948–1949 to January 1, 1949, but these cannot be considered substandard since the applicants met all requirements for regular certification except recent professional training, and that requirement was or is to be met within the year.

or three years, and who had earned during each of such years a maximum number of credits offered by summer sessions in courses approved by the State Department of Education. To further protect the schools of the State from teachers without proper training, the State Board of Education discontinued the future issuance of Special War Emergency Elementary Certificates, but grants a temporary certificate to Nevada teachers who are highly recommended by the Deputy Superintendents, under whose supervision such teachers had taught the preceding school year, as being "outstanding teachers." Without exceptions, the teachers now teaching on these temporary certificates will have earned enough college credits to qualify for regular certification by September 1, 1949.

Emergency certificates in Nevada have in the main been issued to teachers with practically the normal amount of training, but who have not had the recent professional training required by the State Board of Education. This consideration will probably be extended another year while the shortage of teachers persists.

Compared with the record of the past six years, the State Department of Education and Board of Trustees experienced less difficulty in securing qualified teachers during the present biennium for most positions. The supply of vocational teachers is still low, probably because of the ability of vocational teachers to secure positions which pay higher salaries than those paid for teaching and a dearth of well-trained kindergarten teachers desiring placement in Nevada. Contrasted with years since 1942, when there were no teachers for as many as ten or twelve rural schools, or even an adequate supply for town schools, in 1947–1948, only two schools were unable to secure teachers, and this condition was due to the fact that living quarters at these two districts were not attractive. In 1948–1949 qualified teachers were available for every school district.

STATE SUPPORT OF RURAL SCHOOLS—ONE- AND TWO-TEACHER SCHOOLS

The first bill seeking to render special assistance to rural schools, whose total estimated revenue for a given calendar year was inadequate to provide even fair educational facilities for the children, was enacted in 1943.[5] This Act provided, among other things, that "The amount to be paid as aid to the rural school shall be the difference between fifteen hundred ($1,500) dollars in the case of a one-teacher school, and three thousand ($3,000) dollars in the case of a two-teacher school, and the amount determined to be available for the support and maintenance of the rural school for the then current school year after deducting the cost of transporting pupils." In other words, the Legislature gave additional aid to the small rural schools willing to tax themselves to the 25¢ limit. That bill was designed to equalize educational opportunities for rural schools.

The 1945 legislative session raised the amounts to which school incomes of these rural schools should be equalized to $1,800 for the one-teacher schools, and to $3,600 for the two-teacher schools.[6] Twenty-

[5]Statutes of Nevada, 1943, Chapter 159.
[6]Statutes of Nevada, 1935, Chapter 60.

seven rural schools in 11 counties qualified for this aid in 1946, and in 1947, a total of 32 schools in 10 counties received $13,576.94 as State aid.

Even this aid was not sufficient to enable many rural schools to operate. When the 1947 Legislature established a minimum teacher's salary of $2,400, it raised the rural aid equalization figures to $2,900 and $5,800 for the one- and two-teacher schools.

The Legislature has demonstrated its interest in the small schools of the State by providing State aid for rural districts and increasing the amount of aid as necessity demanded. Larger districts generally have a taxable wealth greatly out of proportion to that of rural districts, and rural areas and mining camps, in which many of the small school districts are located, frequently have more children and more expenses proportionately than the larger, more-able-to-pay districts. Larger districts also have principals, superintendents, school boards, and organizations who interpret the needs of their districts to the public and members of the Legislature. The distribution of benefits under State aid to rural schools is shown in Table XI.

TABLE X

DISTRIBUTION OF BENEFITS UNDER STATE AID TO RURAL SCHOOLS

Year	Number of schools aided	Number of counties in which aid was received	Total amount of aid
1944	2	1	$863.00
1945	7	6	1,829.45
1946	27	9	10,851.20
1947	32	10	13,576.94
1948	9	5	2,891.22

Source—State Department of Education.

There was some delay, in the first two years of the operation of the State aid to rural schools statute, in persuading trustees of school districts unaccustomed to levying any special school district tax to levy the 25¢ tax required of all districts participating in the benefits of the Act, but with mounting school costs, most of the very needy schools came within the provisions of the requirements in time for the 1946 apportionment of this fund.

There are obviously rural schools in Nevada, as indicated by the above summary, that can maintain even minimum school facilities only with the assistance of this State aid.

CERTAIN TYPES OF SCHOOL RELIEF FROM STATE FUNDS OMITTED IN 1947 SCHOOL CODE

The distribution of the $60,000 annually set aside for many years from the State Distributive School Fund to the State School Reserve Fund and the justification for this special relief to a relatively small number of school districts had been a source of concern to legislators at many sessions prior to 1947.[7]

The following tables will show how the State School Reserve Fund has been distributed over the past ten years:

[7]Nevada Compiled Laws, 1929, Section 5798, subparagraphs 4a, 4b, and 5a (School Code, 1935, Section 151).

TABLE XI
DISTRIBUTION OF RELIEF FROM STATE SCHOOL RESERVE FUND BY COUNTIES, 1938–1948

County	1938–1939 to 1946–1947: Nine-year grant to elementary schools under 1935 act	1938–1939 to 1946–1947: Nine-year grant to high schools under 1935 act	1947–1948	Total relief for ten years
Churchill	$20,085.01	$254.12	.....	$20,339.13
Clark	204,640.44	70,888.98	$20,294.26	295,823.68
Douglas	6,115.78	.....	.....	6,115.78
Esmeralda	1,745.73	.....	.....	1,745.73
Lander	628.46	.....	.....	628.46
Lincoln	22,765.21	.....	.....	22,765.21
Lyon	2,270.63	.....	5,659.48	7,930.11
Mineral	30,965.49	.....	.....	30,965.49
Nye	31,813.00	.....	.....	31,813.00
Ormsby	34,258.92	49,670.28	5,073.50	89,002.70
Storey	353.23	.....	.....	353.23
Washoe	12,334.03	.....	.....	12,334.03
White Pine	40,709.49	.....	.....	40,709.49
Totals	$408,685.42	$120,813.38	$31,027.24	$560,526.04

Source—Apportionment records of the State Department of Education.

STATE SUPPORT OF HIGH SCHOOLS

Through the action of the 1947 Legislature, Nevada high schools for the first time in history have been provided State support other than that relatively small sum earmarked for relief and distributed to a very limited number of high schools. Although the Nevada high schools were established under the law as a part of the Nevada school system and required to teach certain subjects, employ properly certificated teachers, and to submit reports required by the State Department of Education, until the present school year they were required to seek their entire financial support from: (a) the county, in the case of county high schools; and (b) the school district and county aid in the case of district high schools. Since the statutes require youth to remain in public school until 18 years of age, the need for these high schools is incontestable. With the passage of the 1947 School Code, Nevada county and district high schools were recognized as being entitled to State support to supplement their other sources of revenue.

The measure adopted by the legislators establishes a fund and a system of apportionment. The method of determining apportionment teachers for high schools is a modification of the method used for years in calculating the number of apportionment teachers for elementary schools. Instead of allowing one teacher for each 20 pupils or major fraction thereof, in average daily attendance for the preceding year, for high school teacher apportionments, one teacher is allowed for the first ten pupils, one teacher for each fifteen pupils of the next ninety pupils, one teacher for each twenty pupils of the next two hundred pupils, one teacher for each twenty-five pupils in excess of three hundred pupils. Thus a high school with eighty-nine pupils would receive six teacher apportionments, a school with one hundred and eighty-nine

pupils would receive eleven teacher apportionments, a school with two hundred and eighty-nine pupils would receive sixteen teacher apportionments, and a school with three hundred and eighty-nine pupils would receive twenty-one teacher apportionments. Major fractions of the number of pupils used as the basis are considered as an additional teacher unit. (Eighty-nine pupils over three hundred would entitle a school to four teacher apportionments, since three teachers would be allowed for seventy-five pupils, and fourteen is a major part of the next twenty-five.)

Since the statutes provide but $350 semiannually to high schools for each teacher unit, it is evident that the sum alone would not materially help finance any high school. Provision, therefore, was made for an equalizing apportionment for high schools upon a basis quite similar to the former State relief provided from the State School Reserve Fund. The ability of each district to support its own high school is considered in computing this equalizing apportionment.[8]

Copies of the July 1947 and the July 1948 apportionments made from this State High School Fund are attached to this report and marked "Appendices D1-D25 and D26-D51. These apportionments represent the first semiannual apportionment (July) for the 1947–1948 and the 1948–1949 school years. The January apportionments are exact duplicates of the first semiannual apportionment for that school year. For reference here, however, is set forth a summary of the amounts allocated to the various counties for distribution to the high schools from the State High School Fund in the two semiannual apportionments for the 1947–1948 school year and of the amounts which will be allocated to the high schools for the 1948–1949 school year.

TABLE XII

DISTRIBUTION OF STATE HIGH SCHOOL FUND BY COUNTIES, 1947–1948 SCHOOL YEAR

County	Basic apportionment	Equalizing apportionment	Total apportionment
Churchill	$11,900.00	$15,476.78	$27,376.78
Clark	49,000.00	52,960.26	101,960.26
Douglas	4,900.00	4,538.22	9,438.22
Elko	18,200.00	.....	18,200.00
Esmeralda	700.00	.....	700.00
Eureka	2,100.00	.....	2,100.00
Humboldt	7,700.00	.....	7,700.00
Lander	3,500.00	.....	3,500.00
Lincoln	8,400.00	.....	8,400.00
Lyon	7,700.00	2,435.32	10,135.32
Mineral	7,000.00	9,100.48	16,100.48
Nye	4,900.00	3,853.00	8,753.00
Ormsby	6,300.00	15,659.50	21,959.50
Pershing	5,600.00	.....	5,600.00
Storey	1,400.00	.....	1,400.00
White Pine	18,900.00	8,912.94	27,812.94
Washoe	46,900.00	.....	46,900.00
Totals	$205,100.00	$112,936.50	$318,036.50

[8]Statutes of Nevada 1947, Chap. 63, sec. 181.04, subparagraph 2.

DISTRIBUTION OF STATE HIGH SCHOOL FUND BY COUNTIES, 1948–1949 SCHOOL YEAR

County	Basic apportionment	Equalizing apportionment	Total apportionment
Churchill	$11,200.00	$11,898.34	$23,098.34
Clark	51,800.00	38,338.00	90,138.00
Douglas	4,900.00	2,979.38	7,879.38
Elko	20,300.00	.....	20,300.00
Eureka	1,400.00	.....	1,400.00
Humboldt	8,400.00	.....	8,400.00
Lander	3,500.00	.....	3,500.00
Lincoln	8,400.00	.....	8,400.00
Lyon	9,800.00	8,631.48	18,431.48
Mineral	7,700.00	12,886.70	20,586.70
Nye	4,200.00	1,592.72	5,792.72
Ormsby	7,000.00	15,855.06	22,855.06
Pershing	5,600.00	.....	5,600.00
Storey	1,400.00	.....	1,400.00
Washoe	48,300.00	.....	48,300.00
White Pine	18,900.00	4,694.76	23,594.76
Totals	$212,800.00	$96,876.44	$309,676.44

Source—Apportionments Records of State Department of Education.

If enrollments increase as anticipated, a larger amount will be required from the State High School Fund to cover the basic and equalizing apportionments for 1948–1949. The $318,036.50 distributed during the present school year was on the basis of 293 teacher units and an average daily attendance in all high schools during the past school year, or 5,190 pupils. Thirty-six Nevada high schools shared in the distribution.

MINIMUM SALARY FOR TEACHERS

The $2,400 minimum salary established for all certified elementary school teachers in Nevada is underwritten for elementary teachers by the State and county teacher apportionments of $1,775 and $625 respectively, annually, and leaving for the operation and maintenance of the elementary school districts receipts from their State and county pupil apportionments, special district taxes, miscellaneous receipts, and for those schools eligible, relief apportionments from the State School Reserve Fund, Indian Education Funds, and State Aid to Rural Schools.[9]

The high school teacher's minimum salary is guaranteed by the provisions of section 181.04 of the 1947 School Code. This section insures that every high school in the State shall receive not less than $3,500 per teacher unit; $700 of this amount is provided by the basic high school apportionment, and allocated to each high school on a teacher-unit basis. In some counties the remaining $2,800 is raised by a county high school tax, but in those counties in which a 35-cent tax, if levied throughout the county, would not provide $2,800 per high school teacher unit, an equalizing apportionment from the State high school fund provides the difference.

[9]Section 181.04, 181.05, Chap. 63, Statutes of Nevada 1947.

The funds for the State high school apportionments are provided in chapter 80, 1947 Statutes of Nevada, wherein $700,000 was appropriated from the State General Fund to the State High School Fund for the biennium, July 1, 1947, to July 1, 1949.

Reference to the last preceding table will disclose that $318,036.50 was expended from the State High School Fund for the first half of the biennium.

High schools receive their maintenance and operation funds from special district taxes, county taxes (a general county tax for county high schools and a county aid to district high school tax for high schools other than county high schools) and miscellaneous receipts. Transportation is sometimes provided for from regular school funds, sometimes from a special transportation tax, and as in Washoe County, by a county transportation tax. Many school districts, generally the larger ones, draw upon receipts other than those from teacher apportionments to supplement the salaries paid and to implement graduated salary schedules.

TREND OF SCHOOL ENROLLMENT AS SHOWN BY AVERAGE DAILY ATTENDANCE IN NEVADA ELEMENTARY SCHOOLS FOR THE PAST TEN-YEAR PERIOD.

Trends in school population in Nevada can be disclosed by a study of the average daily attendance in the elementary schools of the various counties of Nevada for the ten-year period immediately preceding January 1, 1948. In compiling that data, the average daily attendance of each county on which January State and county apportionments were based was used. These figures therefore include the average daily attendance of the preceding school year and the number of school children residing in districts established between July 1 and January 1. Since this latter number is negligible, the conclusions are accurate for statistical purposes. In fact, during the war years, few districts were established.

Increases in school attendance during the past ten years are marked in seven counties: Churchill, Clark, Lyon, Mineral, Ormsby, Pershing, and Washoe. The activities at the Basic Magnesium plant and McCarran Field, steady growth of the Las Vegas area, and the construction of Davis Dam are all reflected in the Clark County picture.

The extraordinary increase in Mineral County of from 136 pupils in average attendance for 1937–1938, to 717 in 1946–1947, reflects the developments at the Hawthorne Naval Munitions Depot. The peak of attendance in that county was in the 1944–1945 school year, when the average daily attendance soared to 825.

The reason for the increase of school children in Churchill, Lyon, and Pershing Counties, all agricultural and mining counties, may be partially attributed to the breaking up of large ranch holdings. The high prices for farm products and livestock have resulted in more families becoming interested in ranch. The increased number of families on farms and ranches has resulted in the employment of more people in neighboring towns as clerks in stores, service station attendants, and mechanics in garages. It is natural that this increased population should contain children of school age. Ormsby and Washoe Counties have had noticeable gains in population during this period.

Graphs showing the picture of the rise and fall of attendance in each county from the 1937–1938 school year to the close of the 1946–1947 school year are attached to this report as Appendix C.

Average Daily Attendance in Elementary Schools.

The following table shows the number of pupils in average daily attendance in the State for the years indicated:

TABLE XIII

NUMBER OF ELEMENTARY SCHOOL PUPILS ENTITLED TO APPORTIONMENTS IN THE JANUARY ALLOCATION OF THE STATE DISTRIBUTIVE SCHOOL FUND, 1939–1948.

Date	Pupils in A. D. A.
January 1939	12,346
January 1940	12,220
January 1941	12,270
January 1942	12,657
January 1943	12,937
January 1944	14,459
January 1945	14,187
January 1946	13,955
January 1947	14,720
January 1948	15,915

Source—Apportionment Records, State Department of Education.

It is evident that the school population has steadily increased, and there is every reason to believe that this trend will become even more accelerated during the coming years.

NEW SCHOOL DISTRICTS

The 1947 Legislature increased the amount the State pays to a newly established school district. Whereas the 1935 School Code provided that the State pay $250 and the county pay $100 to a newly established district to pay the teacher's salary and necessary operation expenses until the next apportionments were made, the 1947 School Code, section 186, provides that "not more than five hundred ($500) dollars" shall be allowed a new school district from the Emergency School Fund for each teacher to which the school is entitled. The county is required to contribute $200 for each teacher in a newly established district.

Experience gained during the yast year proves that the $700 so provided a newly established school district is not adequate, although supplemented by the normal funds such district will receive from subsequent apportionments during the first year of its existence to meet the statutory requirements for the teacher's salary and pay even meager operating costs. If it does not pay the minimum salary, then it forfeits the next semiannual state teacher's apportionment of $887.50.

If such new district is located in a county with a good balance in its County Reversion Fund, the Deputy Superintendent can order a transfer from that fund on the grounds that the new district is a "needy" district. However, some counties do not have a County Reversion Fund adequate to meet a situation of this nature. The other alternative is an application to the State Board of Finance for authority to incur an emergency loan; however, this remedy would not be open to a district unable to repay the loan within two and a half years, specified in the

statute. New districts are generally established in areas of extremely low-assessed valuation and could not repay a school loan within the statutory period.

The remedy seems to lie in one of the following procedures, either one of which would require legislative action: (1) Increase the amount paid a new district from the Emergency School Fund from $500 per teacher to not more than $900, or (2) Provide that the County Reversion Fund of each county be maintained at not less than $1,000 or $1,500 as of July 1 of each year, the money therefor being transferred from the County General School Fund before county apportionments are made or supplied from a special county tax, or (3) Allow such new district the regular semiannual apportionment for the period in which it is organized, regardless of the fact that the semiannual State apportionment has already been made to the other districts in the State and the apportionment to the new district would therefore have to be a supplemental apportionment.

DISTRICT HIGH SCHOOLS IN COUNTIES HAVING COUNTY HIGH SCHOOLS

Another problem which merits consideration is that of the excessive tax for high school purposes on property in a district high school district situated in a county operating a county high school. Such high school district is taxed for a county high school, a district high school, and for county aid to the district high schools of that county. This situation exists in Carlin, Montello, and Mountain City in Elko County, and the district high school district at Alamo in Lincoln County.

CHAPTER V

EXPENDITURES OF ELEMENTARY AND HIGH SCHOOLS IN NEVADA[1]

1938–1947

INTRODUCTION

What is the cost of operating schools in the State of Nevada, and how is the money spent? These are important questions that must be answered for the Legislature in order that that body may decide how much must be provided for school support for the next biennium. These questions must be answered in order to assist the Department of Education in evaluating education in Nevada, the adequacy of physical facilities, the salaries of teachers, and the steps that can be taken to give the children of Nevada the best possible education in the most economical manner. These questions must be answered for the educators of Nevada in order that they may compare operations and conditions, and improve administrative efficiency wherever possible. And last but not least, these questions must be answered for the taxpayers of Nevada who foot the bills and must know where the money goes.

It must be kept uppermost in the mind of the reader that the primary purpose of a study of costs in connection with a survey is to establish trends and tendencies. This is not easy because statistics and financial data do not describe various facts and physical conditions surrounding expenditures. The fact that a school is operated at a lower cost than other schools of similar size does not necessarily mean that it is operated in a more efficient manner, or that it is giving a better or worse education to children attending. This is particularly true in Nevada where conditions vary so greatly, and each school is almost a case by itself and can hardly be compared with its fellows.

However, the survey group felt that a start had to be made somewhere, and that an analysis of the ten-year period prior to the passage of Assembly Bill No. 8 might show trends and comparisons that would be valuable to educators and taxpayers, especially when financial data under the new law is available for comparison.

SOURCE OF MATERIAL

What was to be the source of the financial data? All claims go through county offices, and data for the county auditors' reports and the budget sheets, as prepared by the school boards in conjunction with the Deputy Superintendents of Public Instruction, must be obtained from records in the county court houses. It was decided not to use the data on the budget sheets because such data is compiled on a calendar-year basis and would not fit with data concerning the number of teachers and average daily attendance which is compiled on a school-year basis by the Deputy Superintendents. The County Auditors' reports are compiled on a fiscal-year basis, which coincides with the school year. The job of getting the material out of the County Auditors' reports was complicated by the lack of uniformity in the

[1]Statistical tables for this chapter will be found in Appendix D.

arrangement and listing of the breakdowns of expenditures and general inaccuracies of figures, especially as far as totals for each school are concerned. Errors varied from one cent to approximately $32,000 on the cost of various schools for a given year. In order to avoid distortion, it was necessary to make a careful check of all totals and to balance all tables. Difficulty was experienced in compiling the table for the school year ending in 1946, when the Department of Education prepared a new method of breaking down expenditures that was adopted by the Nevada Tax Commission, and in about half of the Auditors' reports for that year, one-half of the years' expenditures are shown under the old system and one-half under the new.

METHOD OF COMPILING TABLES

For the purpose of this study, the elementary schools were grouped according to the number of teachers actually teaching, thereby avoiding an excess number of groupings and keeping a simpler concept in the mind of the reader. There are schools in Nevada that are confronted with special conditions that are peculiar to them and to them only. Examination of the Deputy Superintendents' reports revealed further difficulties. Some superintendents and principals were listed with both the elementary school and the high school in a given locality, so the assumption was made that, generally speaking, such individuals were paid for the most part out of high school funds, and so they were not included in the total of teachers for the elementary school. Frequently the reports show that a teacher would teach for a portion of a year, resign, and be replaced by another teacher for the remainder of the year. In such situations, the two were counted as one teacher. Only full-time teachers were counted.

Another problem here was Educational District No. 1 in Clark County, where a number of schools of various size, existing under separate roofs in different geographic areas are operated as one administrative unit. They would fit nowhere and had to be a group by themselves.

It is necessary to note that the tables of expenditures do not include *all* of the schools of Nevada. In the group of one-teacher schools, it was decided to omit various schools from year to year that might distort the picture by being in operation for only a portion of the year. In the high school tables certain rural high schools were not included, because data on their expenditures were included with elementary school expenditures in County Auditors' reports.

Examination of Nevada elementary schools and the number of teachers teaching in each one disclosed that they would readily group into the following classifications throughout the ten-year interval: One teacher, two teachers, three teachers, four teachers, and so on through nine teachers; then ten to twenty teachers, twenty-one to thirty-five teachers, thirty-six or more teachers, and the Clark County consolidation.

It was impractical to group Nevada high schools in the same way as the elementary schools, because there would be for the most part not more than one to three schools in each group in a given year. Hence a separate table was compiled for each high school, covering the ten-year period.

Expenditures may be broken down into eight categories as follows: (1) salaries — administrators and teachers; (2) administrative and instructional costs other than salaries; (3) operation, including janitors' salaries; (4) maintenance and insurance; (5) transportation, including drivers' salaries; (6) capital outlay; (7) auxiliary services and miscellaneous; and (8) total cost. In addition, columns were compiled for the following: (1) number of schools; (2) numbers of teachers (where necessary); (3) number of pupils enrolled; (4) number of pupils in average daily attendance; (5) average cost per pupil in average daily attendance; and (6) the average cost per teacher. In determining items 5 and 6, capital outlay was included.

SUMMARY—ELEMENTARY SCHOOLS

An examination of the grand recapitulation of ten-year expenditures shows that the elementary schools of Nevada cost $17,212,316.80 for the ten-year period, with an average cost of $1,721,231 per year. It is to be noted that there are a few one-teacher schools omitted from this total. Teachers' salaries composed 66 percent of the total cost, administration and instruction costs composed 7 percent, operation 12 percent, maintenance 6 percent, transportation 4 percent, capital outlay, 4 percent, and auxiliary and miscellaneous 2 percent. Out of the total cost for the ten-year period, $4,332,971 was spent for the group of schools with thirty-six or more teachers, $2,847,303 for the group of schools with ten to twenty teachers, $2,296,337 for the group of schools with 21 to 35 teachers, and $1,946,290 for the group of one-teacher schools. The smallest total of $281,297 was for seven-teacher schools, but there were only one to two seven-teacher schools in the State on the average per year.

Total yearly cost of elementary schools in Nevada varied from a low of $1,438,988 in 1939 to a high of $2,278,026 in 1947, an increase of 58 percent. This increase was a steadily developing process throughout the ten-year period, except for the year 1945, when total costs were slightly under the figure for the year 1944.

The total number of elementary schools varied from a high of 224 in 1938 and 1939 to lows of 150 in 1945 and 154 in 1947, a decrease of 33 percent. This decrease was steadily occurring during most of the ten-year interval, and was due primarily to the great decrease in the number of one-teacher schools. There were 154 one-teacher schools in Nevada in 1939, but only 90 in 1947.

Turning to one-year averages, one-teacher schools are in the top spot as far as number is concerned, with an average number of 124 one-teacher schools operating each year. The low position is occupied by the seven-teacher group, with between one and two operating each year. There were, on the average, 190 elementary schools operating in Nevada each year.

The over-all average daily attendance for a year was 13,981, with an average of 19,420 pupils enrolled. The thirty-six or more teacher group had an average daily attendance of 4,125 for each year, which is the high figure. The ten- to twenty-teacher group is second with 2,600 per year, twenty-one to thirty-five teacher group is third with 2,270 per year, the one-teacher group is fourth with 979 per year, and the seven-teacher group is low with 217 per year. State-wide average

daily attendance figures for elementary schools have gradually increased during the ten-year interval from a low of 12,289 in 1939 to a high of 16,817 in 1947, an increase of 37 percent. These figures include kindergarten, but do not include a few scattered one-teacher schools that were omitted from the tables in order to avoid distortion because they were in operation for less than half the school year.

There were 681 elementary teachers employed in Nevada each year on the average, with 168 employed in the thirty-six or more teacher group, 124 employed in the one-teacher group, 93 employed in the ten- to twenty-teacher group, and ranging down to 10 employed in the seven-teacher group. The number of teachers has gradually increased during the ten-year period, along with the increase in average daily attendance. These two factors taken together with the increased cost of operation and salaries will account for the major portion of school cost increases.

In the average cost per pupil, during the ten-year period, the one-teacher school group tops the list, with a cost of $198.78 per pupil in average daily attendance. Three-teacher schools are next with $180.88, then the six-teacher group with $153.06, the two-teacher group with $150.73, and Educational District No. 1 in Clark County with $146.90. The low place is occupied by the twenty-one- to thirty-five teacher group with $101.76. Closely following is the thirty-six or more teacher group with $105,05, and the ten- to twenty-teacher group with $109.52. It is apparent that the larger schools operate at a smaller cost per pupil, unless transportation, operation, and maintenance costs become high, as might well occur if a school organization is serving a large territory, or if there are many small buildings in use. The average per-pupil cost of all elementary schools was $123.11.

An analysis of costs per pupil, in average daily attendance, for salaries of administrators and teachers shows considerable variation among the schools in the various groups. The range was from $151.19 per pupil in one-teacher schools to $66.01 per pupil in schools with thirty-six or more teachers. The average per pupil cost for such salaries over the ten-year interval was $81.61.

The per pupil (A. D. A) cost for administration and instruction other than salaries ranged from $12.75 per pupil in three-teacher schools to $6.11 per pupil in schools with twenty-one to thirty-five teachers. The average per pupil cost over the ten-year period was $8.06.

The per pupil (A. D. A.) cost for operation including janitors' salaries ranged from $20.64 per pupil in three-teacher schools to $11.14 per pupil in schools with ten to twenty teachers. The average per-pupil cost over the ten-year interval was $14.58.

The per pupil (A. D. A.) cost for maintenance and insurance ranged from $9.75 per pupil in three-teacher schools to $3.62 per pupil in schools with twenty-one to thirty-five teachers. The average per-pupil cost over the ten-year interval was $6.90.

The per pupil (A. D. A.) cost for transportation, including drivers' salaries, ranged from $13.43 per pupil in five-teacher schools to $1.36 per pupil in schools with thirty-six or more teachers. The average per-pupil cost over the ten-year interval was $4.93.

The per pupil (A. D. A.) cost for capital outlay ranged from $13.58

per pupil in three-teacher schools to $2.55 per pupil in eight-teacher schools. The average per-pupil cost over the ten-year period was $4.81.

The per pupil (A. D. A.) cost for auxiliary services and miscellaneous ranged from $4.46 per pupil in six-teacher schools to 60 cents per pupil in five-teacher schools. The average per-pupil cost over the ten-year interval was $2.22.

In the average cost per teacher, during the ten-year interval the nine-teacher schools top the list with $3,116.82 as the average cost per teacher per year. The ten to twenty-teacher group is a close second with $3,071.52, and the six-teacher group with $3,059.49 is third. The low position is occupied by the one-teacher group with $1,565.80. Data used in compilation of these figures include capital outlay, but do not include debt service.

From the analysis of school expenditures, one of the facts which stands out is that the larger the school, the lower the cost per pupil for education, though the cost per teacher increases. An average one-teacher school cost $1,565.80, and an average school in the thirty-six or more teacher group cost $216,648.59. It is to be noted that a two-teacher school costs three times as much as a one-teacher school, a three-teacher school costs more than five times as much as a one-teacher school, and almost twice as much as a two-teacher school, and so on. As schools get larger, the cost does not increase in mathematical progression regularly keyed to the number of teachers.

The average Nevada elementary school (an average of all the schools in all the groups) had 74 pupils in average daily attendance, four teachers, and spent $6,021.55 for teachers' salaries, with an average salary per teacher of $1,676.58. The total cost of the average Nevada elementary school was $9,083.02 per year. For the average school, 66 percent of the total cost went for teachers' salaries, 7 percent for administration and instruction costs, 12 percent for operation, 6 percent for maintenance and insurance, 4 percent for transportation, 4 percent for capital outlay, and 2 percent for auxiliary services and miscellaneous.

An examination of the table of one-year percentages shows that 76 percent of the total cost of one-teacher schools goes for teachers' salaries, 72 percent of the total cost of twenty-one to thirty-five teacher schools goes for teachers' salaries, and 67 percent for salaries in the cases of five-teacher and nine-teacher schools. Three-teacher, and seven-teacher schools are low in this respect, with 62 percent.

An examination of the table of average annual teachers' salaries in elementary schools shows that teachers in nine-teacher schools received the largest annual salaries, with an average of $2,086.25 per year. Teachers in the twenty-one to thirty-five teacher group were next with $2,051.02 per year. Teachers in the six-teacher group were third with $1,976.53 per year. The lowest paid teachers were in the one-teacher group, with $1,190.95 per year. The average salary of a Nevada teacher in an elementary school was $1,676 per year for the ten-year period.

SUMMARY—HIGH SCHOOLS

An examination of the recapitulation of ten-year expenditures shows that the high schools of Nevada cost $10,458,147 for the ten-year period, with an average cost of $1,045,814 per year. It is to be noted

that there are a few rural high schools omitted from this total. Teachers' salaries composed 59 percent of the total cost, administration and instruction composed 9 percent, operation 12 percent, maintenance 6 percent, transportation 5½ percent, capital outlay 1 percent, and auxiliary and miscellaneous 8 percent.

The total yearly cost of high schools in Nevada varied from a low of $902,990 in 1939 to a high of $1,415,542 in 1947, an increase of 57 percent. There was considerable fluctuation in yearly costs until the school year 1944–1945, when a steady increase began and continued until the high figure was reached in 1947.

The total number of high schools varied from approximately 35 in 1938 to 38 in 1947, an increase of approximately 8.6 percent. Most of the change in number is due to the starting or stopping of rural high schools. A new, large high school began operations at Henderson during the ten-year interval. There were, on the average, 36 high schools operating in Nevada every year.

The over-all average daily attendance for a year was 4,721, with an average of 5,975 pupils enrolled. Reno District high school had an average daily attendance of 1,017 for each year, which is the high figure. The Las Vegas District high school is second, with 610 per year, and the White Pine County high school at Ely is third with 503 per year; the Round Mountain rural high school is low with 4 per year. State-wide average daily attendance figures for high schools have gradually increased from 4,444 in 1938 to 5,198 in 1947, although there was a drop during the years 1944 and 1945. These figures represent an increase of 17 percent; they do not include a few scattered rural high schools for which financial data were unavailable.

There were 278 high school teachers employed in Nevada per year on the average. The number of teachers has gradually increased during the ten-year interval, along with the increase in average daily attendance.

In the average cost per pupil during the ten-year interval, the Lander County high school at Austin tops the list with a cost of $649 per pupil in average daily attendance. The Metropolis district high school is second with $604, and the Dayton district high school is third with $501. Following is Carson City district high school with $161, and Sparks district high school with $152. The average per-pupil cost of all high schools was $221. These figures give further evidence of the fact that per-pupil costs are higher in schools of small enrollment than in schools of large enrollment.

An analysis of the average cost per pupil (A. D. A.) over the ten-year interval, for salaries of administrators and teachers, shows considerable variation among the different high schools. The range was from $333 per pupil in the Lander County high school at Austin to $96 per pupil in the White Pine County high school at Ely. The average per-pupil cost for such salaries over the ten-year interval was $129.

The per-pupil (A. D. A.) cost for administration and instruction other than salaries ranged from $64 per pupil in the Lander County high school at Austin, to $4 per pupil in the Beatty district high school. The average per-pupil cost over the ten-year period was $20.

The per-pupil (A. D. A.) cost for operation, including janitor's salaries, ranged from $169 per pupil in the Lander County high school at Austin to $1 per pupil in the Beatty district high school, and 99 cents in the Round Mountain rural high school. The average per-pupil cost over the ten-year interval was $26.

The per-pupil (A. D. A.) cost for maintenance and insurance ranged from $65 per pupil in the Gerlach district high school to $1.60 in the Beatty district high school, and none in the Round Mountain rural high school. The average per-pupil cost over the ten-year interval was $13.

The per-pupil (A. D. A.) cost for transportation, including drivers' salaries, ranged from $98 per pupil in the Metropolis district high school to 6 cents in the Sparks district high school, 5 cents in the Carson City district high school, and none in seven other high schools. The average per-pupil cost over the ten-year period was $12.

The per-pupil (A. D. A.) cost for capital outlay ranged from $203 per pupil in the Elko County high school at Wells, to $1.76 per pupil in the Cope district high school, and none in the Paradise district high school and the Round Mountain rural high school. The average per-pupil cost over the ten-year interval was $2.

The per-pupil (A. D. A.) cost for auxiliary services and miscellaneous ranged from $75 per pupil in the Golconda district high school to 6 cents in the White Pine County high school at Lund, 5 cents in the Reno district high school, and none in three other high schools. The average per-pupil cost over the ten-year interval was $17.

The average Nevada high school has 130 pupils in average daily attendance, 165 enrolled pupils, and 8 teachers. It spends $16,933 for teachers' salaries, with an average salary per teacher of $2,203. The total cost of the average Nevada high school is $28,889 per year. For the average high school, 59 percent of the total cost goes for teachers' salaries, 9 percent for administration and instruction costs, 12 percent for operation, 6 percent for maintenance and insurance, 5½ percent for transportation, 1 percent for capital outlay, and 8 percent for auxiliary services and miscellaneous.

GENERAL SUMMARY—ELEMENTARY AND HIGH SCHOOLS

All the schools in Nevada cost $27,670,464 for the ten years of operation from 1938 to 1947, inclusive. In 1938, there were 259 schools operating, with 17,021 pupils in average daily attendance, and 924 teachers giving instruction to Nevada children. It cost $2,450,934 to operate the schools in 1938.

In 1947, there were 192 schools operating, a decrease of 26 percent from 1938. There were 22,015 pupils in average daily attendance, an increase of 29 percent over the figures for 1938. There were 1,075 teachers giving instruction to Nevada children, an increase of 16 percent over 1938. It cost $3,693,569 to operate the schools in 1947, an increase of 51 percent over the cost in 1938.

FINDINGS AND TRENDS—ELEMENTARY SCHOOLS

1. One-Teacher Schools

An examination of the tables shows that the number of active one-teacher schools in Nevada has been gradually decreasing during the

past ten years. In 1939 there were approximately 154 one-teacher schools; in 1947 the number had dropped to 90.

The number of pupils in average daily attendance in one-teacher schools in Nevada ranged from 1,179 in 1939 to 768 in 1945, with an average throughout the 10-year interval of 979. The average number of pupils enrolled in one-teacher schools every year was 1,328 pupils. One-teacher schools expended $194,629.09 per year on the average throughout the ten-year interval. An average one-teacher school had 8 pupils in average daily attendance, and 11 enrolled pupils; it cost $198.78 per pupil in average daily attendance, with a total yearly cost of $1,565.80. The average yearly salary paid to the teacher was $1,190.95, and that amount was 76 percent of the total cost.

There was a wide variation in the yearly cost of various one-teacher schools during the interval. The most expensive one-teacher school in a given year was Consolidated No. 4 in White Pine County, which has a large transportation problem, which cost $6,986.94 in 1940. The least expensive for a given year was the Mt. Montgomery school in Mineral County, which cost $610.38 in 1941, and was open 118 days. The schools ranged all the way between these two extremes. Schools with a low-expenditure total could usually be accounted for by the low salary paid the teacher, with all other expenditures at a low figure. But it must be remembered that each school is a case by itself, and the whole story is not visible from the expenditure tables. Perhaps a teacher received free room and board, thus making her money salary small compared to other teachers. Perhaps the school was not open the full number of days. Sometimes a school shows no expenditures for operation, fuel, etc., because the teacher did all the janitor work, and the parents of the children hauled in a load of wood once in awhile, and did necessary repairs and painting in their spare time.

On the other hand, an examination of schools which made large total expenditures for given years shows that the unusual expense was due to capital outlay, or perhaps a larger transportation bill, or because a well for drinking water must be maintained. Once in a while a school will have larger expenses in all of the breakdowns, and then perhaps a study of expenditures by the board of trustees and the taxpayers might be beneficial. A student of expenditures of any given school only begins to get the picture by comparing the expenditure breakdowns of a given year with the expenditures of the same school for other years, and by comparing with other schools in the same group that are similar. In the last analysis, judgment can only be rendered when all the facts are known, and that might require detailed examination of *all* claims, and of the physical plants of the schools that are compared.

2. Two-Teacher Schools

An examination of the tables shows that the number of active two-teacher schools in Nevada decreased from a high of 34 in 1938 to a low of 18 in 1945, and then increased to 26 in 1947. The number of pupils in average daily attendance ranged from 945 in 1938 to 496 in 1945, with an average throughout the ten-year interval of 747.

The average number of pupils enrolled in two-teacher schools every year was 1,047 pupils. Two-teacher schools cost $112,626.75 per year on the average throughout the ten-year interval. An average two-teacher school had 29 pupils in average daily attendance, and 41 enrolled pupils; it cost $150.73 per pupil in average daily attendance and $2,208.37 per teacher, with a total yearly cost of $4,416.73. The average yearly amount paid in salaries to teachers was $2,903.48, and that amount was 66 percent of the total cost. A teacher in a two-teacher school received an average annual salary of $1,451.74.

There was a wide variation in the yearly cost of various two-teacher schools during the interval. The most expensive two-teacher school in a given year was the Paradise school in Clark County, which cost $12,896.33 in 1944. The least expensive for a given year was the Ruby Valley school in Elko County, which cost $2,199.98 in 1938. It is interesting to note that the Paradise school in Humboldt County was high for the four consecutive years of 1939–1942, and that the St. Clair school in Churchill County was low for the three consecutive years of 1941–1943. Schools with a low-expenditure total could usually be accounted for by the low salary paid the teachers, although as a rule their expenditures were below average in the other breakdowns also. Two-teacher schools with high-expenditure totals usually paid large salaries to the teachers, and in addition had higher expenditures for operation, maintenance, transportation, or capital outlay. All of these schools were open for practically a full school year.

3. Three-Teacher Schools

An examination of the tables shows that the number of active three-teacher schools in Nevada decreased from a high of 10 in 1943 to a low of 3 in 1947. The number of pupils in average daily attendance ranged from 508 in 1943 to 116 in 1947 with an average through the ten-year interval of 342. The average number of pupils enrolled in three-teacher schools every year was 480 pupils. Three-teacher schools cost $61,940.74 per year on the average throughout the ten-year interval. An average three-teacher school had 47 pupils in average daily attendance, and 66 enrolled pupils; it cost $180.88 per pupil in average daily attendance, and $2,828.34 per teacher, with a total yearly cost of $8,485.03. The average yearly amount paid in salaries to teachers was $5,224.90, and that amount was 62 percent of the total cost. A teacher in a three-teacher school received an average annual salary of $1,741.63.

Again there was a wide variation in the cost of various three-teacher schools during the interval. The most expensive three-teacher school in a given year was the Montello school in Elko County, which cost $16,182.16 in 1947. This school was high every year throughout the ten-year interval, except in 1939, when the Rio Tinto school in Elko County was in the top position. The Montello school cost more in practically every category year after year; salaries in particular were high. The least expensive three-teacher school in a given year was Dayton in Lyon County, which cost $3,271.74 in 1939. However, the evidence is uncertain as to whether Dayton was a two- or three-teacher school; perhaps it does not belong in this group at all. The

next low school was the Lund school in White Pine County, which cost $4,791.26 in 1942. This school was low for the three consecutive years of 1941–1943. The principal feature of the schools with low expenditures was the low salaries paid to their teachers, although they were generally low in other categories also. All the schools were open for practically a full school year.

4. Four-Teacher Schools

An examination of the tables shows that the number of active four-teacher schools in Nevada decreased from a high of 7 in 1938, 1939, and 1945 to a low of 4 in 1947. The number of pupils in average daily attendance ranged from 513 in 1938 to 259 in 1947, with an average throughout the ten-year interval of 407. The average number of pupils enrolled in four-teacher schools every year was 544 pupils. Four-teacher schools cost $58,116.24 per year on the average throughout the ten-year interval. An average four-teacher school had 75 pupils in average daily attendance, and 101 enrolled pupils; it cost $142.67 per pupil in average daily attendance, and $2,690.57 per teacher, with a total yearly cost of $10,762.27. The average yearly amount was 65 percent of the total cost. A teacher in a four-teacher school received an average annual salary of $1,743.86.

There was considerable variation in the cost of various four-teacher schools, but it appears that error in source material or compilation would account for much of it. For instance, Consolidated District No. 1 in Lincoln County was the most expensive four-teacher school in a given year, according to the tables, with a total cost of $25,158.47 for the year 1945. But the salary breakdown (according to the County Auditor) amounts to $18,258.51, which is practically impossible for a four-teacher school. It is not clear and certain that this was a four-teacher consolidation, as a fifth teacher taught in both the elementary and the high school, and it cannot be determined from which fund he was paid without a trip to the court house. The status of this consolidation is uncertain in other years also, as noted on the tables. It is highly probable that high school expenditures were included in the elementary school expenditures as compiled by the County Auditor.

According to the tables, the least expensive four-teacher school for a given year was Wadsworth in Washoe County, with $4,243.61 in 1938, but it appears that this school should be in the three-teacher group. This is one of those cases where the fourth teacher was principal of both the elementary and high school, but seems to have been paid out of the elementary fund. However, in the same year, Rio Tinto school in Elko County cost only $4,254.95. Examination of the tables shows that this school spent nothing for operation, maintenance, transportation, capital outlay, or auxiliary services. This situation is probably explained by the fact that this school was located near a large mine and the mining company probably took care of those items of expense in order to avoid a district tax.

5. Five-Teacher Schools

An examination of the tables shows that the number of active five-teacher schools in Nevada has varied between three and five during the ten-year period, except in 1946, when there was only one.

The number of pupils in average daily attendance varied from 477 in 1940 to 75 in 1946, with an average throughout the ten-year interval of 321. The average number of pupils enrolled in five-teacher schools every year was 415 pupils. Five-teacher schools cost $45,044.12 per year on the average throughout the ten-year interval. An average five-teacher school had 89 pupils in average daily attendance, and 115 enrolled pupils; it cost $140.19 per pupil in average daily attendance, and cost $2,504.45 per teacher, with a total yearly cost of $12,512. The average yearly amount paid in salaries to teachers was $8,375, and that amount was 67 percent of the total cost. A teacher in a five-teacher school received an average annual salary of $1,675.

The most expensive five-teacher organization in a given year was Consolidated District No. 1 in Lincoln County, which cost $20,962 in 1944. This consolidated district came into the five-teacher group in 1938 and 1940, and each time its cost was approximately $20,000. Since this consolidation is composed of several schools operating in different communities and a considerable distance apart, it is not a true five-teacher school and perhaps should not be in the group at all. At any rate, a consolidation of this kind seems invariably to cost more than regular schools with the same number of teachers. Other more expensive five-teacher schools were Consolidated B in Douglas County with $14,977 in 1939, and Consolidated No. 1 in Eureka County with $14,703 in 1947.

The least expensive school in a given year was the Davis Dam school in Clark County, which cost $7,418 in 1947. However, this school might be classed as a four-teacher school, as one teacher only taught a portion of a year. Another school with a low total expenditure was the Smith Valley Consolidated School in Lyon County, with $9,234 in 1939. Like other schools with low totals, these schools were low on salary and most of the other breakdowns as well.

6. Six-Teacher Schools

An examination of the tables shows that the number of active six-teacher schools in Nevada has varied between two and four during the ten-year period, with an average of three. The number of pupils in average daily attendance varied in the same way from a high of 505 in 1941 to a low of 233 in 1945, with an average throughout the ten-year period of 360. The average number of pupils enrolled in six-teacher schools every year was 456 pupils. Six-teacher schools cost $55,070 per year on the average throughout the ten-year interval. An average six-teacher school had 120 pupils in average daily attendance, and 152 enrolled pupils; it cost $153.06 per pupil in average daily attendance, and $3,059 per teacher, with a total yearly cost of $18,356. The average yearly amount paid in salaries to teachers was $11,859, and that amount was 65 percent of the total cost. A teacher in a six-teacher school received an average annual salary of $1,976.

The most expensive six-teacher school in a given year was the Battle Mountain school in Lander County, which cost $23,198 in 1947. The chief items of expense included in that total were $13,973 for teachers' salaries, $1,446 for administration and instruction costs, and $2,100 for transportation. This is closely followed by the next

most expensive school, which was Consolidated District No. 1 in Lincoln County (formerly a four-teacher school), which cost $23,010 in 1941, including $13,071 for teachers' salaries, $3,520 for administration and instruction costs, and $2,190 for transportation.

The Kimberly school in White Pine County was one of the lowest, with $12,423 in 1943, and was near the bottom of its group consistently throughout the ten-year interval. But this school is one that is largely supported by a mining company, and there is a markedly low expenditure of public moneys in all the breakdowns except salaries.

In this group, 62 percent of the total cost went for teachers' salaries, but, as in all the other school groups, the more expensive schools seemed to be higher in all the breakdowns, and the less expensive schools seemed to be lower in all the breakdowns.

7. Seven-Teacher Schools

An examination of the tables shows that the number of active seven-teacher schools in Nevada varied between one and two throughout the ten-year period. The number of pupils in average daily attendance ranged from 358 in 1938 to 116 in 1944, with an average for the ten-year interval of 217. The average number of pupils enrolled in seven-teacher schools every year was 286 pupils. Seven-teacher schools cost $28,129 per year on the average throughout the interval. An average seven-teacher school had 155 pupils in average daily attendance and $2,870 per teacher, with a total yearly cost of $20,092. The average yearly amount paid in salaries to teachers was $12,365, and that amount was 62 percent of the total. This percentage figure was identical with that of three-teacher schools and was the lowest of any of the groups. A teacher in a seven-teacher school received an average annual salary of $1,766.

8. Eight-Teacher Schools

An examination of the tables shows that the number of active eight-teacher schools in Nevada varied from three to five throughout the ten-year period. The number of pupils in average daily attendance ranged from 1,000 in 1940 to 457 in 1946, with an average throughout the ten-year interval of 714. The average number of pupils enrolled in eight-teacher schools every year was 924 pupils. Eight-teacher schools cost $89,402 per year on the average throughout the ten-year interval. An average eight-teacher school had 178 pupils in average daily attendance, and 231 enrolled pupils; it cost $125 per pupil in avergae daily attendance, and $2,793 per teacher, with a total yearly cost of $22,350. The average yearly amount paid in salaries to teachers was $14,693, and that amount was 66 percent of the total cost. A teacher in an eight-teacher school received an average annual salary of $1,836.

There was considerable variation in the yearly costs of various eight-teacher schools during the interval. The most expensive eight-teacher school in a given year was the Pioche school in Lincoln County, which cost $33,429 in 1947. However, this school should be discounted, as there is considerable evidence that this was a nine-teacher school, and should not be in this group at all in 1947. The next most expensive eight-teacher school was the Caliente school in Lincoln County, which cost $31,166 in 1947. This school cost more

than the average eight-teacher school in all the breakdowns except maintenance and auxiliary services.

The least expensive eight-teacher school for a given year was the Yerington Union school in Lyon County, which cost $14,739 in 1940. This school was well below the average school in all the breakdowns.

9. Nine-Teacher Schools

An examination of the tables shows that the number of nine-teacher schools increased from none in 1938 and 1940 to five in 1945–1947. The number of pupils in average daily attendance ranged from none in 1938 and 1940 to 1,020 in 1946, with an average throughout the ten-year interval of 501. The average number of pupils enrolled in nine-teacher schools every year was 604 pupils. Nine-teacher schools cost $70,128 per year on the average throughout the ten-year interval. An average nine-teacher school had 200 pupils in average daily attendance, and 242 enrolled pupils; it cost $140 per pupil in average daily attendance, and $3,116 per teacher, with a total yearly cost of $28,051. The average yearly amount paid in salaries to teachers was $18,776, and that amount was 67 percent of the total cost. A teacher in a nine-teacher school received an average annual salary of $2,086, which was the highest of any of the school groups. Again, there was a wide variation in the cost of various nine-teacher schools during the interval. The most expensive nine-teacher school in a given year was the Lake Consolidated school in Pershing County, which cost $39,751 in 1947. The runner-up was the Ruth school in White Pine County with $37,975 in 1947. These two schools were particularly high in the amount paid in teachers' salaries in that year, but they were higher than the average nine-teacher school in all the other breakdowns except capital outlay.

The lowest school was the Pioche school in Lincoln County with $20,388 in 1943. This school was low in all the breakdowns except administration and instruction costs.

10. Ten- to Twenty-Teacher Schools

An examination of the tables shows that the number of active schools in this group has gradually decreased from a high of eight in 1938 to a low of four in 1947. The number of pupils in average daily attendance ranged from 3,533 in 1943 to 1,772 in 1947, with an average throughout the ten-year interval of 2,600. The average number of pupils enrolled in ten-to twenty-teacher schools every year was 3,562 pupils. The schools in this group cost $284,730 per year on the average throughout the ten-year period. An average school in this group had 419 pupils in average daily attendance, and 575 enrolled pupils; it cost $109 per pupil in average daily attendance, and $3,071 per teacher, with a total yearly cost of $45,924. The average yearly amount paid in salaries to teachers was $29,549, and that amount was 64 percent of the total cost. A teacher in a school in this group received an average annual salary of $1,976.

There was wide variation in the yearly cost of various schools in this group during the ten-year interval; as a matter of fact, they can hardly be compared because of the great difference in the number of teachers employed in the various schools. Naturally, the schools with fewer teachers will cost less. The most expensive school in this

group in a given year was Consolidated B in Churchill County, which cost $101,847 in 1940, and was a nineteen-teacher school. The least expensive was the Carson City school in Ormsby County, which cost $23,779 in 1941, and was a ten-teacher school.

11. Twenty-one to Thirty-five-Teacher Schools

An examination of the tables shows that the number of active schools in this group has gradually increased from a low of one in 1938 to a high of six in 1946 and 1947. The number of pupils in average daily attendance increased from 731 in 1938 to 4,340 in 1947, with an average throughout the ten-year interval of 2,270. The average number of pupils enrolled in the schools of this group every year was 3,171 pupils. The schools in this group cost $229,633 per year on the average throughout the ten-year period. An average school in this group had 688 pupils in average daily attendance, and 961 enrolled pupils; it cost $101 per teacher, with a total yearly cost of $69,586. The average yearly amount paid in salaries to teachers was $49,970, and that amount was 72 percent of the total cost. The schools in this group rank second to one-teacher schools in the percentage of the total cost spent for teachers' salaries. A teacher in a school in this group received an average annual salary of $2,051, which is next to the highest as paid by nine-teacher schools.

There was a wide variation in the yearly cost of various schools in this group during the ten-year interval; as a matter of fact, they can hardly be compared because of the great difference in the number of teachers employed in the various schools. The natural assumption would be that schools with fewer teachers would cost less. However, the followning comparison is interesting.

The most expensive school in this group for a given year was the Las Vegas school in Clark County, which cost $105,259 in 1941, and was a thirty-five-teacher school. Also, it must be remembered that this was a series of schools and not just one big school under one roof. Examination of the costs of this school reveal that it paid $84,486 in salaries for teachers, and that the operation costs, including janitors' salaries, was also high. Very little was spent on capital outlay.

The least expensive school in this group was the Sparks school in Washoe County, which cost $35,054 in 1939 and was a thirty-one-teacher school. The next lowest figure was Sparks again in 1940 with $37,513 and thirty teachers. In 1939, $26,455 was paid in teachers' salaries; in 1940, $25,611 was paid for teachers' salaries. The school is also below average in most of the other breakdowns of expenditures.

12. Thirty-six or More-Teacher Schools

An examination of the tables shows that there are only two schools in the State of Nevada in this group: Reno and Las Vegas, both of which are multischool organizations. In 1941 Las Vegas dropped into the twenty-one- to thirty-five-teacher school group, with thirty-five teachers; the rest of the years Las Vegas was in the group under consideration. The number of pupils in average daily attendance in this group of schools was increased from a low of 2,122 in 1941 to a high of 5,574 in 1947, with an average throughout the ten-year

interval of 4,125. The average number of pupils enrolled in the schools of this group every year was 6,108 pupils. The schools in this group cost $433,297 per year on the average throughout the ten-year period. An average school in this group had 2,062 pupils in average daily attendance, and 3,054 enrolled pupils; it cost $105 per pupil in average daily attendance, and $2,577 per teacher, with a total yearly cost of $216,648. The average yearly amount paid in salaries to teachers was $136,141, and that amount was 63 percent of the total cost. A teacher in a school in this group received an average annual salary of $1,677.

13. Educational District No. 1, Clark County

It was decided to make a separate table for this consideration, as it was hardly comparable to any other school or group of schools. This is a consolidation where there are several schools operating in different communities, with a considerable transportation problem. The number of teachers varied from 18 in 1940 to 21 in 1938, 1941, 1943, and 1947. The number of pupils in average daily attendance varied from 379 in 1945 to 423 in 1943, with an over-all average of 398. This consolidation cost $58,482 per year on the average throughout the ten-year interval, with $34,052 being spent for teachers' salaries, and $5,713 for transportation. These items composed 58 percent and 10 percent, respectively, of the total cost. The salary percentage of 58 percent is lower than that of any of the regular groups of schools, and is due to the fact that the teachers' salaries were comparatively low on the average during the ten-year period, and other school expenses were high, especially for transportation and operation. A teacher in this school received an average annual salary of $1,677. The cost per pupil in average daily attendance was $146, which is surpassed only by one-, two-, three-, and six-teacher schools. The cost per teacher is fairly close to that of the average Nevada school.

Findings and Trends—High Schools

An examination of the tables shows that the school with the smallest average daily attendance for a given year was the Round Mountain rural high school with an A. D. A. of .98 in 1947, with one pupil enrolled. The school with the largest average daily attendance for a given year was the Reno District high school with an A. D. A. of 1,111 in 1940, with 1,473 pupils enrolled.

There were approximately eight one-teacher high schools in Nevada every year during the ten-year interval, three two-teacher high schools, five three-teacher high schools, three four-teacher high schools, three five-teacher high schools, two six-teacher high schools, two seven-teacher high schools, two eight-teacher high schools, one nine-teacher high school, one ten-teacher high school, and eleven high schools that had eleven or more teachers each year. Most of the one-teacher high schools are rural high schools, and a few district high schools are included in this group. In 1943 and 1947 Reno district high school had the most teachers of any high school for a given year, with 47 teachers. This figure includes one-third of the teachers in Reno's junior high schools.

The smallest amount paid in salaries to teachers was the $573 paid to the one teacher of the Golconda district high school in 1940. The largest amount was the $145,048 paid to the 47 teachers of the Reno district high school in 1947. It appears that in the smaller high schools teachers' salaries generally compose a larger percentage of the total cost than in the larger high schools. An examination of the average annual teachers' salaries paid in various high schools shows that the Toiyabe district high school is high with an average of $2,931 per year, and the Contact rural high school is low with an average of $899 per year. However, the data on Contact is available only for the three years of 1938–1940. Salary expenditures attributed to Reno high school by the County Auditor include at least one-third of the salary expenditures of Reno's junior high schools.

As far as the other breakdowns of expenditures are concerned, there are scattered one-teacher high schools that had no expenditures whatsoever under the various headings. And, of course, the larger the school, the greater the expenditures, generally speaking. Reno high school was high in 1947 with $20,919 for administrative and instructional costs, $22,789 for operation, and, in 1938, $61,076 for maintenance and insurance. In 1945, Churchill County high school spent $13,737 for maintenance, this being the second largest amount for a given year.

The three following high schools seem to have the largest expenditures for transportation during the ten-year interval: White Pine County high school No. 1 at Ely is high with $19,365 in 1940, $18,537 in 1941, and comparable figures for several other years; Churchill County high school spent $13,737 in 1945, and Lincoln County high school spent $11,995 in 1945. White Pine County high school had 497 pupils in A. D. A. in 1940, and 549 in A. D. A. in 1941. Churchill County high school had 242 pupils in A. D. A. in 1945, and Lincoln County high school had 142 pupils in A. D. A. in 1945. Apparently transportation costs are peculiar to each school and have no direct relationship to the number of pupils attending the school. Then, too, the purchase of equipment would raise the cost for a given year.

The greatest expenditure for capital outlay was made in 1940, with $141,402 being spent by the Elko County high school No. 2 at Wells. White Pine County high school No. 1 at Ely spent $97,073 in 1940, Elko County high school No. 1 at Elko spent $82,400 in 1939, the Yerington district high school $20,248 in 1947, and the Lincoln County high school $16,738 in 1943.

Las Vegas district high school made the greatest expenditures for auxiliary services and miscellaneous in 1941, with $11,223. Mineral County high school spent $8,062 in 1945, Golconda district high school spent $5,500 in 1947, and the Yerington district high school $4,312 in 1947.

In examining the total cost of high schools, it must be kept in mind that in many cases, high school expenses were included in elementary school expenses in the county auditors' reports. The lowest total cost was $603 spent for the Contact rural high school in 1940. The highest was the $231,249 spent for the Reno district high school in 1938. The total costs of the larger high schools show a noticeable

increase, as a rule, over the ten-year period, but many of the smaller high schools have remained surprisingly constant or even decreased. An examination of the tables shows that, of the 44 high schools listed, 23 showed an increase of the total cost over the ten-year period, 13 remained fairly constant, and 8 showed a decrease.

In cost per pupil (A. D. A.), Beatty district high school has the low figure of $76 in 1941, with 17 pupils in A. D. A. Metropolis district high school has the high figure of $2,621 per pupil in 1940, with 2 pupils in A. D. A. These are the extremes, with all variety of figures in between.

In cost per teacher, the Contact rural high school has the low figure of $603 in 1940, with one teacher. Elko County high school No. 2 at Wells has the high figure of $26,799 per teacher in 1940, with six teachers, primarily because of a large capital outlay in that year. Again, these are extremes, with all variety of figures in between.

CHAPTER VI

BONDED DEBT OF NEVADA SCHOOL DISTRICTS

INTRODUCTION

It has long been the practice to pay for construction of school buildings through the sale of bonds. This has been a carry-over from general district policy of financing all capital improvements in a similar manner. Without, at this time, going into a discussion of whether or not such improvements should be paid for in this or in another manner, it is sufficient to make the observation that the debt situation of the school districts will materially affect the ability to embark on bonding programs, regardless of manner in which those programs are to be financed. For, if large portions of school revenues must now, and for many years in the future, be dedicated to the repayment of bonds now outstanding, then future ability to increase expenditures for any item is impaired, especially in view of the constitutional limitation on property taxes.

ANALYSIS OF BONDS BY COUNTY

Not all school districts had, at the end of fiscal year 1947, outstanding bonded debt. From the available information, school districts in twelve of the seventeen counties had such obligations, amounting to a total of $6,052,125. Since these figures were compiled, other bonds have either been authorized or sold and, while these figures are not available at this writing, it is more than likely that the bonded debt for Nevada school districts more nearly approaches $10,000,000.

On the basis of the assessed valuations of the counties in which school districts which have bonds are located, the bonded debt amounts to about 4 percent of the total assessed valuation. This is, on the basis of most accepted standards, not an unreasonably high ratio of bonded debt to assessed valuation. In the counties and the school districts themselves, the bonded debt does not appear as an unreasonably high percentage of the assessed valuation. The primary reason that bonds have not reached large proportions is the limitation which has been placed on the number of bonds which can be issued as compared to the assessed valuation. That limit is 5 percent for county high school districts with a valuation of $5,000,000 or less, and 2 percent for districts with a valuation of more than $5,000,000. These limitations are, generally speaking, lower than most authorities usually set. The bonded indebtedness of Nevada school districts will decrease gradually from 1948 to 1956. If no new bonds are issued, the total bonded debt in 1956 will stand at approximately three-and-a-half million dollars. The annual debt requirements will also decrease starting in 1948, and principal payments will scale down to 1956, when payments of $250,000 a year will be required to pay off the bond principal. In the early years, until about 1950, interest charges will approximately equal principal requirements. Later, the interest requirements will drop sharply, as the principal outstanding is decreased. The total debt service cost will be approximately $600,000 in 1948, and decrease to about $400,000 by 1956. In other words,

debt service will be equivalent to about ten cents of every school dollar in 1948 and, assuming for the moment that school expenditures remain constant through 1956, the debt service cost will decrease to about six cents per school dollar.

The complete trend of school bond balances and debt requirements are presented in Tables I and II. These tabulations are summaries by counties, and the complete picture of each district which has a bonded debt may be found in the appendix of this report. In Table III may be found the over-all tax rates as of June 30, 1947, for each of the districts which have a bonded debt. It will be noted that, in most cases, the over-all tax rate at that time was very near the five-dollar limit, and in some places had already reached that limit. In few cases was there enough leeway between the over-all tax rate and the five-dollar limitation to allow any further large-scale issuance of school bonds. If school districts undertake any large-scale bonding programs, it is probable that expenditures for all units of government, including school maintenance and operation, would have to be curtailed, because the tax rate for these functions would have to be cut in order to provide for debt retirement.

SUMMARY

The total bonded indebtedness of school districts in Nevada is not great when compared to the assessed valuations for those school districts. The ratio of bonded debt to assessed valuation is considerably below the figure that most authorities set as being just. This ratio has been maintained at a low figure for two reasons. The most important is that there have been statutory limitations keeping the ratio at a low level, and, secondly, the five-dollar constitutional levy on property has acted as a brake on the issuance of bonds. Despite the fact that total outstanding obligations are low, it will be very difficult for most school districts to undertake bonding programs in the very near future. This is true because in most areas the five-dollar limit has either been reached or approached so closely that nothing is available for bond retirement.

It seems obvious, therefore, that methods other than local bond issuance will have to be devised if the schools are to carry out capital improvement programs.

TABLE XIV

SCHOOL BOND REQUIREMENTS (EXCLUDING INTEREST PAYMENTS) BY COUNTIES 1947–1956

County	1947	1948	1949	1950	1951
Washoe	$104,700	$85,700	$85,700	$85,700	$81,700
Douglas	3,000	3,000	1,500	1,500	1,500
Clark	111,150	111,150	109,150	97,850	97,850
White Pine	18,945	17,945	17,945	17,945	17,945
Humboldt	14,600	9,600	9,600	9,600	9,600
Pershing	10,000	10,000	10,000	10,000	10,000
Churchill	20,250	20,250	20,250	20,250	20,250
Lincoln	19,400	16,900	4,500	4,500	4,500
Storey	2,700	2,700	2,700	2,700	2,700
Lyon	12,550	11,550	11,550	11,550	11,550
Mineral	2,000	2,000	2,000	2,000	
Elko	30,175	30,175	25,675	25,675	25,675
	$349,170	$320,970	$300,570	$289,270	$283,370

County	1952	1953	1954	1955	1956
Washoe	$81,700	$81,700	$81,700	$81,700	$81,700
Clark	97,850	95,100	95,100	86,500	86,500
White Pine	15,750	15,750	15,750	15,750	15,750
Humboldt	9,600	9,200	9,200	9,200	9,200
Pershing	10,000	10,000	10,000	10,000	10,000
Churchill	20,250	20,250	20,250	20,250	20,250
Lincoln	1,000	1,000	1,000	1,000	1,000
Storey	2,700	2,700	2,700	2,700	2,700
Lyon	10,550	10,550	10,550	10,550	10,000
Elko	12,675	12,675	12,675	12,675	12,675
Totals	$262,075	$258,925	$258,925	$250,265	$250,265

Source—County Auditors' Reports.

TABLE XV

BONDED DEBT OF SCHOOL DISTRICTS AS OF JUNE 30, 1947

County	District	Balance due	District valuation	Over-all tax rate
Washoe	Reno	$1,544,000	$31,745,395	4.75
	Sparks	67,000	4,990,260	4.36
	Wadsworth	5,000	527,930	2.78
Douglas	Consolidated A	3,000	2,551,786	3.98
	High School	5,000	4,163,145	3.21
Clark	Educational Dist. No. 1	86,000	2,817,895	4.00
	Educational Dist. No. 2	978,000	31,171,026	3.50
	Las Vegas	681,000	18,683,542	5.00
	Eldorado	1,000	216,288	3.21
	Searchlight	3,500	189,047	5.00
White Pine	County High	89,000	14,683,626	4.93
	Ely	68,750	2,476,515	4.92
	East Ely	81,000	1,161,407	4.93
Humboldt	Winnemucca	5,000	4,946,001	4.66
	Paradise	9,000	558,423	3.16
	County High	125,000	14,254,998	2.45
	Golconda	2,000	3,393,962	2.56
Pershing	County High	170,000	11,952,032	4.78
Churchill	Consolidated B	190,000	2,439,716	4.75
	High School	185,000	8,814,026	4.07
Lincoln	Pioche	2,500	1,214,454	
	County High	15,000	8,643,256	
	Caliente	3,750	2,099,685	
	Pahranagat	6,000		
	Panaca	19,000	358,726	
Storey	County High	35,000	1,848,117	5.00
Lyon	High School No. 1	190,000	3,368,636	4.39
	High School No. 3	1,000	1,140,326	3.63
	High School No. 4	5,000	1,571,939	3.40
	Yerington	5,000	3,368,636	
Mineral	Hawthorne	8,000		
Elko	Elko	304,000	5,332,734	4.05
	Wells Consolidated	20,000	2,833,811	4.82
	Wendover	2,625	607,876	2.30

Source—County Auditors' Reports.

TABLE XVI

ESTIMATED SCHOOL BOND BALANCES BY COUNTIES, 1947–1956

County	1947	1948	1949	1950	1951
Washoe	$2,660,000	$2,625,255	$2,543,670	$2,462,080	$2,379,130
Douglas	8,000	5,000	3,000	2,000	1,000
Clark	1,759,500	1,635,250	1,502,500	1,403,150	1,304,050
White Pine	221,750	202,805	184,860	166,915	148,970
Humboldt	141,000	126,900	117,800	108,700	99,600
Pershing	170,000	160,000	150,000	140,000	130,000
Churchill	475,000	454,750	434,500	414,250	394,000
Lincoln	46,250	25,600	22,450	16,300	16,150
Storey	35,000	32,300	26,600	26,900	24,200
Lyon	201,000	189,450	176,900	164,350	151,800
Mineral	8,000	6,000	4,000	2,000	
Elko	326,625	300,450	278,775	252,600	226,451
Totals	$6,052,125	$5,763,760	$5,448,055	$5,162,295	$4,875,351

County	1952	1953	1954	1955	1956
Washoe	$2,287,430	$2,205,730	$2,124,030	$2,042,330	$1,960,630
Clark	1,204,950	1,105,850	1,006,750	919,250	832,750
White Pine	133,220	127,470	121,720	105,970	90,220
Humboldt	90,500	81,800	73,100	64,400	55,700
Pershing	120,000	110,000	100,000	90,000	80,000
Churchill	373,750	353,500	333,250	313,000	292,750
Lincoln	15,150	15,150	14,150	13,150	12,150
Storey	21,500	18,800	16,100	13,400	10,700
Lyon	140,250	129,700	119,150	108,600	98,050
Elko	204,776	183,101	161,426	139,751	118,076
Totals	$4,591,526	$4,331,101	$4,069,676	$3,719,851	$3,551,026

Source—County Auditors' Reports.

CHAPTER VII

AN EVALUATION OF THE NEVADA PUBLIC SCHOOL SYSTEM

Before changes in the Nevada public school financial system are recommended, it is necessary to properly evaluate that which we now have in the light of the facts presented in this survey. Major changes should be made only on the basis of proven defects. The system of financing public education developed in Nevada is neither wholly good nor wholly bad. Many factors are progressive and can form the basis for further improvements. On the other hand, there are apparent defects, which in the light of experience in Nevada should be corrected for the ultimate benefit of all who are concerned with public education. In presenting the appraisal of the Nevada school finance system, the merits will be analyzed first and the defects second.

MERITS OF THE PRESENT SYSTEM

It must first be said that the Nevada system of education has produced a relatively high level of achievement on the part of its graduates. Second, it has been organized so as to provide at least a fundamental education for practically all the children of the State. Third, the organization of the State Department into supervision districts is a recognition of the problems of space and population. Fourth, certain standards have been set up by the State Department of Public Education, and State supervision is being exercised in some fields. Fifth, salaries paid to teachers in Nevada have compared favorably to salaries paid to teachers in the other western States.

ACHIEVEMENT OF GRADUATES

The results of education are the most difficult of the government services to measure. A police department may always be judged by the number of crimes it solves, a hospital by the standard of service it gives its patients, or a highway department by the quality of roads it builds, but the results of education are intangible and not easily measured. There are many factors which contribute to a wholesome citizen, and it is hard to assay the particular roll of the public schools.

Nonetheless, measuring devices have been developed which determine the impact of the public school system on the entire community, rather than on the individual student. The National Education Association and the United States Chamber of Commerce have engaged in considerable research to attempt to correlate education with such factors as subscriptions to national magazines, per-capita income, number of telephones per 1,000 population, and other indications of economic well-being in the community. These organizations have discovered that there is an area in which education has an impact, that economic conditions seem to be best, the population in better financial and social straits in those areas where the educational level is the highest. They have, therefore, reasoned that in States of high economic status and cultural and social environment, the school system is at least responsible in some degree.

While this may not be a true measure of the value of public education, it does serve as an indication of the accomplishments of the school system of a State as compared to the school systems of other States. Nevada ranks at the top, or near the top, on almost every measuring device. The State had the lowest percentage of draftees who were illiterate. It has the highest per capita income in the Nation, one of the highest ratios of telephones to its population, and one of the highest ratios of national magazine subscriptions in the Nation. All of these things indicate that at least in some degree the school system has had a noticeable impact on the Nevada community.

PROVISION OF EDUCATIONAL OPPORTUNITIES

Nevada's school laws have recognized that children, even in the most remote areas, are entitled to receive an education. The laws, therefore, provide that a school district can be organized for as few as five pupils and maintained for as few as three. While this has undoubtedly increased the total cost of educating Nevada students, that cost must be measured against the desirable practice of providing education for all the children in the State. Few States have been as liberal in providing school facilities for such small groups of pupils.

SUPERVISION DISTRICTS

The organization of State Eduecational Supervision Districts in Nevada is a step towards complete organization on a regional basis. Very early in the school history of the State, five supervision districts were created in the State Department of Education, each headed by a Deputy Superintendent of Public Instruction. At the present time, there are six supervision districts. The work of the Deputy Superintendents is concerned primarily with the rural schools of the State. To a limited degree, the deputies perform for the rural schools duties comparable to those performed by full-time administrators of larger districts. Some of the duties performed by the deputies include assistance to local school trustees in the preparation of budgets, the procurement of teachers, and so on. All this enables the various school districts to profit from the over-all and uniform approach that goes with State supervision, and these divisions of the State may easily form the pattern for future growth and reorganization of the school system of the State.

The Deputy Superintendents of Public Instruction have supervisory authority to enforce proper educational and financial procedures. Yet, the exercise of this authority is greatly restricted because of limitations of personnel and money, and a great deal remains to be done in making it possible for the State Department to more competently carry out its functions.

SETTING OF STANDARDS

The laws have recognized that a proper function of the State Department of Education should be to supervise the over-all program of education in the State and to develop educational standards. In the elementary schools, a standard curricula has been set up, text books are uniform, and a minimum school term is mandatory. In the high schools, such standards are just now being developed as a result

of State aid to the high school system. In addition, the State Department has set requirements for the certification of teachers and has authority to set standards for the construction of rural school buildings, although the latter function has not been fully performed.

PAYMENT OF ADEQUATE SALARIES

The salaries of teachers in Nevada are now and, for the most part, have always been higher than in some of the surrounding States and the Nation as a whole. In 1940, prior to the present inflationary cycle, the average teacher's salary in the eight western States was $1,324. The average teacher's salary in the United States as a whole was $1,270, while the average teacher's salary in Nevada was $1,800. In other words, in 1940, Nevada enjoyed a distinct advantage in the matter of salaries for its teachers. When the 1947 Legislature met, much of the advantage had disappeared because other States had increased their salaries, and the average teacher's salary in Nevada of $2,140 was only a little above the national average of $1,991, and the western States average of $2,004. The 1947 session of the Legislature, by granting additional support to the schools, raised the average salary of Nevada's teachers to $3,008 in 1948, as compared to an average teacher's salary nationally of $2,362, and an average teacher's salary in the western States of $2,489.

While Nevada is not a coast State, it must compete with coast States for its teachers to some degree. In 1948, the average salary paid to teachers in California was $3,300, in Washington, $3,200, and in Oregon, $2,700. Nevada must also compete with the neighboring States of Utah, Arizona, and Idaho for its teachers. In 1948, the average salary paid to teachers in Utah was $2,900, in Arizona $2,950, and in Idaho $2,099. A comparison of the salaries in all the western States may be found in Table XVIII.

From these figures, it is fairly evident Nevada has attempted to secure qualified personnel by paying reasonably good salaries. In the matter of percentage of income dedicated to education, Nevada also ranks high, and in 1948 was third highest of the eight western States in the percentage of its tax revenue dedicated to education. Twenty-eight cents of every tax dollar in Nevada is dedicated to elementary and high school education. All of these factors of the Nevada system of school organization and finance are commendable and should be retained. On the other hand, the following defects should be corrected.

DEFECTS OF NEVADA SCHOOL LAWS

The first defect in the present school law is the continuance of the small school district as the basic administrative and financial unit. The second is the absence, primarily in rural schools, of sound financial practices for purchasing, accounting, and budgeting. Third, since the State is now providing a large portion of school funds, it should have the responsibility of supervising the method in which those funds are spent and budgeted. Fourth, the ability of the State Department to adequately supervise education has been decidedly limited by the lack of an adequate staff and inadequate pay for its employees. Fifth, the tax burden for education has not been equally

distributed among the taxpayers, and the money collected has not been distributed to the schools on a basis of equalization. Sixth, the separate identity of the high schools has added an extra administrative and financial unit to a state in which there is a need for the elimination of as many administrative jurisdictions as possible.

THE SMALL SCHOOL DISTRICT

With the exception of the town school district, most of Nevada's 223 school areas are of insufficient size and of such low taxable wealth that they cannot make any substantial effort by themselves to support education. Regardless of the degree of local support, it is uniformly agreed among the educational authorities that the school district system must be some way reorganized to increase the size of the administrative and financial units.[1] The school districts of Nevada vary from valuations of $7,000 to over $50,000,000. Almost half of the school districts in Nevada have an average daily attendance of under ten pupils, and only 12½ percent of the districts are large enough, according to standards that have been developed, to operate efficiently. It must be remembered that the school district is not an end in itself, but it is a creation of the State to administer a function delegated to the State by the Constitution. It is, therefore, possible for the State to eliminate, change, or maintain a school district system in order to provide an educational program satisfactory to the State as a whole.

That changes in the structure of school district organization are now needed should not be surprising. Throughout the history of American public schools, there are indications on every hand that school organization has not been regarded as static and permanent. On the contrary, it has been looked upon as a means by which the people may facilitate the use of a part of their resources for the education of their children and of themselves. Despite much seeming resistance to change, the many modifications that have been made in school district organization indicate the willingness of the people to make needed adaptations in the administrative structure which supports and controls their schools as new educational needs arise and as new means of meeting them are developed.[2]

It must also be remembered that the school district system was not created for the Rocky Mountain States, but was originally designed for the Middlewest and East to administer small areas with a relatively large number of students. It was never designed to serve the Rocky Mountain area of vast distances and sparse population. It was merely carried over into the State by the early pioneers who came from that area and were familiar with the system. The maintenance of the school district system has resulted in seventy-one-and-a-half million dollars worth of taxable property, according to the 1947 assessed valuations, not paying a special school district tax.

There can be no doubt that the operation of small schools increases the educational cost per pupil. Over a ten-year average, the cost

[1] *Your School District—The Report of the National Commission on School District Reorganization*, by Howard A. Dawson and others. (National Education Association, Washington, D. C., 1948) p. 15.

[2] op. cit.

per pupil of educating a child in a one-teacher school was $198, while the cost of educating a child in a school employing more than 36 teachers was $105. In the State of Nevada, there will always be a large number of one-teacher schools which cannot be eliminated through any system of organization. Nonetheless, it is apparent that the larger schools operate on a much smaller cost per pupil, and it appears that some steps should be taken to eliminate as many of the one-teacher schools as is practicable.

PRESENT STATE FINANCES ENCOURAGE THE SMALL SCHOOL

Experience in other States has demonstrated that very often the method of apportioning State money makes it possible for schools to operate independently when they should be consolidated with larger units. A study in the State of Oklahoma, for example, concluded that the system of States guaranteeing the school budget, regardless of whether or not the local school district levied a tax, resulted in the continual operation of 1,500 individual schools which should have been abolished.[3]

The school finance law of Nevada also permits a school system to function without levying a local tax and again, while many of the schools, if not most of those involved, could not logically be consolidated with a larger unit, it is possible that some consolidations have been prevented by the provisions of the Nevada school finance statutes.

ABSENCE OF SOUND FINANCIAL PRACTICES

In computing the cost of education, one of the primary difficulties was the varied manner in which the school expenditures were accounted for. Classifications varied from county to county and from year to year.

The State Department of Education has prepared a school accounting manual which classified items into their appropriate divisions. But the County Auditors in many instances do not follow the manual, or because of a general unfamiliarity with items of school cost give various interpretations to it.

Because of the improper distribution of expenditures, it is difficult to control disbursements on a budgetary basis. Very often school boards, because of lack of time, do not know the status of the various accounts of the school fund until the limit has been reached. At such times it becomes necessary to either seek an emergency loan or transfer money from other school funds.

A further indication of the fact that schools do not actually operate on budgets in the free transfer of funds from the elementary school accounts to the high school accounts in those districts where both the high school and the elementary schools are operated under the jurisdiction of a single board of trustees. Large-scale transfers are generally an indication, in any unit of government, of budgets which are either improperly prepared or improperly executed. Such transfers may, in instances, be necessary, but many times they are planned for the purpose of presenting a low high school tax rate. Such practices make it difficult to readily ascertain the distribution of

[3]op. cit.

school funds. This and other budgetary practices are possible primarily because there is no individual responsible for enforcing a budget or to maintain proper budgetary accounting. The lack of general supervision over the expenditures of public school funds constitutes a serious defect in the financial structure of the educational system. When the State finances such a large share of school costs, it has a responsibility for supervising the spending of those funds. It is a recognized principle which is almost universally accepted that the receipt of money from a superior level of government is coupled with supervision from that level. If the State has the responsibility of providing, in some cases, up to 75 percent of school funds, and an average of about 50 percent, then the State has the responsibility of enforcing proper handling of that money. Such enforcement is not only called for in theory, but is actually needed in order to remedy the poor budget and accounting practices.

Another major obstacle in determining the disposition of the school dollar is the use of the calendar year in school budgeting. The school budget is set upon a calendar-year basis. The expenditures are made in a school year, and the accounting of the expenditures by the County Auditor is on the basis of a fiscal year. State appropriations for apportionments are on a fiscal-year basis. In no other level of government in the State of Nevada does such a confused system exist. It is a confusing problem for the school trustees who have the responsibility of preparing the budget, because the calendar year conforms in no manner to the actual expenditures for a school year. When the expenditures are made under one set of dates and the budget is prepared on the basis of a completely different set, budgetary accounting becomes most difficult.

The argument is advanced that the school budgets are made on a calendar year so as to conform with property tax collections. It is difficult to understand the necessity for a school budget to conform to tax collections while it is not necessary for other units of government to so conform.

Governmental organizations generally have demonstrated that savings can be effected through the central purchase of supplies. The extent of such savings is in proportion to the total amount of the purchase and the type of materials purchased. Nonetheless, taking all things into consideration, it has been demonstrated that a central purchasing system saves approximately 15 percent of the cost of supplies. A rigid central purchasing system, including storehouse and the maintenance of large inventories would be impractical for most of the schools in the State. It is, however, entirely feasible to standardize the specifications for items of supply and to order all items at the same time to be delivered to the local school district. Some of the schools in and around Ely have adopted such an informal procedure and have discovered that by ordering all the supplies for all the schools at the same time very large discounts can be effected, and it has not been necessary to maintain warehouses, purchasing agents, and the like. The absence of provisions for the central purchasing of school supplies is a defect in the statutes which, over a long period of years, has probably resulted in increasing at least

to some degree the total cost of education. Central purchasing for Nevada schools might be fitted into an over-all central purchasing plan designed to benefit all the political sub-divisions and units of government at the State level.

CONSOLIDATIONS

Despite the fact that a survey by the Deputy Superintendents of Public Instruction in each of their supervision districts shows that there are 42 additional possible consolidations of schools districts,[1] there is nothing in the present law to force the accomplishment of these consolidations.

The school district exists at the desire of the State. It is not a sacrosanct unit, and its only reason for existence is that it has been a method whereby the State has been able to organize education among its population. If the State finds better methods or finds that districts can and should be consolidated or abolished, then it not only has the right, it has the responsibility of so doing. The school district is the agent of the State; not the State being the agent of the district.

Experience has demonstrated that voluntary school consolidations are a slow, painstaking process and, while certain consolidations have become larger in the past years and new areas and districts have been taken into existing consolidations, the total number of consolidated districts has not increased in a great many years. There still remain districts which might well be consolidated. It is obvious, therefore, that if districts are to be merged some authority will have to be placed in the hands of some higher authority to accomplish the job.

The entire problem of merging school districts has not been clearly dealt with in the present school code. Consolidations which should logically have taken place have never been consummated; on the other hand, there are certain consolidations which have been effected which should never have taken place.

Such situations have arisen from the fact that consolidations are not based on predetermined standards and there are no guides in present school laws by which to judge the desirability of a merger.

Some consolidations have proven to be extremely expensive simply because they encompass areas of such magnitude that the cost of transportation is extreme. Others have resulted in transporting children over hazardous roads and under adverse conditions.

On the other hand, the allowed maintenance of small schools adjacent to a more modern and better equipped plant has increased the cost of educating students, and has at the same time deprived some children of added educational facilities.

Under the present laws there is no authority to remedy the situation, and the facts indicate that standards for the merging of school districts should be set and combined in accordance therewith by some authority of superior power in the school districts.

Under present laws each component part of a consolidation retains its identity for apportionment purposes. For example, if two school

[1]See Appendix D.

districts each having five pupils in average daily attendance consolidated into one school having ten pupils, the new district would be entitled to receive two teacher apportionments, despite the fact that the average daily attendance only calls for one. This practice results in the payment of 22 additional apportionments a year, which amounts to approximately $80,000 a biennium in State funds.

The argument is advanced that the extra apportionment in a consolidated district is required to pay transportation costs. However, it is impossible for a consolidated district to so use the extra apportionment because the State laws require that all of the State apportionment be used for teachers' salaries. This means that a teacher in a ten-pupil school composed of two districts would necessarily receive a minimum of $3,550 a year, as compared to the required minimum for a teacher in the same type and size of school which is not consolidated, of only $2,400 a year.

SUMMARY

Educationally, and from the standpoint of educational standards, the Nevada school system has apparently developed along progressive lines, and has resulted in a rather high level of academic attainment on the part of Nevada citizens. The laws rightfully provide educational opportunities for a maximum number of the children of the State. The State Department has been organized on the basis of the geographic areas of the State for purposes of supervising education, and such a structure is well adapted to the needs of Nevada and should be strengthened. The laws have permitted and required the State Department of Education to set certain standards such as teacher requirements, textbooks, and curricula. These have the effect of creating a unified educational policy throughout the State.

While the educational functions of the State Department and of the school laws have been progressive and sound, the financial provisions and basic organization structure leaves much to be desired. The small school district has been perpetuated as the basic administrative and financial unit, with the result that schools have had to increasingly turn to the State for finances because they themselves have been unable to finance even a small part of the school program. The accounting and budgeting of school funds is inadequate, taken as a whole. For all practical purposes, most of the schools of Nevada do not operate on principles of modern budgetary accounting. This very fact has made it impossible to accurately determine the exact needs, school by school. When the State, in 1947, undertook the responsibility of financing such a large portion of school costs, it failed to assume the corollary and equally important responsibility of insuring efficient handling of the money.

A one-sentence summary of the school system of the State of Nevada could easily be that educationally, the system is sound; financially and organizationally, the system has much room for improvement.

CHAPTER VIII

SCHOOL REORGANIZATION METHODS IN OTHER STATES

INTRODUCTION

Many times those who are affected by a particular problem have a tendency to view that problem as being unique and without parallel in any other area. It is a common conception in thinking of Nevada school problems that the situation confronting the schools of the State is quite different from that in any other area and that solutions to the problems of organization, and finance which have been applied elsewhere just do not fit in here. Such an attitude is far from the truth of the matter. In actual practice the problems which the schools of Nevada face as contrasted to the problems of schools in other States are merely different in degree of severity and not in kind.

Other States have solved their problems in organizing themselves efficiently for education and it would be incorrect to assume that those States had problems that were any easier of solution than those in Nevada. As a matter of fact quite the contrary is true. Whereas, other States in reorganizing the school districts had to be concerned often times with thousands of school districts; we are concerned with a few hundred. Where other States have had problems of increasing the financial support of schools and have had recalcitrant Legislatures. this had not been true in Nevada. On the contrary, the Nevada Legislature has had the unique distinction of being among the most generous of the forty-eight with schools. No other State has the distinction of more than trebling State support for schools at one fell swoop without a single dissenting vote.

Nevada's only problem which varies to any great degree is the problem of scarce population, but even this is not uncommon to many areas of the West. Because the problems of Nevada do approach, in many respects, the school problems of other States, it is most helpful in discussing improvements to school organization and finance, to quickly survey what has been done in other areas and the methods by which these changes have been accomplished.

This chapter will, therefore, summarize the outstanding characteristics of the most recent and outstanding school reorganizations. The mere inclusion of a system in this chapter does not indicate that it is the only method which will work and that other States in addition to those mentioned have not carried on school reforms. The States herein described merely represent typical examples of method, and represent those changes which have the greatest degree of success in recent years. The discussion is based on the report of the National Commission on School District Reorganization of the National Education Association. This Commission intensively studied the problem and made its report in 1948.

CHARACTERISTICS OF SCHOOL DISTRICT REORGANIZATION

All school reorganizations have one thing in common—the elimination of the small district and the substitution of a larger administrative and financial unit. This is not always accompanied by having the local

school abolished, but merely results in a more central administrative control of the schools. The method of accomplishing this goal varies to a considerable degree among the States. Some States, notably West Virginia and Utah, have effected school district reorganization by a single legislative Act, which merely abolished the old school districts and set up the new units. Both of these States have adopted the county as the basic school unit.

A more common procedure has been to set up a committee on reorganization, armed with certain powers to enforce reorganization. Their powers vary all the way from the actual authority to create new districts to the offering of financial incentives or penalties for consolidation. Many States have set time limits for the reorganization of schools under a central committee. At other times they are State committees, but nearly always reorganization plans are channeled through some central State agency.

Reorganization of schools now tends to follow a consolidation of schools on the basis of community interests, rather than rigid political borders. For example, two communities who have long had a common denominator of work, may be consolidated even though they are in different counties. The characteristics of school reorganization programs may best be understood by a careful examination of those programs in the following selected States which are rather typical of the reorganization programs.

Arkansas.

Prior to 1927, there was no organized plan for the consolidation of school districts, but after increased State aid was granted by the Legislature, impetus was given to the idea of reorganization. A preliminary study showed two things: First, that there was a need for organized schools in larger local taxing units, and, second, that haphazard consolidation should be avoided.

Following the preliminary survey, studies of the possible consolidation in each county were undertaken, and an over-all consolidation program was developed, based upon certain standards of size, distance children would have to travel, topography, and so on. After this survey was completed the county boards of education were given the discretionary power to effect a consolidation if it were in line with the over-all plan, and if a majority of the electors in the affected areas so petitioned. It will be noted that this did not mean a majority of the electors in each district, but a majority of those who were concerned. This one district could have a majority against consolidation, but a large enough majority in the other district could effect the consolidation.

Under this statute, a major reduction in the number of school districts has been accomplished. In the 1946–1948 biennium, for example, over 500 school districts were abolished.

The salient feature of the Arkansas plan is that it provided for a degree of compulsion, and did not rely entirely on the voluntary expression of local opinion. In 1946, a proposal was initiated which would have abolished outwardly all small school districts. This proposal lost by a very small margin, and will be reintroduced in the near future.

Kansas.

Until 1945, there was no sub-standard reorganization in Kansas which are not dissimilar to those of Nevada. In many cases school districts were isolated because of poor roads and natural barriers. In many cases, the exceptionally strong attachment for local government provided an insurmountable obstacle to voluntary consolidation.

As a consequence, in 1945, a law was passed providing for county committees to be appointed by the county commissioners in each county to reorganize the school system of the county. The county committees were given latitude and discretion, and were left entirely free to work out any type of reorganization called for. The work was to be completed within three years. By 1947, 2,675 school districts of a total number of 8,100 had been eliminated. In June of 1947, the supreme court declared the law invalid because no standards were set up to guide the work of the committees.

Washington.

The Washington plan was very similar to the Kansas plan with two notable exceptions. In addition to the county committees, a State committee was provided for, which coordinated the work of the county committee, and the people of the affected areas were given an opportunity to vote on the plans. A majority of these affected could carry the proposal.

Under the Washington plan, reorganizations were not limited to the boundaries of the existing school districts. In other words, a consolidation was not limited to the entire area of two districts. Parts of districts could be broken off to form new districts, and the part remaining could be attached to other districts.

The net result of the Washington plan was a reduction in the number of school districts from 1,400 to 670, and reorganization is still in progress.

West Virginia.

This is an outstanding example of a sweeping reorganization accomplished in one single legislative Act. In 1933, the Legislature enacted a law abolishing all existing school districts and establishing the county as the school administrative unit. It provided that the State Superintendent of Schools appoint the first county boards until regular boards could be elected at the next regular election.

The county superintendent was made an appointive office of the county school board.

As a result of the adoption of a county unit, the number of one-teacher schools was reduced by 30 percent, school costs were decreased, and total school enrollment was increased.

Utah.

This is the only western State which has used the county as the basic administrative school unit. The reorganization took place in 1915, and with only five exceptions, all school districts were eliminated. At the present time, one county is organized into three districts, and four counties have two districts each, making a total of 40 school districts.

The reorganization was accomplished by a legislative Act in a manner similar to the West Virginia reorganization.

SUMMARY

The reorganizations presented here do not by any means represent all of the programs for reorganization of school administrative units. They are, however, typical examples of the methods and systems which have been employed. Certain principles stand out from the myriad patterns of reorganization. First, it is generally recognized that reorganizations never provide, to any great length, when left solely to the votes of those concerned. The example of Nevada is very close to this pattern. Second, legislative action is always required to effect any major improvement in the pattern of school administrative units. This may take either of two forms—the creation by the Legislature of new school districts and the abolition of old ones.

CHAPTER IX

RECOMMENDATIONS ON SCHOOL ORGANIZATION AND FINANCE IN NEVADA

INTRODUCTION

The recommendations for improvement to the schools of the State fall into two main categories: organization and finance. Some of the recommendations should be adopted immediately. In addition to the suggestions for change in this chapter, there will be found an additional chapter suggesting more fundamental reorganization of the school system, and these matters should be the subject of further study before they are acted upon.

ORGANIZATIONAL CHANGES

The recommended changes in the organization of the public school system of the State are (1) the creation of a lay board to study and effect school district consolidation, (2) providing increased staff for the Deputy Superintendents of Public Instruction, for the State office, and reorganizing the State Department of Education.

With the rapid growth of departments and offices under the supervision of the State Superintendent of Public Instruction and the State Board of Education, it would appear that, before another officer is added to the present staff, a rather careful look at the present organization of the department should be made with the idea of properly locating the responsibility of the various offices and departments now under the direction of the State Superintendent of Public Instruction.

Due to the growth of offices and departments, practically the entire working time of the State Superintendent of Public Instruction is now taken up with routine work, the responsibility of which could well be delegated to other officers, thus freeing at least part of the time of the State Superintendent of Public Instruction for very necessary policy-making and other work of the department.

The table of organization listed on page 82 is one way the department might well be more efficiently organized than at present.

STATE BOARD TO ENFORCE CONSOLIDATIONS

This is considered one of the most important of the recommendations of the school survey. In the past chapters it has been indicated that there is a need for the reorganization of the school districts of the State into larger administrative and financial units. The organization of such units first calls for the consolidation of existing school districts to the maximum extent possible before more fundamental changes are made. Therefore, the elimination of as many as possible of the small school districts at this time will be desirable in the event that at some later date the Legislature decides to establish the county or some other unit as the school district. Appended to this report is a list of 42 consolidations which might be considered feasible and desirable as compared to the 1946–1947 total number

BOARD OF EDUCATION—SUPERINTENDENT OF PUBLIC INSTRUCTION

Assistant Superintendent for Vocational Education	Assistant Superintendent for Business Administration	Assistant Superintendent for Instruction
Trade and Industries	Certification	Deputy Superintendent, First District
Agricultural Education	Surplus Property	Deputy Superintendent, Second District
Home Economics Education	Retirement	Deputy Superintendent, Third District
Vocational Rehabilitation	School Lunch Program	Deputy Superintendent, Fourth District
Veterans On-the-Job Training Program	Indian Education	Deputy Superintendent, Fifth District
	Budget and Finance	High School Supervisor
		Guidance
		Publications

of 197 elementary school districts, 16 existing consolidations, and 10 union districts. These possible consolidations were listed by the Deputy Superintendents of Public Instruction in each of the supervision districts of the State on the basis of predetermined standards which are included with the list.[1] The list of suggested consolidations has taken into consideration the factors of topography and road conditions, with full realization that, just because two school districts happen to be very close together on the map, there is no assurance that they should be consolidated. Even though as little as a mile or two may separate two districts, that mile might be totally impassible because of the terrain or lack of good highways. In other words, the number of listed consolidations are those which, on the basis of the standards considered, are plausible, and which have available the proper conditions for all-year transportation of the pupils without undue risk, effort, and time involved.

There are, in addition to new consolidations, a considerable number of existing consolidated districts which should bear close scrutiny as to the advisability of their maintenance. Because there has been no prescribed standard for consolidation, mergers have not taken place, and at the other end of the scale some may have taken place which are not in the best interests of the students or of efficient management of the schools themselves. The entire matter of school consolidations, therefore, is one that needs close-on-the-spot examination, and each case must be redetermined on the basis of its own individual circumstances and in accordance with definite prescribed standards.

VOLUNTARY VERSUS COMPULSORY CONSOLIDATION

The experience in the State of Nevada closely parallels that of other States in the matter of voluntary school district reorganization. The truth of the matter is that, when left to the initiative of the local districts, consolidations rarely take place, and the entire process is slow, painstaking, and often painfully ineffectual. Under the present consolidation laws, a majority of the residents of each of the affected school districts must approve of the merger before it can take place. This means that tradition, community pride, or other factors may receive more weight than the best interests of the children involved, and make it extremely difficult and, in some cases, impossible to effect such needed consolidations.

From the history of school consolidation in Nevada, it is obvious that the maximum number of mergers will not come to fruition if left solely to local effort. Another powerful deterrent to the consolidation of small schools is the fact that, under the present method of financing, there is small financial incentive for a school to consolidate. Regardless of the reasons indicating that logic demands the consolidation, each school is guaranteed the funds with which to continue operation under the present State and county apportionments. If a school district has virtually no assessed valuation, it would still receive enough to operate with a certificated $2,400-a-year teacher from State and county apportionments. In the minds of

[1]See Appendix D.

the local population, this eliminates the necessity for merging with the larger nearby units.

If really worth-while reorganization is to be effected, controlling factors must be a calm, dispassionate appraisal of each individual situation, and a careful analysis of the merits and demerits of each of the consolidations listed in this report, and whatever other cases may come to the attention of the adjudicating body. A further need, after the scrutiny of each case, is enforcement authority to carry through those consolidations which appear, after the most reasoned judgment, to be necessary and beneficial. Such an approach requires the creation of a temporary State agency, which would be separated from the passions and politics of the local area, and would have the authority to view each case, prescribe the consolidation, and effect the merger.

Therefore, it is strongly recommended that the 1949 Legislature enact the necessary legislation to authorize and direct the State Board of Education to appoint a seven-man lay commission which shall have the legislative authority to effect school district consolidations throughout the State of Nevada within a prescribed period of time. Provision in such legislation should, of course, be made for the travel, per diem, and other expenses of such commission.

STATE COMMISSION VERSUS COUNTY BOARD

While other States seeking to enforce consolidation of school districts have frequently established a local or county board in each county of the State, there are several factors in Nevada which definitely indicate that one State commission would be more desirable here. The small population of the counties would preclude the possibility of objective and absolutely unbiased analysis by a county committee, and the sum total of all consolidations listed for study and future action is considerably less than was the case in other States studied. In Kansas and Washington, for example, where county or local boards were established for this work, the sheer number of consolidations in those States necessitated that, for reasons of expediency and ease, the problem be broken down into smaller units. The School Finance Survey Group believes that one State consolidation commission could readily and expediently handle the complete problem within a relatively short period of time.

APPOINTMENT BY THE STATE BOARD OF EDUCATION

The State Board of Education is the policy-making authority of the State in regard to education, and, therefore, anything that affects educational policy, as this does, should obviously issue from them. Since the State board is elected from supervision districts, each State board member could see to it that at least one member would be appointed from his district so that the membership would be composed of a broad cross-section of people, each reflecting the viewpoint of his particular area.

ADVANTAGES OF A LAY BOARD

Consolidation, after all, is of primary concern to two groups of people, the parents of the children concerned and the taxpayers who

pay the bill. After standards have been set up, what is needed is an impartial jury and not a panel of experts. Our judicial system has long ago been established on the premise that juries are to be composed of laymen, and not lawyers, and the technical men in the law are excluded from jury service. In the same manner, it is felt that the board which has the consolidation authority should be composed of laymen who will bring to the problem a fresh and unbiased viewpoint.

At the same time, it is fully recognized that the board will need the advice of the persons who have the technical background and information at hand. For that reason it is suggested that the three groups who worked on this school survey be considered as ex officio and nonvoting members of the board. There is need for a board composed of disinterested parties, able to see the over-all picture at the local level and at the State level. There is need for a board composed of laymen with an understanding of the problems involved in consolidation, but without local connections, obligations, and interests. The staff necessary to provide an adequate examination of each district should be provided.

POWERS OF THE BOARD

It is recommended that the powers of the consolidation agency be of the broadest possible latitude. These powers should include the authority to establish or dissolve any consolidated union, joint, or in any other way combined school district now in existence or contemplated, whether established under the provisions of the 1947 School Code or by previous special Act of the Legislature. They shall have the power to define the boundaries of school districts by consolidation of all or parts of existing school districts. At all times, however, the work of the agency is to be guided by specific standards which are appended to this report, or which may be adopted by the commission. It is recommended that the life of the committee be limited to the term of the next biennium. This would have the practical effect of stimulating the work of the committee.

ADDITIONAL STAFF FOR DEPUTIES

This is the third recommendation, and is of the greatest necessity, not only to enable the deputies to more effectively carry on their present functions, but to enable the office to fulfill the added responsibilities which the recommendations which will be related will require.

Even the present duties of the deputies, as required by law, have completely outstripped the time which they have at their disposal. The deputies must act as bookkeeper, teacher scout, traveling consultant, clerk, confessor to the local school boards, research worker, record keeper, agent of the State, arbiter of disputes, and performer of a host of other duties, with part-time or no secretarial help and a limited traveling budget. The paper work of the deputies has completely eliminated, in many cases, the possibility for advisory work in the field of education, and the up-grading of teachers, which, after all, is the job for which they were appointed.

Added to this will be a few additional duties which will logically fall upon them in the strengthening of the organization and financial

programs of the schools. For all these reasons, provision should be made for adequate secretarial work in the deputies' offices.

FINANCIAL CHANGES

The recommended changes in the financial procedure of the State include: (1) The making of the Deputy Superintendents pre-auditors for all school claims in his supervision district. (2) The creation of a financial and budget officer in the State Department of Education with appropriate duties. (3) An adequate fiscal and budgetary procedure for all schools. (4) Elimination of the calendar year in the school budget, and the placing of all financial matters on the fiscal year. (5) Voluntary central purchasing for all schools to be eventually integrated with a State central purchasing agency, if one is created. (6) Elimination of the provision that all of the State apportionment, provided by paragraph 2, sec. 180, chap. 63, 1947 Statutes of Nevada, be used for teachers' salaries. (7) New school districts shall be entitled to receive the entire semiannual apportionment for the period in which they are created. (8) Minimum revenues for one- and two-teacher rural schools shall be raised to $3,200 and $6,400, respectively. (9) The making of the deficiency appropriation sufficient to meet statutory requirements for the biennium 1947–1949. (10) Continuing State aid in accordance with the provisions of the School Code of 1947.

ADEQUATE FISCAL AND BUDGETING PROCEDURES

The effective management of school finances is not different from the effective control of any other public expenditure. The principles which apply to satisfactory financial procedures in any unit of government can equally apply to the expenditure and planning of school moneys. It would, therefore, be of value in recommending certain changes in the present budgetary policies of the school system, if standards for budgeting were first set up in broad outline and the present methods compared to them.

Authorities in the field of public finance and budgetary accounting have developed certain standards which apply to the evaluation of governmental policies. Before presenting these criteria, a proper understanding of what constitutes a budget is vital.

In order to enforce effectively the various limitations on the raising and expending of public funds, the "budget system" of finance and accounts has been developed. Through it, definite limitations on the amounts of revenues to be raised and the sums that may be expended for the respective governmental and departmental purposes are set. Its use has become general in all levels of government, and its importance and effectiveness are recognized everywhere. It is generally regarded as the most effective mechanism for both legislators and administrators in planning, directing, and controlling activities and operations. Furthermore, it gives voice to the fiscal policy of a government or department, and thus indicates in advance what plan is proposed by those in power, and provides an opportunity for open discussion and criticism of that plan.

The budget system provides that authorization for raising revenues

and expending all revenue funds be made on the basis of a comprehensive presentation of all financial facts of the government, and that accounts be kept in such a manner as to exhibit at all times the relation of the actual revenues to the estimates, and of the actual commitments and expenditures to the authorizations.

The budget is defined as "an estimate of proposed expenditures for a given period and the proposed means of financing them." In its broadest form, it is a fiscal document exhibiting the estimated and actual revenues and expenditures of previous periods, the proposed appropriations for expenditure for the succeeding period or periods, and the proposed sources of revenue or receipts from taxation and from miscellaneous sources to meet those appropriations, with all necessary supporting data and information. In this form it is known as the "budget document." In its narrow sense, as an accounting document of a given period, the budget is an authorization to make expenditures for a given governmental body and fiscal period, and to provide the means of financing such expenditures, as expressed in appropriation and revenue Acts, ordinances, or resolutions. The budget, therefore, deals with two major subjects, revenues and expenditures.

The budget may be said to constitute:

1. A financial program.
2. An essential aid to legislative control over finances.
3. A working guide to the administration of finances.
4. A basis for the accounting system.
5. An assurance to the public of the orderly handling of financial matters and a source of public information as to these matters.

Four phases of the process of public budgeting may be discerned:

1. Preparation of the budget.
2. Approval of the budget.
3. Operation of the budget.
4. Accounting for budget operations.

To make a budget system function effectively in all these areas, certain essential features of procedure and content are evident.

1. The budget should represent a comprehensive program covering all funds and activities which properly may be brought under it.
2. The budget should provide adequate and dependable means of financing the proposed expenditures.
3. The budget should be based on accurate estimates of revenue and should provide for all essential items of expenditure on the basis of the most accurate estimates possible, with a reasonable margin for contingencies. Estimates of revenue should include adequate allowance for slow collections, or for items which might never be collected.
4. The budget document should contain comparative data for the previous year, or years, to such an extent as to indicate trends and significant changes.
5. The classification of items in the budget should conform as closely as possible to the accounting classifications. The same basis of accounting should be used in both—that is, if a cash basis is used in the accounting, the same plan should be used in making estimates of revenue and expenditures for budget purposes. If an accrual

basis is followed in the one, it should be followed in the other. Since depreciation on general property should not be entered in the accounts or reported as an expense of revenue funds, it should not appear as an item in the budget.

6. The budget should be prepared by or under the direction of a qualified fiscal officer. This officer should transmit the budget to the legislative body with an explanatory message.

7. There should be adequate opportunity for a public discussion of the budget.

8. The budget, as passed by the legislative body, should be in usable form, not only as to its arrangement, but also as to the method of appropriation. Excessive detail in appropriation Acts ordinarily is undesirable.

9. After the budget is passed, there must be effective means of controlling its operation. Regardless of the accuracy or completeness of the budget, it is ineffective as a financial instrument unless it is followed. Responsibility for initiating expenditures from each appropriation must be fixed. Centralized checking or proposed expenditures against authorizations and available balances should be provided. Purchasing should be centralized to the fullest extent possible. Restricting expenditures to periodical allotments or to approved work programs may be desirable.

10. The budget, when passed, should be entered in the accounts in such a way as to make available at all times information on the relation between estimates and actual results, both as to revenues and as to expenditures. From these accounts, periodical reports should be prepared for the information of administrative officials. Reports should be made at the close of each fiscal period showing the results of budget operations in comparison with authorizations and estimates.[1]

Unfortunately, the fiscal procedure of the schools at all levels in the State of Nevada leaves a great deal to be desired when it is compared to the standards.

To a degree, the local school budgets do present a comprehensive program. They list the sources of revenue and the major expenditure breakdowns. In asking the State Legislature for appropriations to the Distributive School Fund, the request is for the total amount only. It is not broken down by the school accounts for the recipient schools and so on. In presenting the request for appropriations to the State School Distributive School Fund the complete allocation to each school should be included with all supplementary data showing why that particular school is entitled to receive the State appropriation. A budget document presented in such detail can leave no room for dispute as to the necessity or lack of necessity for the requested school funds.

Opportunity has just been granted in the last two years for discussion of county budgets through the device of public hearings. It is not yet required that boards of school trustees hold public hearings on proposed school budgets. The citizen is, therefore, deprived of the opportunity of democratic expression on the policy of his

[1] *Accounting*, pp. 65–68. Morey, Lloyd, and Phillip Hackett; *Fundamentals of Government*, New York, John Curley and Sons, Inc., 1942.

schools as they are affected by financial patterns. This is a serious lack, which should be corrected by inserting in the budgetary process a requirement for public hearings on all school budgets.

The greatest lack of the present school budget system at the local level is the fact that the budget is not followed, and there is no means of insuring that it be carried out. This completely destroys the value of a budget. For a budget that is observed only in its breach is no budget at all.

Enforcement of the budget document is most difficult under the present statutes. The lack of conformity between the expenditure year and the revenue year presents a major problem. In school finance, and in county finance generally, budgets are made out on the basis of revenue for a fiscal year, and expenditures are made on a calendar year, there being a six-month difference between them. Obviously, effective control becomes difficult under such circumstances, because effective planning is almost impossible.

The fact that in numerous cases the budget does not become part of the school accounting records in the County Auditor's office, is another factor which makes budget control impossible. It is, obviously, not possible for an auditor to hold a school to an item balance if he is not familiar with the exact amount of that item balance in the first place. Under the present system, the County Auditor, in most cases, finds it impossible to arrive at the exact balance in each of the school item funds at a glance.

Another weakness of the budgetary procedure is the condition which permits transfers from the elementary fund to high school fund. In areas where the boundaries of the elementary and the high school districts are contiguous and the schools are administered by one board of trustees, it is recommended that the board be permitted to levy a single tax for the operation of the school system. The institution of proper budgetary procedures would, in all probability, obviate the necessity of any transfers between budget accounts.

Under the present procedure, there is no effective pre-audit. In many cases no check is made by the County Auditor to insure that the proposed expenditure is one that has been budgeted, that it is legal in every degree; that it has been allocated to the proper account, or that it has already been spent or committed. The lack of this elementary process would negate any effort to effect complete budgetary control.

To demonstrate these statements, the usual procedure for paying a school district bill is presented. There may be minor variations from this system in some counties, but the essential steps are much the same. A claim is first made out by either the principal or superintendent of the school or the clerk of the board in cases where no chief administrative officer appears. The claim is then approved by the board and presented to the County Auditor. The County Auditor then merely checks to see that there is enough money in the total school account to pay the bill and then okays it for payment. If the County Auditor's attention is called to any discrepancy, he can hold up payment, but the Auditor himself makes no inquiry into the validity of the voucher in terms of the budget.

In some of the larger districts, a procedure is used which eliminates

much of the meager internal control that ordinarily exists. In these districts the Auditor is presented only with a claim for the total amount of all teachers' salaries, and a warrant is issued for that amount. The school district then writes its own checks on the amount paid to the district by the County Treasurer. Under such circumstances, the County Auditor has no way of insuring that the individual teacher receives the salary, that the claim, as presented by the school trustees, is accurate, or that it is distributed according to the authorized budget.

The institution of proper procedures is difficult to accomplish through legislative action alone. The enactment of a statute in the detail necessary would be a lengthy and tedious procedure. In addition, the law would limit the system and prevent it from modification as the situation demanded. What is needed in the way of legislative action is the provision of the broad general framework under which a proper procedure could be developed.

CREATION OF FISCAL OFFICER IN DEPARTMENT OF EDUCATION

This is the first major recommendation which stems from some of the facts previously discussed. In the State Department of Education there is no one person with the time, the responsibility, or the fiscal background to develop properly such methods as are needed. Such an officer should be created by the Legislature and given such latitude as is necessary to improve school budgeting procedures, State apportionment methods, and school finance policies. Large-scale improvement to the budgetary and fiscal policies of the schools of the State and of each of the individual schools will be difficult to accomplish until such an office is created. The qualifications for the officer and the remunerations should be such to insure that the person who is selected to fill the office will be one trained in the field of budgeting and fiscal management. Furthermore, the field should not be limited to residents of Nevada or to those now engaged professionally in education.

AUTHORIZING DEPUTY SUPERINTENDENTS TO PRE-AUDIT SCHOOL CLAIMS

The pre-auditing of all school claims is now practically nonexistent, as has been previously mentioned. To correct this situation, it is recommended that all school claims be required to pass through the Deputy Superintendents of Public Instruction of the respective supervision districts. The deputy will then check the school claim against the budgets' accounts that he will set up in his office, and distribute the expenditures to the properly indicated account.

By so doing, several corrections will be effected. In the first place, the important function of pre-auditing will be carried out and budgetary control will become more nearly possible. In the second place, a more nearly uniform classification of school disbursement will result throughout the State, because the County Auditors in each of the seventeen counties will have had the breakdowns of school expenditures made for them by the deputies, and the distribution of an expense will not be left to the discretion of individual school boards, who may not be entirely familiar with the nature of the payment.

The suggested change will place the discretion of allocating a warrant to its proper account, in the hands of only six persons with an intimate knowledge of school expenditures.

ELIMINATION OF THE CALENDAR YEAR

All evidence points to the conclusion that the complications arising from the use of two different periods of time in school finance has been one of the most serious defects in the entire school finance setup. It is recommended that the Legislature, as an early part of its business, eliminate the calendar year from the fiscal procedures of the schools. The State was placed on a uniform system in 1931, and it is recommended that the same procedure be followed in the matter of school budgeting.

The only difficulty will be in the first year of the change-over, when it will be necessary for the schools to prepare a budget for the first six months of 1949, and also for the two fiscal years. Thereafter, only one budget will need to be prepared each year.

There are certain other improvements to the financial operations of the schools that do not involve directly budgetary procedures.

CENTRAL PURCHASING

It has been demonstrated time and again in governmental jurisdictions of all types in every section of the United States, that the central purchase of supplies does result in savings. At the present time, most of the schools buy their materials (other than textbooks) in much the same manner as the housewife shops at the corner grocery store. And, like the housewife, the schools are forced to pay the prevailing retail price.

If a State purchasing agency is set up, then the schools of the State could all purchase through the State agency. However, it is recognized that a State agency may not be forthcoming for some period of time. Therefore, it is suggested that the schools be encouraged to pool the ordering of supplies, and order their entire necessities for the year at one time, and order their goods all at the same time. In this way, discounts for large purchases may be obtained, and the supplies will be sent to the school which individually requires the goods. This procedure has already been started in White Pine County and, while no special legislation is required to effect this type of central purchasing, every encouragement should be given to it by the State Department and the deputies.

ELIMINATION OF CERTAIN REQUIREMENTS AS TO THE DISPOSITION OF STATE APPORTIONMENT

The passage of the 1947 School Code was predicated primarily on the intent of the Legislature to insure the salaries of teachers were increased. As a result, the law provided, among other things, that no teacher should receive less than a minimum of $2,400 a year, and that the entire State teacher apportionment should be used for school teachers' salary. The effect of this has been to prevent money from being spent on other school necessities, and to increase the cost of consolidations, as has been demonstrated previously. To overcome these defects, it is recommended that the requirement that the entire

state apportionment be used for teachers' salaries be eliminated. The teacher would still have ample protection under the minimum salary law, but other school needs could be provided for and the discrimination in favor of consolidated districts would be eliminated.

FINANCING OF NEW SCHOOL DISTRICTS

A serious situation exists for new school districts if they are created after the time when the annual apportionment or semiannual apportionment is regularly made. If a new school district is created after this time it is financed from the State Emergency School Fund and the County General Fund. If there is money in the County School Reversion Fund, this may be transferred to the new school district upon authorization of the Deputy Superintendent. This fund is often inadequate for the purpose. To maintain a fund large enough for such contingencies would require an unnecessarily large reserve. To eliminate the necessity of maintaining large school reversion funds, and yet to insure that a new school district will be able to operate, it is recommended that a new school district receive the full semiannual apportionment for the period in which it is created.

DEFICIENCY APPROPRIATION

The State Distributive School Fund will be faced with a deficiency of approximately $241,000 in January of 1949. The reason for this deficiency is primarily the result of an increase in school population above and beyond that which was anticipated at the time the estimate was made for the 1947 legislative session. Since the individual school budgets have been predicated on receiving a full teacher appropriation each time it is due, the withholding of such payments from the State would work a hardship on the individual schools of the State, and would prevent the payment of the minimum salary provided by law. It would, therefore, in many cases, prevent the fulfillment of teachers' contracts.

Even if the deficiency could have been anticipated a year ago, little could have been done about it because the law specifically authorizes a definite amount to be apportioned to each school on a pupil-teacher basis. It is therefore necessary, if the schools are to continue operation, that funds be provided to make up the deficiency that will exist for the remainder of the 1947–1949 biennium.

ADEQUATE FUNDS FOR FUTURE APPORTIONMENTS

As long as the present apportionment formula is used and it is mandatory for the State Superintendent of Public Instruction to allocate school money on the basis of the apportionment formula, it becomes necessary for the State Legislature to appropriate an amount sufficient to provide those apportionments. Until the entire question of the needs of the schools is analyzed, and an improved financial system is developed by the proposed school fiscal officer, it is apparent that funds must be provided the school system under the present law. It is, therefore, the belief of the School Survey Group that, until the proposed fiscal officer is able to carry on his study, and a better school finance system is evolved, any decrease in State funds would seriously impair the educational level of Nevada's schools. It

is, therefore, recommended that the 1949 Legislature appropriate the amount which will be required to finance the school system under sections 180 and 181.04, chapter 63, of the 1947 Statutes of Nevada. These are the provisions which grant to each school a teacher apportionment of $1,775 a year, and prescribe the method of computing such apportionments, and, in addition, prescribe the pupil apportionments to the schools. While the exact amount has not yet been computed, it is estimated that such an appropriation will require approximately four-and-a-half million dollars for the 1949–1951 biennium.

INCREASE MINIMUM EXPENDITURE FOR ONE- AND TWO-TEACHER SCHOOLS

An analysis of the expenditures for one- and two-teacher schools reveals that 76 percent of the cost goes for teachers' salaries. In view of the fact that the minimum teacher salary in Nevada is $2,400, this would require the minimum expenditure per classroom unit to be raised to $3,200 from its present $2,900 figure. The Survey, therefore, recommends that the minimum revenues for one- and two-teacher rural schools be placed at this figure per teacher.

CHAPTER X

PROPOSALS FOR FURTHER STUDY

INTRODUCTION

In the previous chapter, those improvements which are for immediate action were discussed. The adoption of each of the recommendations will improve the organizational and financial structure of the State's schools. The problem, however, does not end at that point, for even the changes recommended do not completely eliminate the existence of the small school district of small assessable valuation. Even after school districts are consolidated to the highest degree possible, there still remains the problem of reducing the over-all administrative structure of education to the simplest basis possible. While the consolidations recommended and the system described to effect these consolidations are both necessary prerequisites, they are only a step toward the final goal of complete school reorganization on a more efficient basis.

The principles which, on the basis of preliminary study, offer the best possibilities of solving the organizational problems of Nevada schools involve the administration of education on either a county, a community interest, or a regional basis. Each of these three types of organization has certain characteristics in common. The only major difference is the geographic borders of the administrative unit. Therefore, in discussing how each system might operate, a summary of one of the methods will serve to illustrate all of the types. It must be kept in mind that the survey is not recommending the immediate adoption of the plan presented in this chapter. The study of its possible application is preliminary, and it is being presented merely to demonstrate a method around which a final solution to the school problems may be developed.

COUNTY UNIT PLAN

An important deficiency of the school system of Nevada is the small size and lack of wealth of many local school districts. In view of the rising cost of education, the organizing and financing of the school system must be such as to provide that the maximum educational return is received from each dollar. All other things being equal, the education system that is properly organized will produce better education per dollar than a system that is poorly organized.

Because of the over-all constitutional $5 limit upon property taxes, it is important that a method be found whereby the schools will be able to operate without handicapping other government functions, and vice versa.

The objectives of reorganizing the financial and administrative structure of the schools should be to bring about, wherever possible, under the peculiar geographical and population aspects of Nevada, an equality of educational opportunity, and to make sure that the school units are of sufficient size to provide this opportunity at a reasonable cost equitably distributed among the taxpayers of the State.

The school district, as it is now organized, in many cases does not provide for adequate local leadership. In school districts composed of a minimum number of families, the choice of school board officials is limited. It is also impossible to have adequate professional educational advice and supervision of all these areas.

The present system of collection and allocation of State moneys does not fully equalize the tax burden or the educational opportunities. The fact that there is little uniformity in the tax rates for education means that in one area the taxpayer is required to pay an extremely high tax for schools, and in another area he may pay a very low tax, and there is no difference in the basic apportionment to those areas where the low tax is paid.

Another weakness of the present system of school finance is that there is no workable method of enforcing efficient handling of school funds by the local schools. Proper budgeting, purchasing, and accounting are, for the most part, lacking in the small district, primarily because there is divided responsibility for these functions.

In addition to these weaknesses, a deficiency of county school organization and financing has been a dual system of high schools and elementary schools. In many cases, a high school system is superimposed on an elementary school system and, while it may serve the same area, is administered and financed as an independent unit. In addition, there is not even any uniformity as to the method of financing high schools. The method depends on whether or not they are county high schools, district high schools, district high schools in counties having no county high school, or county high schools in counties having no district high school.

In view of these circumstances, it becomes apparent that there is a need for an overhauling of the organization and the financing of the school system to bring about the objectives as outlined earlier.

Some of the deficiencies of the school organization and finance program will be eliminated by the adoption of the immediate changes as recommended in chapter X. Nonetheless, there will still remain certain defects which can be cured only by a more basic and fundamental reorganization which should be undertaken only after further study as to the implications of its adoption and the mechanics of engineering the change. There will still remain the following weaknesses of the school district system as the basic administrative and financial unit—even after the districts have been consolidated as far as possible for attendance purposes. First, the fact that a great deal of taxable property will still be outside of a school district has to be solved. Second, the reorganization as suggested still leaves the problem of equalizing the cost of education among the taxpayers of the State unsettled, and the question of more fully equalizing the distribution of school funds is yet to be resolved. Though there are major improvements to the financial operation of the schools recommended, and while these improvements for immediate adoption will be of value, a more thorough-going reorganization on the basis of larger administrative units would strengthen the procedures of accounting, budgeting, and purchasing. Another unresolved difficulty is the elimination of the duplicating administrative structure for high schools and elementary schools.

Organization.

It is proposed that a modified county-unit plan be used as the basis for studying future reorganization of the school system in the State of Nevada. Such a plan might include the following salient features: (1) The county would be the basic financial and administrative unit of school organization and finance. (2) The largest schools, however, might not be subject to the county-unit system. (3) The State supervision districts might be reorganized so that the Deputy Superintendents of Public Instruction could become the administrative officers for the county units. (4) County school boards would be elected by voters in the entire county, and such boards would have the powers which are now exercised by the local school trustees. (5) Each county and local school district would be allowed to provide educational expenditures beyond the minimum program as it saw fit, but such expenditures would be financed wholly in addition to State support.

Advantages.

There are many advantages which might be provided by the county-unit plan, although not all of them would apply in all counties. The advantages of such a system are:

1. It would provide a larger tax base for local support of public education. Using the county instead of the school district for tax purposes would result in increasing assessed valuations for school taxes about one-third.
2. Full-time professional administration could be provided for all schools through expansion of the duties of the Deputy Superintendents of Public Instruction, whereas, under the present system, the rural schools do not always have the advantage of such assistance.
3. In some counties the curricula of the smaller schools might be improved through the use of county teachers for specialized subjects such as art, music, etc., which could be employed for the entire system, giving courses in the schools throughout the county. At the present time, the smaller schools are not able to provide such courses of study.
4. Through the hiring of a county maintenance man or maintenance crew, the school plant might be maintained at a higher level than is now possible. As a matter of fact, improvements that are presently not made at all might be accomplished.
5. A great deal of the personal factor that militates against the efficient accomplishment of the rural teacher's job might be eliminated.
6. The integration of the high school and the elementary school system would be accomplished easily by the simple process of placing all schools under the county board.
7. Greater flexibility for the entire school system would be provided in that the opening or closing of a particular school would become a matter of administrative decision rather than political policy.

All advantages would not apply equally to every county, and it is quite probable that in many counties not more than one or two of the advantages would accrue. In many counties it is doubtful, for example, that itinerant maintenance of teaching personnel could be used, chiefly because of the distances involved. It is felt, however,

that some advantage would accrue to every area from adoption of a plan involving this principle.

Larger Tax Base.

In every county of the State, the school district assessed valuation, taken as a whole, is less than the total county assessed valuation. This is possible, first, because a great deal of territory is not now in an organized school district, and because many school districts do not levy a local tax and, therefore, the property in that district is not listed independently. Making the State as a whole, assessed valuations upon which to base a school tax would be increased by more than one-third. On the basis of 1947 assessed valuations, over 71½ million dollars of taxable property does not pay a special school district tax, which means that, if school were organized on a county-unit basis, more revenue could be produced by the same tax rate as is now being levied on most taxpayers within a county. Or, that the same amount of revenue could be produced with a lower tax rate. Chapter V of this survey points out the bonded debt of the Nevada school system, and the mere fact of increasing the valuation available upon which to base school bonds would necessarily aid local school construction in many cases.

Full-Time Professional Administration.

Under the district system as now practiced, few schools in the State have the advantages and benefits of a full-time administrator. The rest of the schools have no professional supervision other than that which the Deputy Superintendents of Public Instruction are able to give them with limited staff and authority. The law requires that a Deputy Superintendent visit each school within his area at least twice a year and, even if the law were to be carried out in every instance, two brief visits during a school year does not constitute professional supervision of education. In other words, the deputy, because of the press of time and the very many small detailed tasks he must perform, is only able to render additional services in acute situations and, if he were available on a full-time basis, it is possible that such emergencies would never arise. The county-unit plan, by allowing the deputies to operate with enlarged duties and an adequate staff, would insure that the smaller schools of the State received the guidance and supervision which adequate educational standards demand, and the members of a county school board would work with and through the State Deputy, resulting in the school boards having the benefit of a constant source of professional information about the organization of the attendance areas within their school unit. Under the county plan, while the Deputy Superintendents would still have the detailed responsibility for each school, their work would also be concentrated on the general over-all supervision of the educational program of the State, on the basis of supervision districts which are now used.

Improvement of Curricula.

In the small schools, very little except the fundamentals of reading, writing, and arithmetic can be taught to the student, and even this limited program requires strenuous effort to maintain. Such features

of modern educational systems as library service, health service, art, music, and many others are altogether lacking. The county-unit plan might provide the means whereby these auxiliary features of education could be provided at least on a limited scale to the rural administrative areas. Through the hiring of a school health officer, a county art teacher, or a county music teacher, each rural unit might have the advantages of at least some efforts in these fields. It is possible that county school libraries could be provided, or that schools might take advantage of existing county libraries, or any future library system which is developed in the State of Nevada. Through the county unit, the student could thereby receive a better and more rounded education than he is now receiving, or will be very likely to receive if the school district system is maintained.

Improvement of Maintenance.

Just as the academic part of education might be improved by the use of county teachers in specialized subjects, so, too, might the physical plant be kept in better condition through the use of county maintenance men and crews. At the present time, such routine maintenance matters are seldom accomplished in many isolated school units. Under the county unit, a full-time maintenance crew might be established with a carefully prepared schedule of work and, during the course of the year, the repairs and alterations could be made on each building within a county unit. The maintenance might be coupled with the county or State purchasing, and at the same time school supplies are being purchased, county school maintenance needs might also be ordered. This might result in further substantial savings in the cost of the materials that are necessary to keep the school plant in proper repair.

Elimination of Personalities.

It is unfortunate, but nevertheless true, that one reason competent teachers hesitate to go to the rural schools is the conflict which very often takes place between rural school trustees and their teachers. In most cases, the rural school trustee is not even aware, or necessarily to blame for the pressure under which the rural teacher lives. Nonetheless, teachers have constantly complained that they must so closely conform to the dictates of the local school board in matters of dress, living habits, and even subject matter to be taught, that they are not able to perform at their maximum efficiency. The use of the county-unit plan might relieve many of these pressures, in that the supervision of teachers would be on a professional basis through the Deputy Superintendents rather than the personal, unprofessional watching of the local school board. The elimination of such local pressures might result in the securing of better teachers for the smaller units.

Integration of High Schools and Elementary Schools.

The county-unit plan could accomplish such integration by the simple act of placing all schools in the county unit under the administration and supervision of the county board. The high school, instead of being a separate system, would merely be an attendance area for those grades which are included in the high school at the present

time. High school buildings could still be located where they are now situated as a matter of convenience. It would just mean that the county board would designate such buildings as the place in which high school classes would be held. The financing of the high school would come under the same procedure as the financing of the rest of the schools within the county unit, thus eliminating an extra administrative unit and the complicated arrangement of education.

Flexibility in the System.

Under the present plan, a district once established becomes very difficult to abolish, and many of these districts could be easily abolished and the children sent to an adjoining school at a considerable saving to the taxpayer, and considerable improvement in the education of the student. Yet, despite the desirability of such procedures, they become well-nigh impossible when left to political decision. The number of consolidated and other combinations of school districts has remained practically constant during the last ten years, and there is always the danger that new school districts will be unnecessarily created because of small incidents which may momentarily arouse the emotions of parents. The creation of this type of district does great disservice to the children by taking them out of a school where they are able to receive many additional advantages and placing them in an inadequate set-up. Under the county unit, the formation of such districts would be more difficult and the opening or closing of a particular attendance area within the county would be a matter of policy of the county board, and such policy would have the benefit of the advice of a professional educator, which the Deputy Superintendents would be. Thus, the school system within a county could be organized, not on the basis of political pressure, but on the basis of what is best for the student and what is best for the school.

Financing.

One of the basic problems involved in setting up the county-unit plan is the insurance to the smaller schools that they will have sufficient operating funds to carry on their programs. The budget would be used to force strict compliance as to the expenditures, not only for the minimum amount, but for any additional amounts which are raised through local effort.

The difficulties might be overcome in the following manner: a school budget for the entire county would be prepared by the county school board working in close cooperation with the State deputies. The approval of the budget would be accomplished at two levels, the State Deputy and the State fiscal officer in the Department of Education, and approval would be withheld at any stage if it were not determined to the complete satisfaction of the budget officer that each school budget which, taken together, comprised the county school budget, was not properly drawn and did not provide adequate finances for the individual attendance unit.

The concept of the individual school district would no longer hold true. In other words, the county unit plan is not designed to be an administrative superstructure to be placed on top of existing school districts. All school districts now existing would be completely eliminated as administrative and financial areas, with the possible exception

of class A school districts. In its place would come an attendance area, and the location of the attendance area would be a matter of policy to be settled by the county board and the deputy. In other words, the school building in a county would be no different than the various units of a city system. Therefore, a plan for financing need not be constructed which will finance existing school districts through a county unit, but merely a plan that will insure that each classroom unit, wherever located, is being adequately supported.

Considerable space has been devoted to explaining the possible method which could be used to organize the schools on a county-unit basis. The same general procedure would apply if the schools were to be established on a regional basis or on a basis of community interest. In other words, the important features which are presented here as a basis of further study would apply to any system of reorganization which had as its basic tenant the creation of large administrative and financial units with the elimination of the local school district as an identifiable corporate body. The county may not be the most desirable area to use as the boundary of this enlarged unit. There is much evidence pointing to the fact that the five State supervision districts might well prove to be a better administrative unit than either the school district or the county. Under such a program, a regional school board exercising the functions as delegated to a county board might well be created. The creation of such a system would, of course, be faced with circumstances which would need to be thoroughly and extensively studied. Many of the Nation's leading educators recognize that the school district system has passed its usefulness, that the organizing of schools on a geographical basis solely is not valid, and that the school administrative and financial areas should conform instead to the social, economic, and ethnic character of the region. The organization of schools on this basis would conceivably cut across existing political boundaries and might well join together schools of some distance apart, while at the same time eliminate from the merger a nearby school because it might happen to have a vastly different community interest. For example, if there were a farming community which was very close to a city, the theory of community interest would dictate that the schools in that community be consolidated with the school of an adjacent farming community rather than with the city itself. All of these bases for district revision of the organizational pattern of Nevada schools should be very closely studied.

CHANGES IN FINANCE PROCEDURE

It was recommended for immediate attention that a fiscal officer be created in the State Department of Education. One of his first duties should be a close study of the present apportionment formula, with a view toward finding a simpler method of distributing State school funds. Difficulties of an apportionment formula have been indicated in this survey, but it has not been within the purview of the survey to design a system to replace it. The reason it was impossible to design a replacement in this survey was because within the limits of time, it was first necessary to devote considerable energy to the computing of basic financial data which, under ordinary circumstances would have

been readily available. These statistics have been tabulated. The basic financial data for the schools has been catalogued, and what is required now is a thorough analysis of the material, plus a detailed investigation of the operating procedure of each school in order that a system which is more responsive to the needs of education and the desires of the public can be created. It is very strongly recommended that the fiscal officer in the State Department of Education, if such officer is created, make an early order of business of determining whether or not a system can be found to replace the present apportionment formulae, and if such system is developed, to put as much of it into effect as possible without legislation, and to come before the 1951 Session of the Legislature with recommended changes in the school code to make possible the use of the remainder of his system.

SCHOOL TRANSPORTATION

Another problem of major importance which deserves the serious consideration of future study is the transportation of pupils. At the present time, the school bus systems are haphazard and carried on in myriad ways. There needs to be developed modern systems of planning, bus schedules, standards for vehicles and drivers, and a system of paying for school transportation.

Whether this is practical in the State of Nevada is open to question, but in any event, there should be developed a cost unit which can be applied in the determination of budgets of the various schools. The problem of school transportation is, in reality, so complex and involved that the present survey was not able to devote the time which would have been required to comprehensively analyze and suggest solutions to the problem. It is therefore recommended that the entire subject be a matter for detailed further study.

SCHOOL BUILDINGS

There is a chapter in this report dealing with the bonded debt of local school districts, which indicates that in many areas large scale capital improvement programs would not be able to be financed through the sale of bonds. On the other hand, there is a tremendous back-log of needed construction in the schools of the State. This is particularly true of the local schools, where improvements to the physical facilities have been delayed for many, many years. In one case, the children are today going to school in a building that was originally built in 1865, and to which not even a new blackboard has been added.

The total amount of capital construction required is estimated to be in the neighborhood of seventeen and a half million dollars—an amount which, for the State of Nevada, is so great that it would have to be financed over a long period of years.

The method of developing school plants is also a detailed subject, and intensive study should be given to such possibilities as prefabricated schools in the rural areas, the attaching of teacherages to the rural schools so that living quarters for the teachers would be improved. A method must be developed to finance school building construction. All of these problems must eventually be seriously dealt with.

SUMMARY

No system of human organization and no manner of human endeavor ever remains static. We either progress or go backward; we never stay in the same place because, if we stand still, the world which has found newer and, for the most part, better methods of accomplishing the tasks before it, leaves us far behind. The schools are no exception. The education system in the State of Nevada must either begin taking progressive steps for its own improvement, or eventually be unable to provide the type of citizenship necessary in a modern democratic society.

The first steps that should be taken were outlined and discussed in this study, but beyond those steps there still remain large areas in the administrative, financial, and organizational pattern of the school system where progress can be made. After the immediate steps are taken, intensive study should be given to the possibilities of organizing education in the State on either a county, a community interest, or a regional basis. This departure from the traditional methods of dividing the State for education would require corollary inquiry into the fields of transportation and school building for the development of methods of efficiently transporting students and meeting the requirements of capital construction. To carry on this study, a small research fund should be made available, and the technique of cooperative endeavors by the State Department of Education, the Legislative Counsel, and the citizens of Nevada should be continued.

APPENDIX "A"

State Apportionment from State Distributive School Fund, 1948–1949

Counties	July 1948	Prospective January 1949	Probable total
Churchill	$50,055.50	$50,055.50	$100,111.00
Clark	269,463.00	269,463.00	538,926.00
Douglas	15,968.00	15,968.00	31,936.00
Elko	87,240.00	87,240.00	174,480.00
Esmeralda	4,797.50	4,797.50	9,595.00
Eureka	7,156.50	7,156.50	14,313.00
Humboldt	33,271.50	*34,223.00	67,494.50
Lander	11,322.50	11,322.50	22,645.00
Lincoln	42,755.00	42,755.00	85,510.00
Lyon	31,512.50	31,512.50	63,025.00
Mineral	41,660.00	41,660.00	83,320.00
Nye	23,660.00	23,660.00	47,320.00
Ormsby	25,076.00	25,076.00	50,152.00
Pershing	21,469.50	21,469.50	42,939.00
Storey	4,773.66	4,773.66	9,547.32
Washoe	209,483.34	209,483.34	418,966.68
White Pine	86,818.50	†87,746.00	174,564.50
Totals	$966,483.00	$968,362.00	$1,934,845.00

*Cordero School District, established after July apportionment was made, is entitled to one teacher apportionment in January and to eight pupil apportionments.
†A new school district with one teacher and five pupils will be established at December meeting of County Commissioners of White Pine County.

APPENDIX "B"

Statement of Amounts Elementary School Districts Would Have Received From State Distributive School Fund in 1948–1949 School Year on Basis of Apportionment Formula of 1935 School Code.

County	Amount
Churchill	$26,461.00
Clark	151,926.00
Douglas	7,936.00
Elko	44,130.00
Esmeralda	2,095.00
Eureka	3,663.00
Humboldt	*16,794.50
Lander	5,995.00
Lincoln	22,360.00
Lyon	16,225.00
Mineral	23,320.00
Nye	10,870.00
Ormsby	14,152.00
Pershing	11,289.00
Storey	2,555.67
Washoe	116,608.33
White Pine	†46,614.50
Totals	$522,995.00

*Includes apportionment for Cordero for second half 1948–1949 school year for one teacher, eight pupils.
†Includes apportionment for new school district with five pupils.

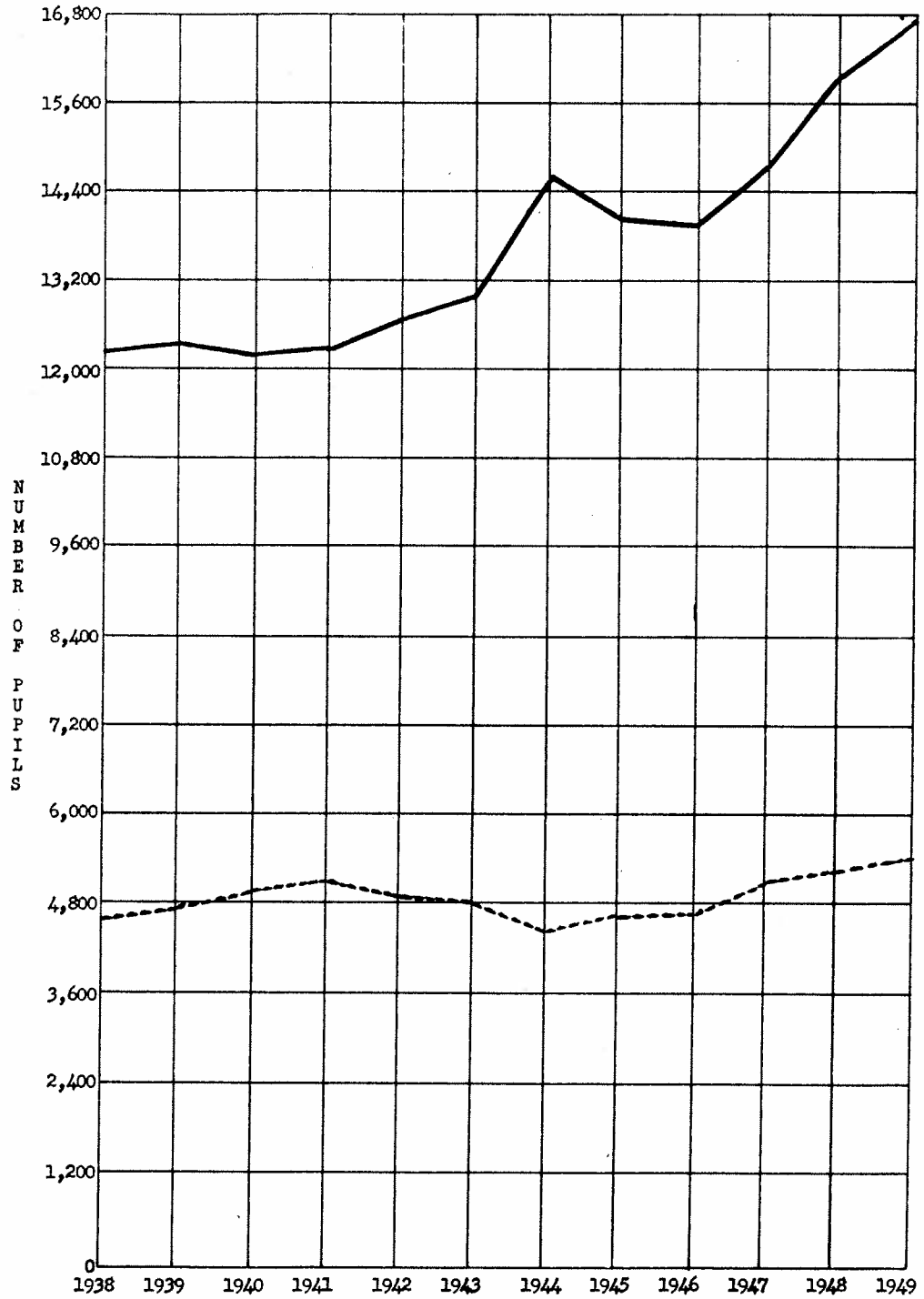
APPENDIX "C"

Pupils in Average Daily Attendance in Nevada Public Schools

TOTAL STATE ENROLLMENT

Pupils in average daily attendance Nevada Public Schools for the period, January, 1937 - January, 1949.

Elementary _____ High School - - - - -

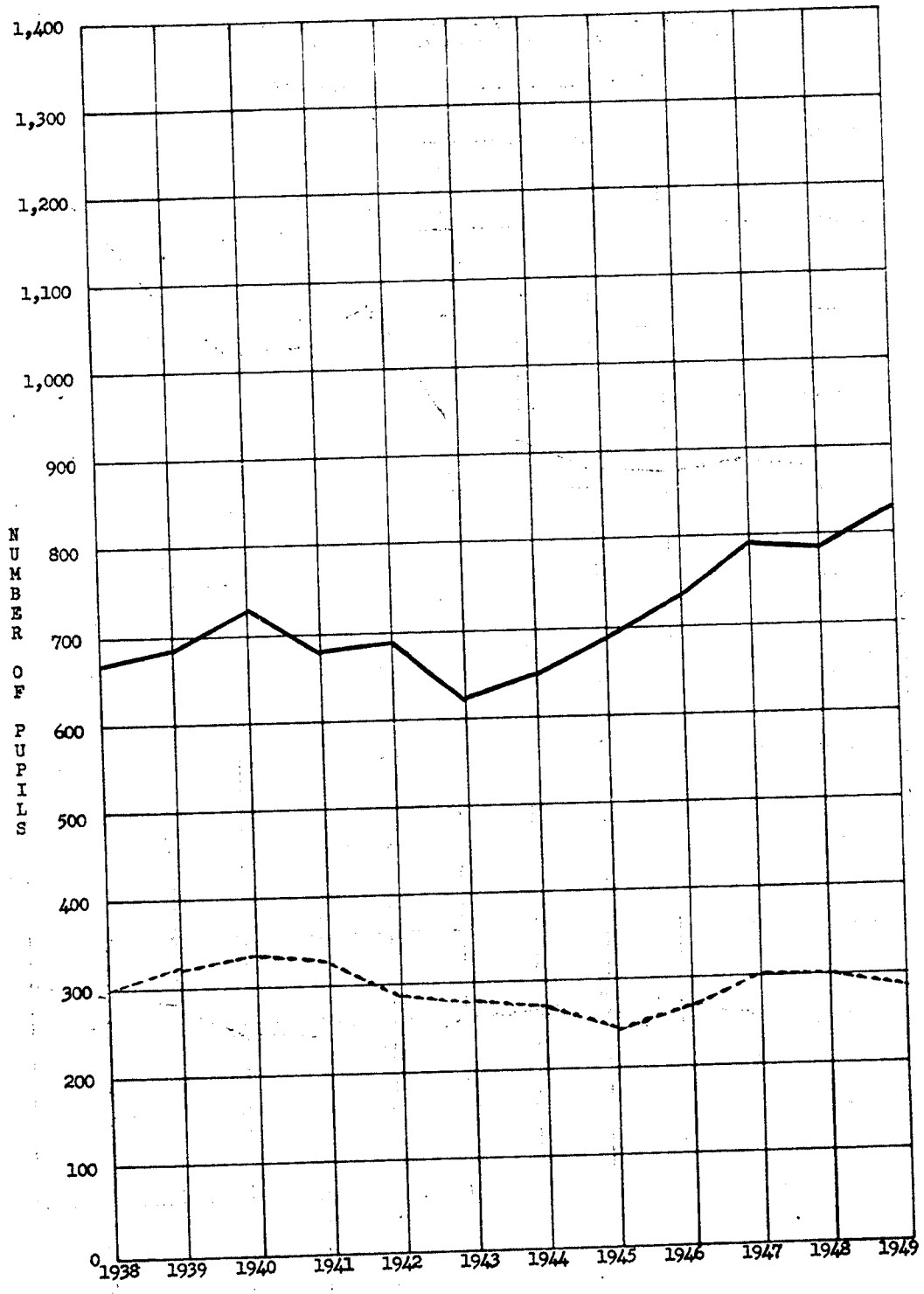


Figures taken from January apportionment pages for each year.

CHURCHILL COUNTY

Pupils in average daily attendance Nevada Public Schools for the period, January, 1937 - January, 1949.

Elementary School _____ High School - - - - - - - - - -

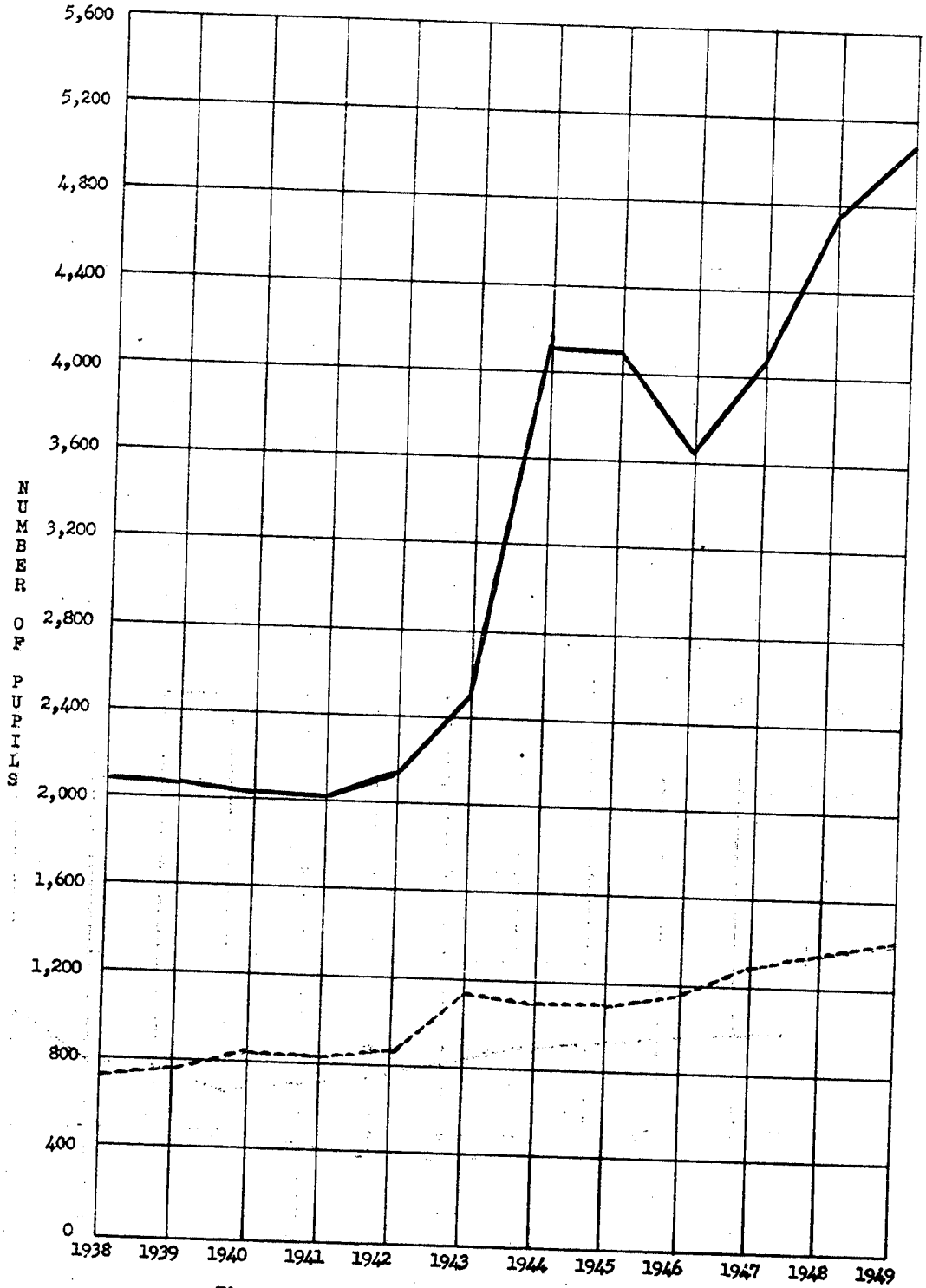


Figures taken from January apportionment pages for each year.

CLARK COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

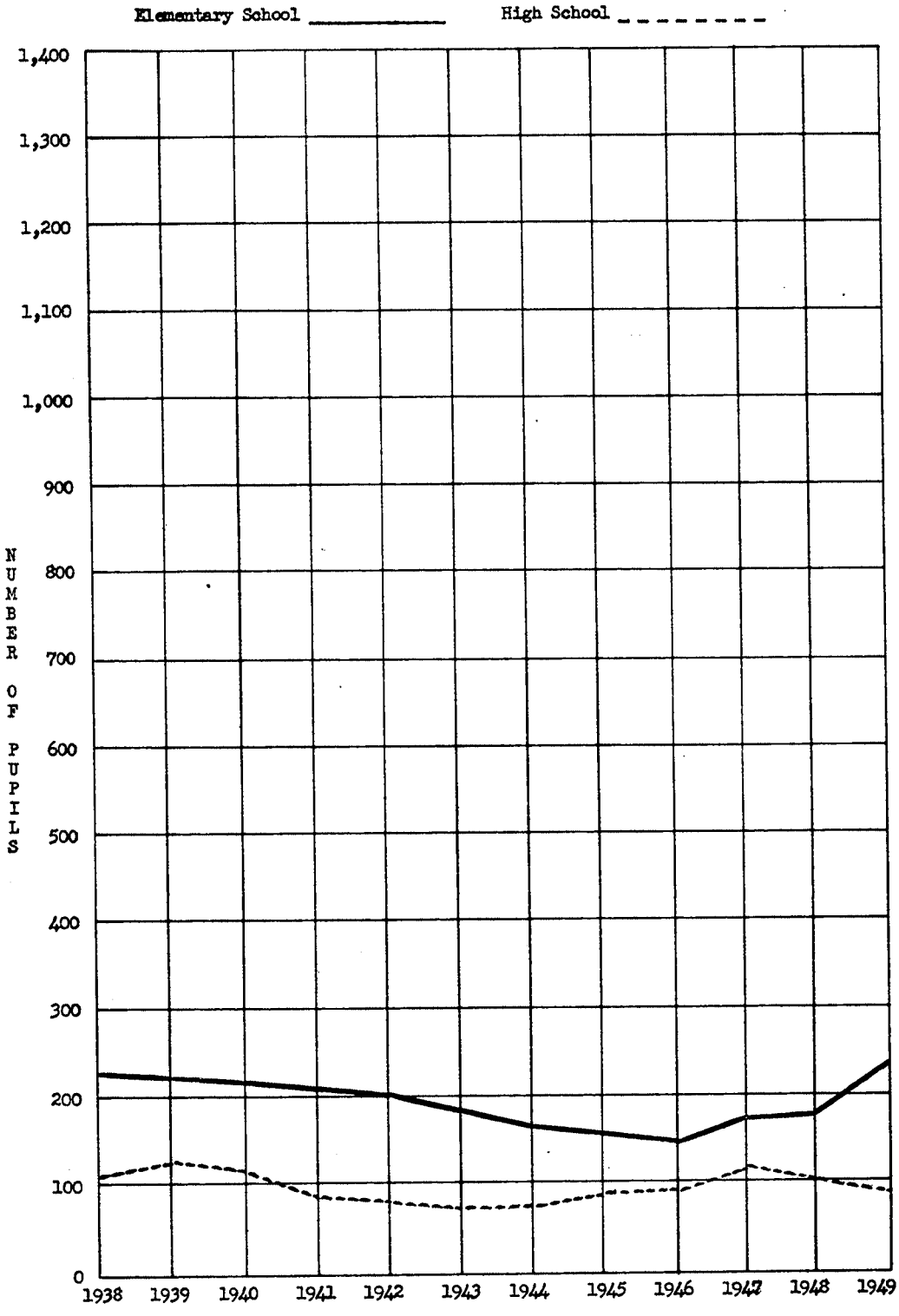
Elementary School _____ High School _ - - - - - - - -



* Figures taken from January apportionment pages for each year.

DOUGLAS COUNTY

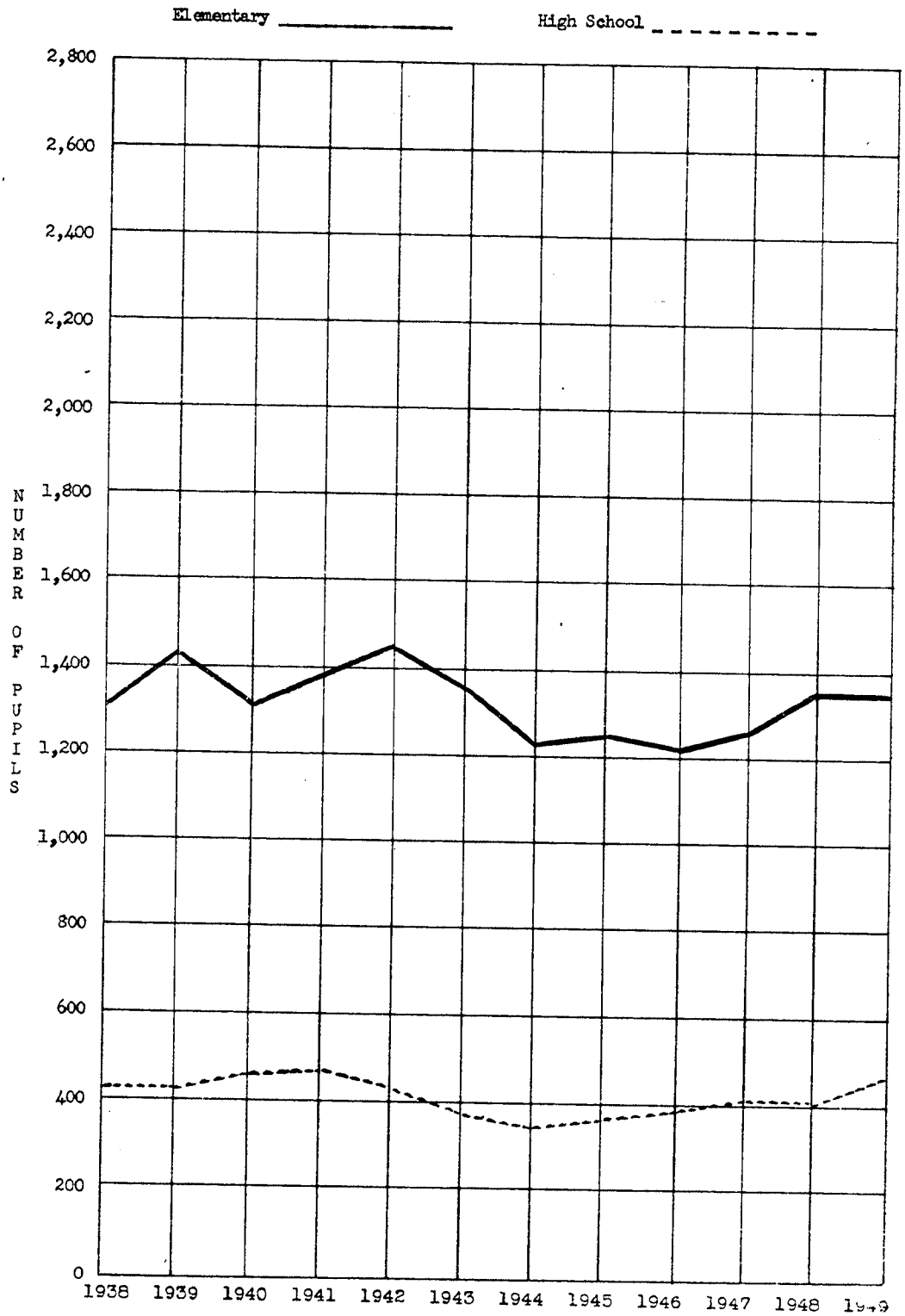
Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.



Figures taken from January apportionment pages for each year.

ELKO COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

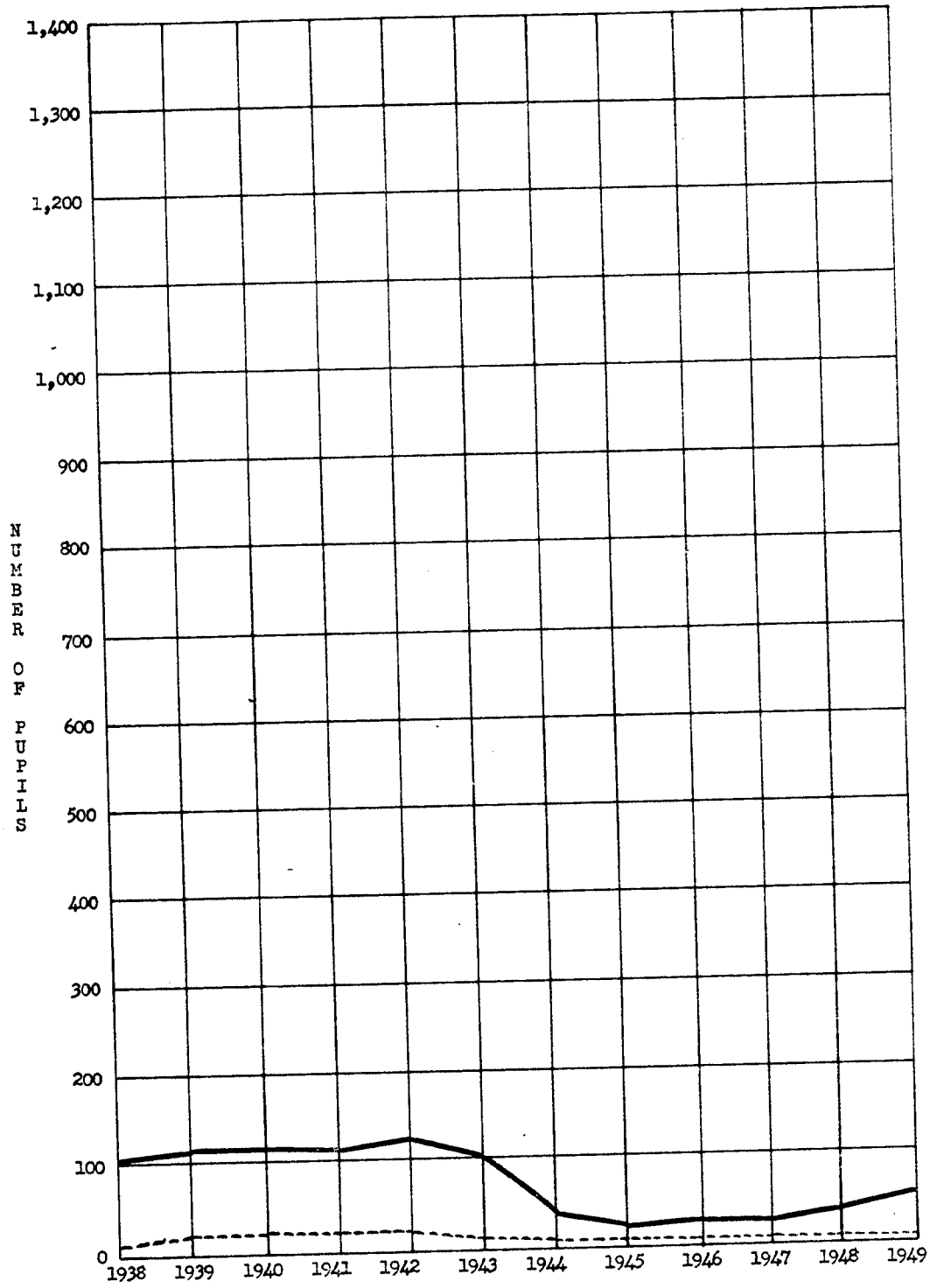


Figures taken from January apportionment pages for each year.

ESMERALDA COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

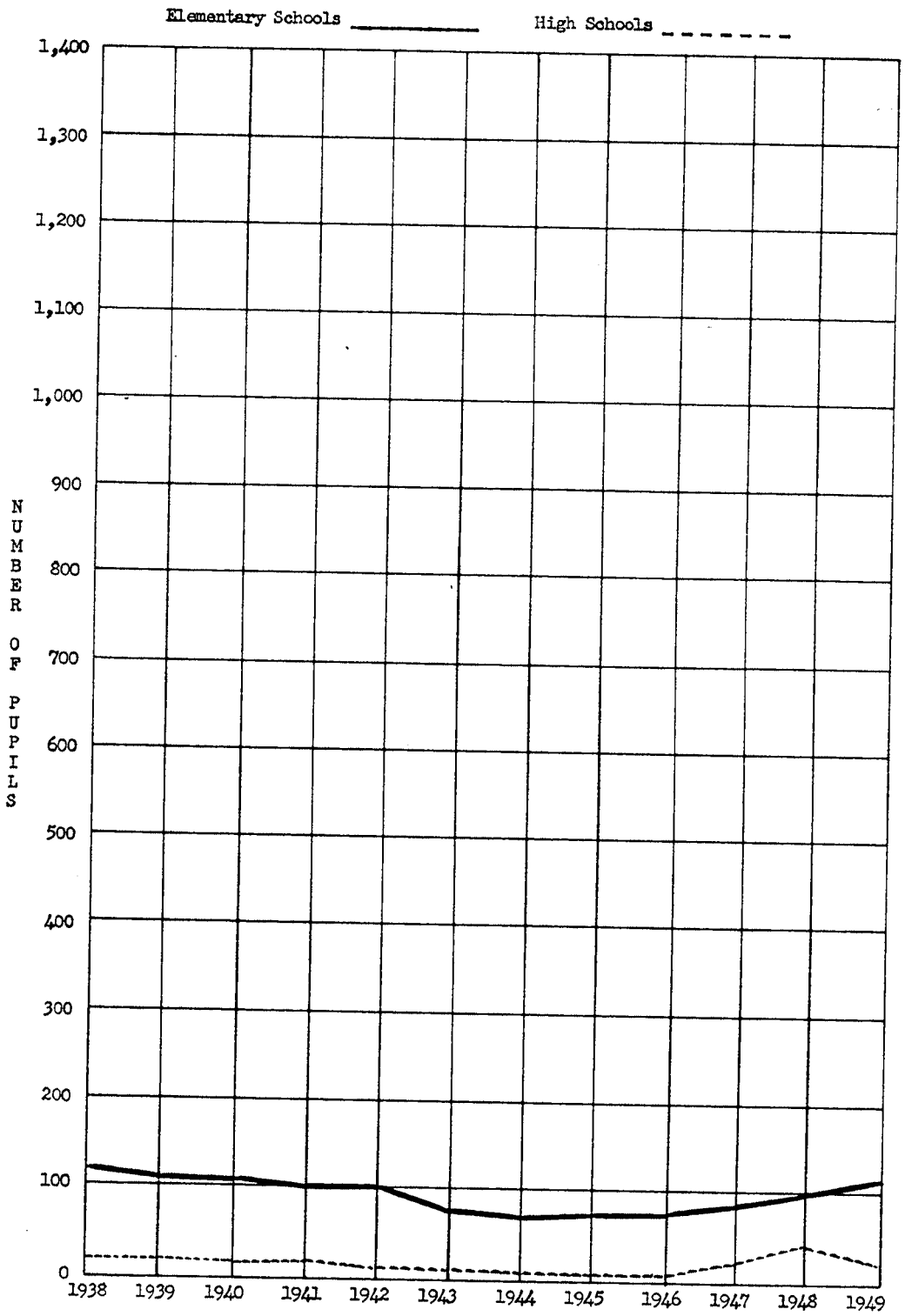
Elementary Schools _____ High Schools _ _ _ _ _ _ _ _



Figures taken from January apportionment pages for each year.

EUREKA COUNTY

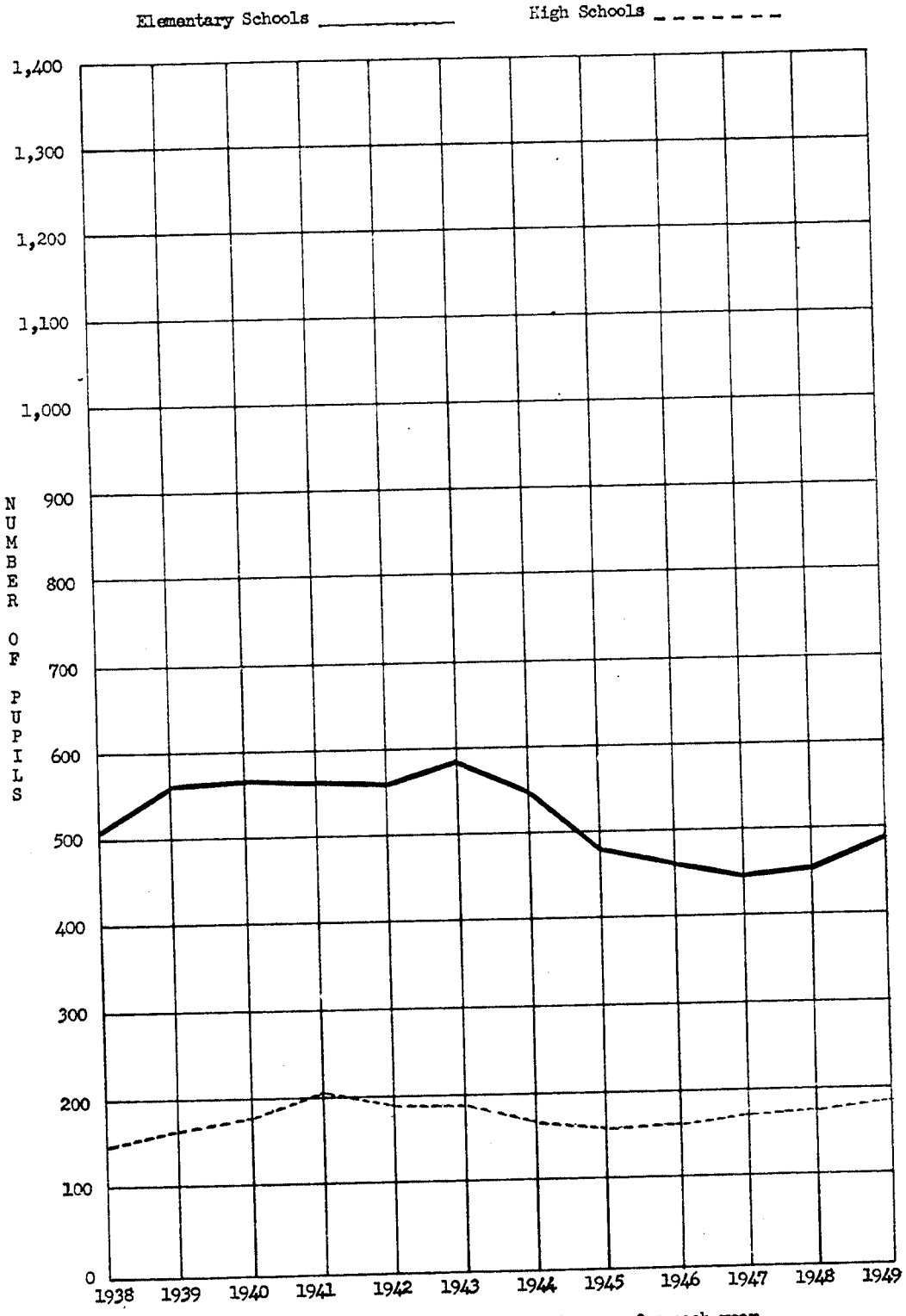
Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.



Figures taken from January apportionment pages for each year.

HUMBOLDT COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

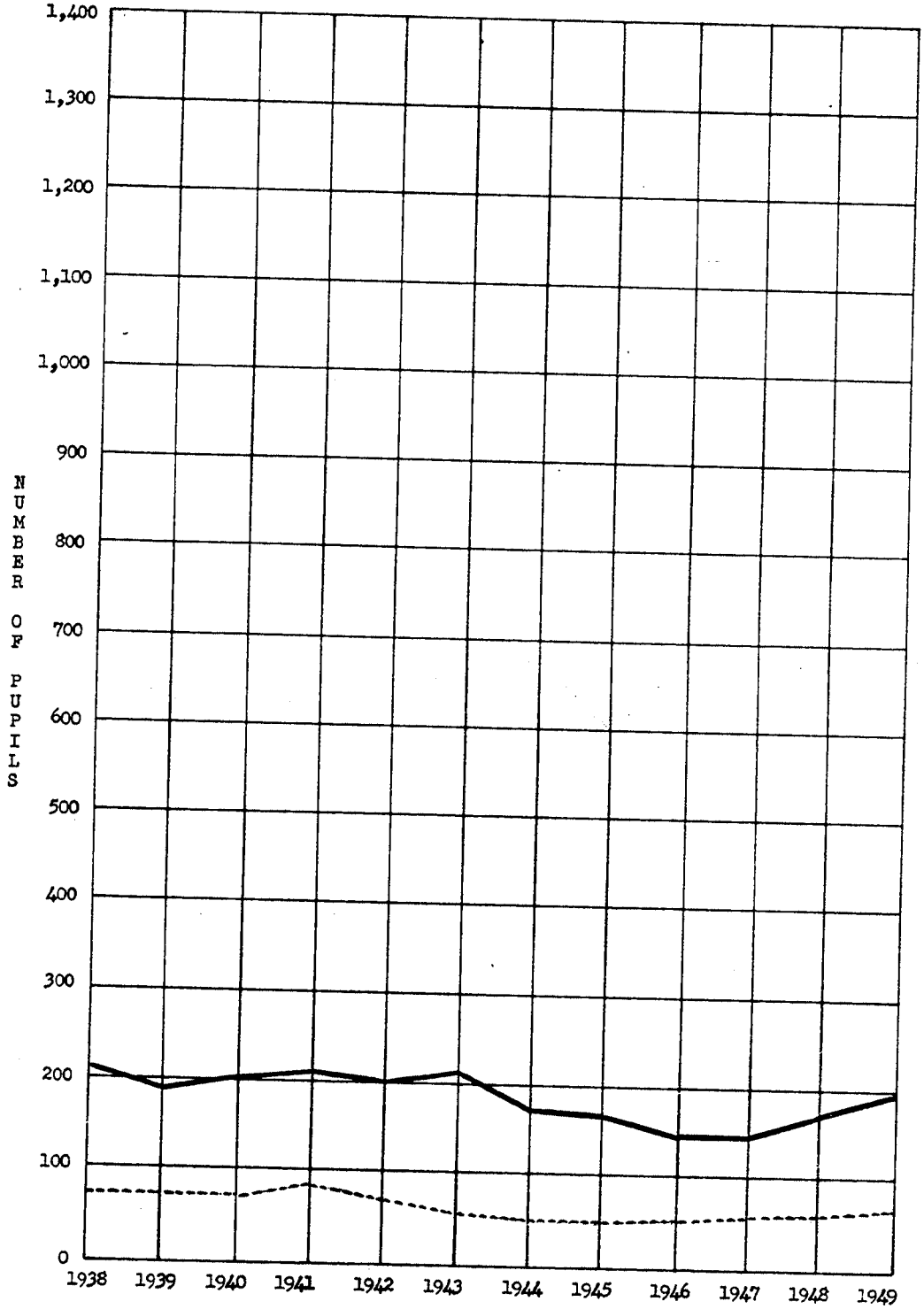


Figures taken from January apportionment pages for each year.

LANDER COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

Elementary Schools _____ High Schools - - - - - - -

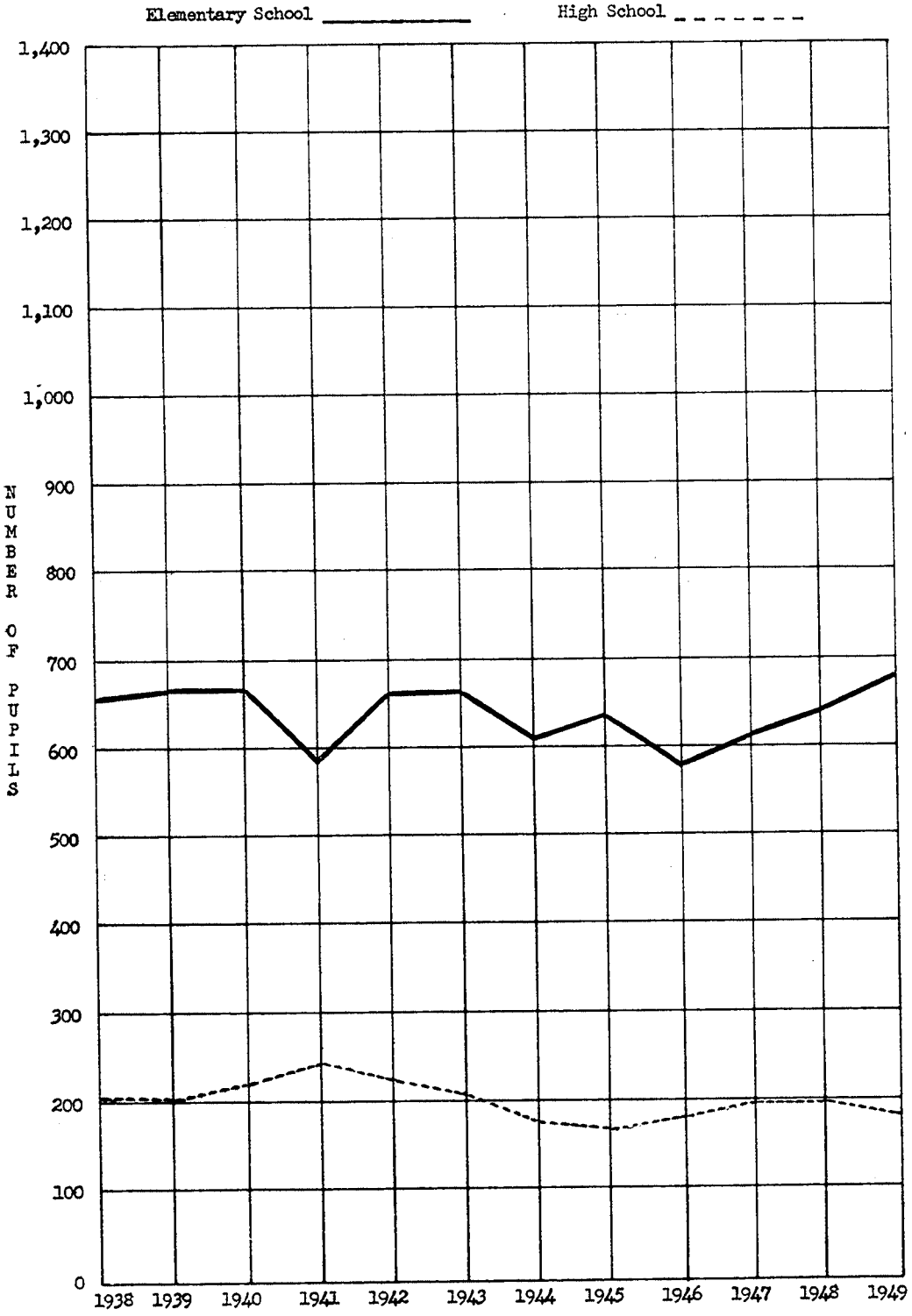


Figures taken from January apportionment pages for each year.

S

LINCOLN COUNTY

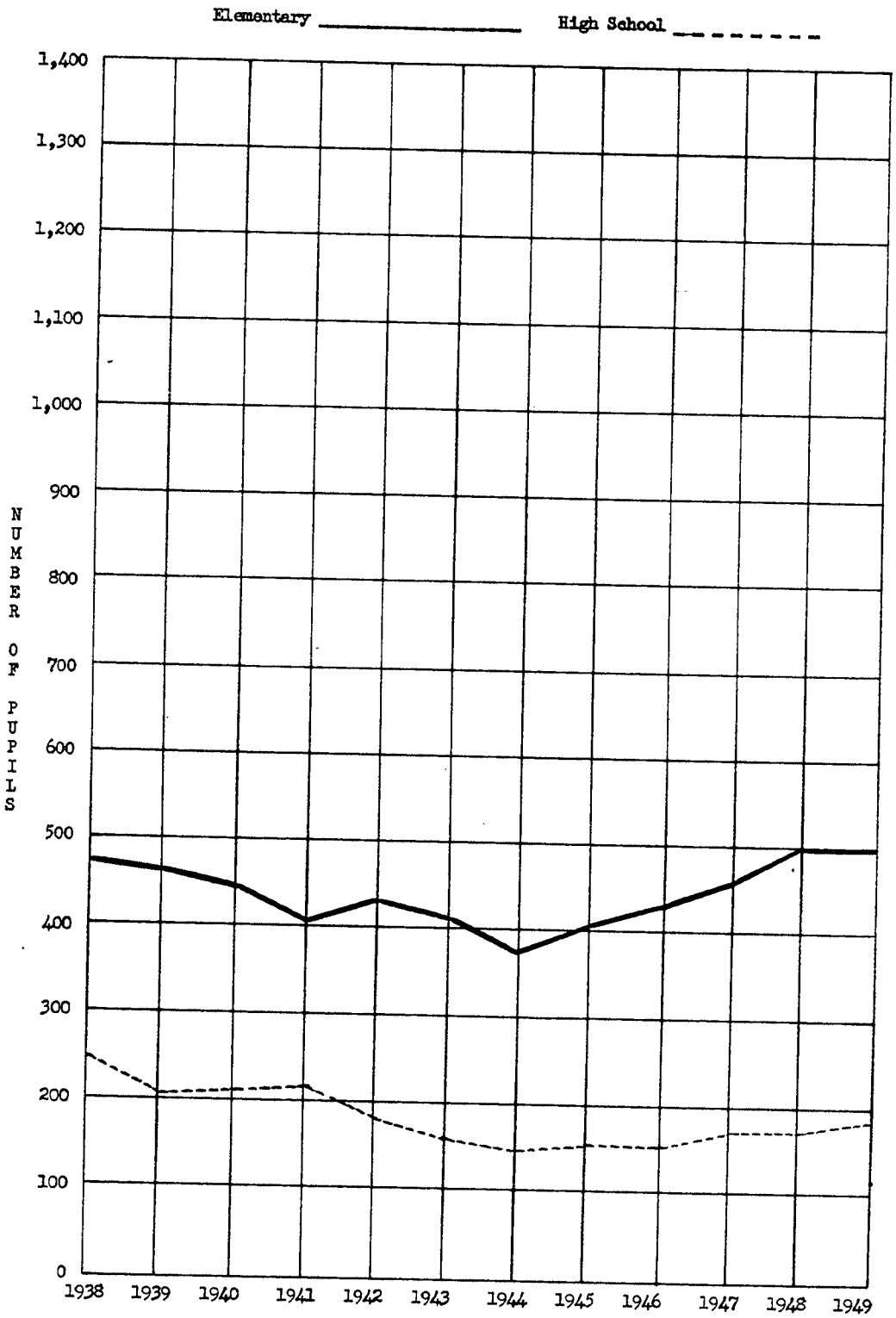
Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.



Figures taken from January apportionment pages for each year.

LYON COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

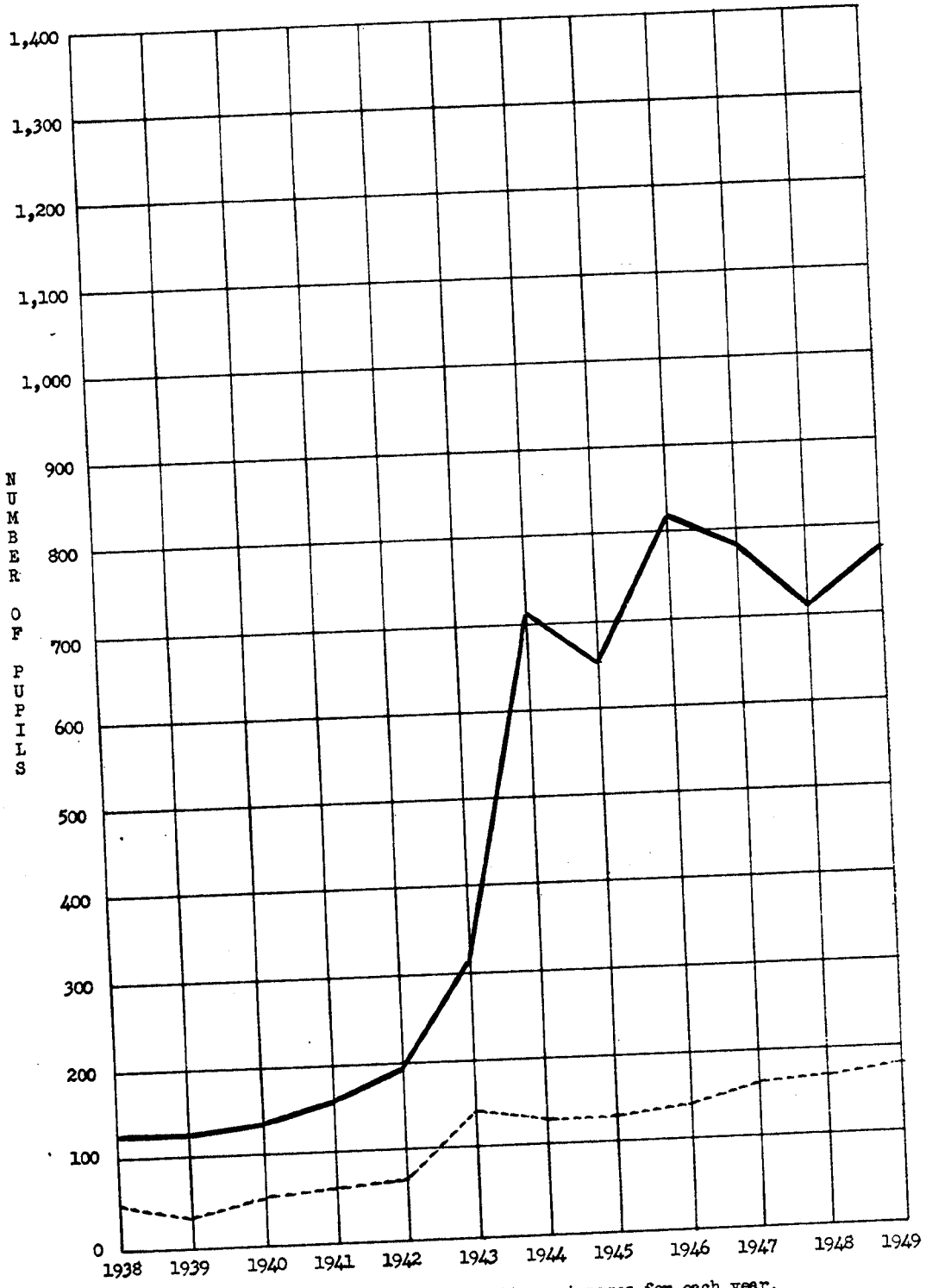


Figures taken from January apportionment pages for each year.

MINERAL COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

Elementary School _____ High School _ _ _ _ _ _ _

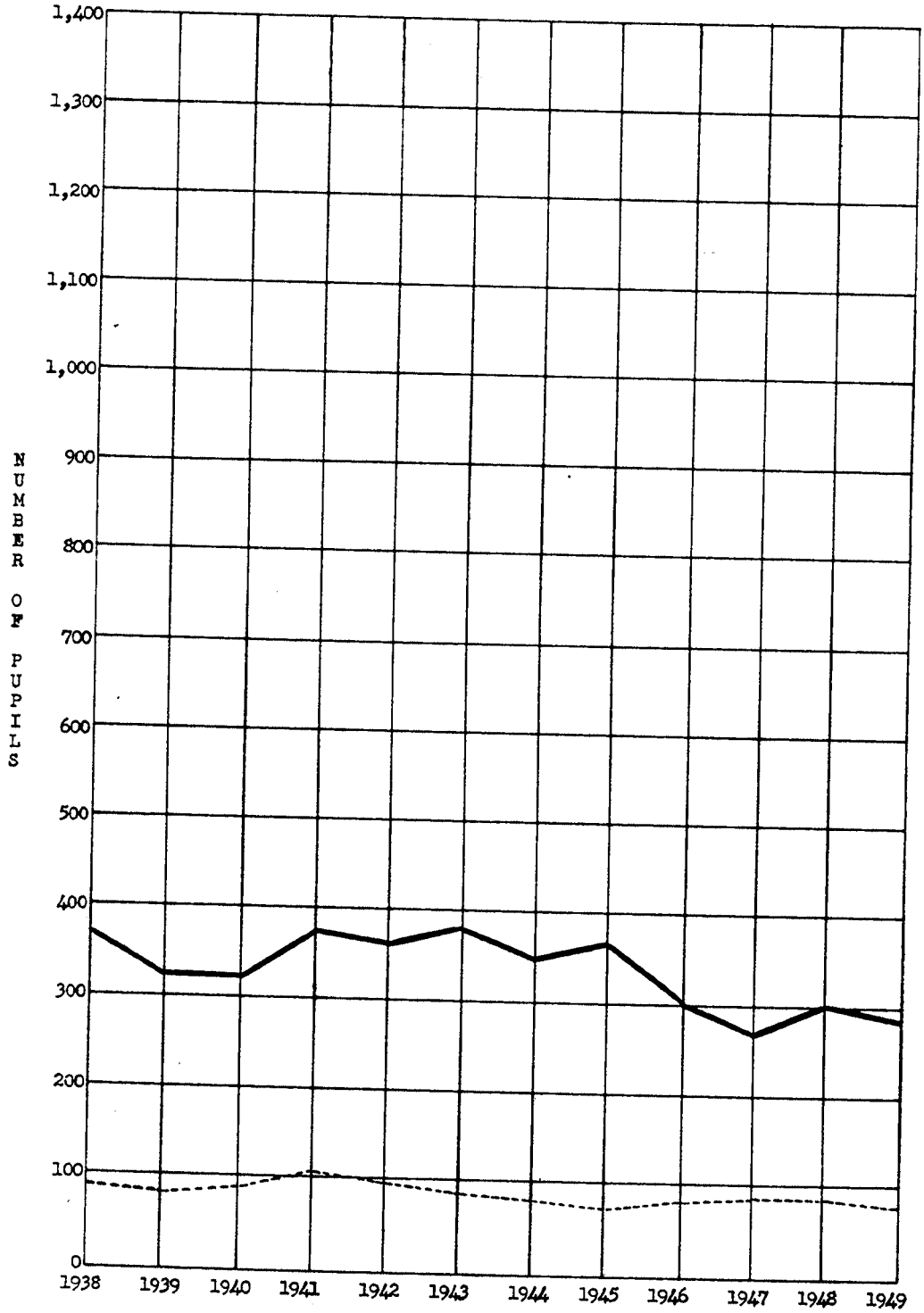


Figures taken from January apportionment pages for each year.

NYE COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

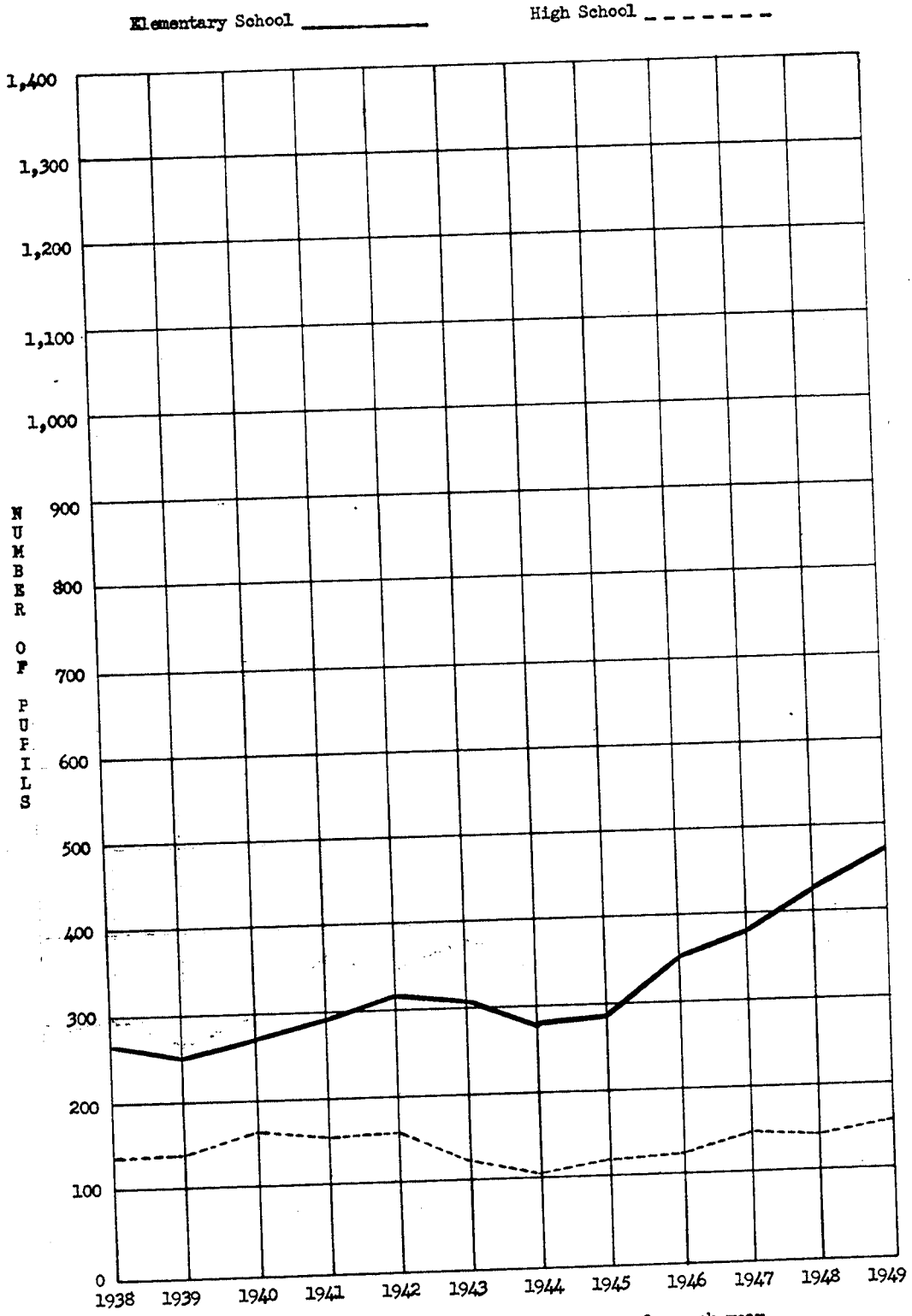
Elementary School _____ High School - - - - - - -



Figures taken from January apportionment pages for each year.

ORMSBY COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

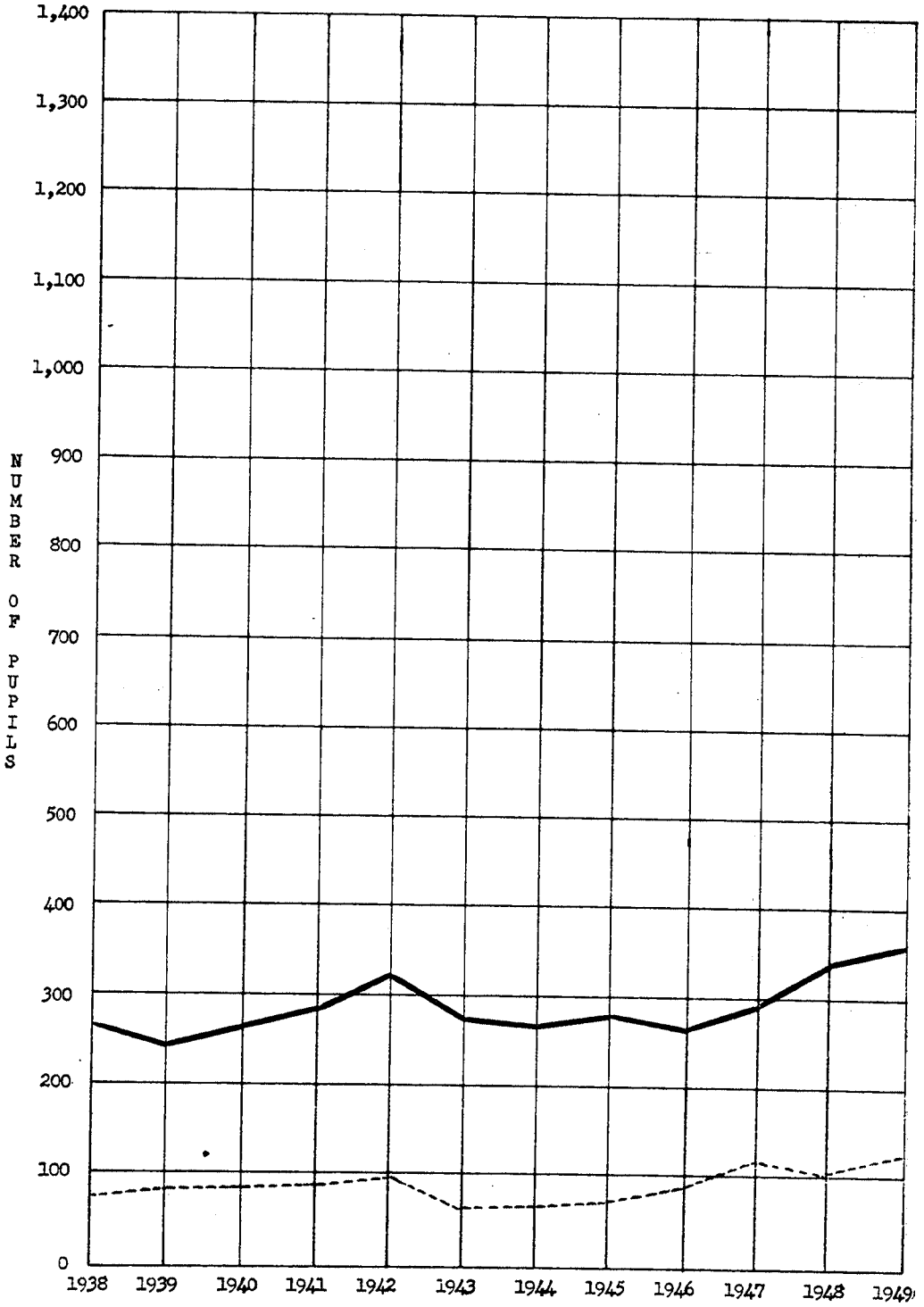


Figures taken from January apportionment pages for each year.

PERSHING COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period January, 1937 - January, 1949.

Elementary School _____ High School - - - - - - -

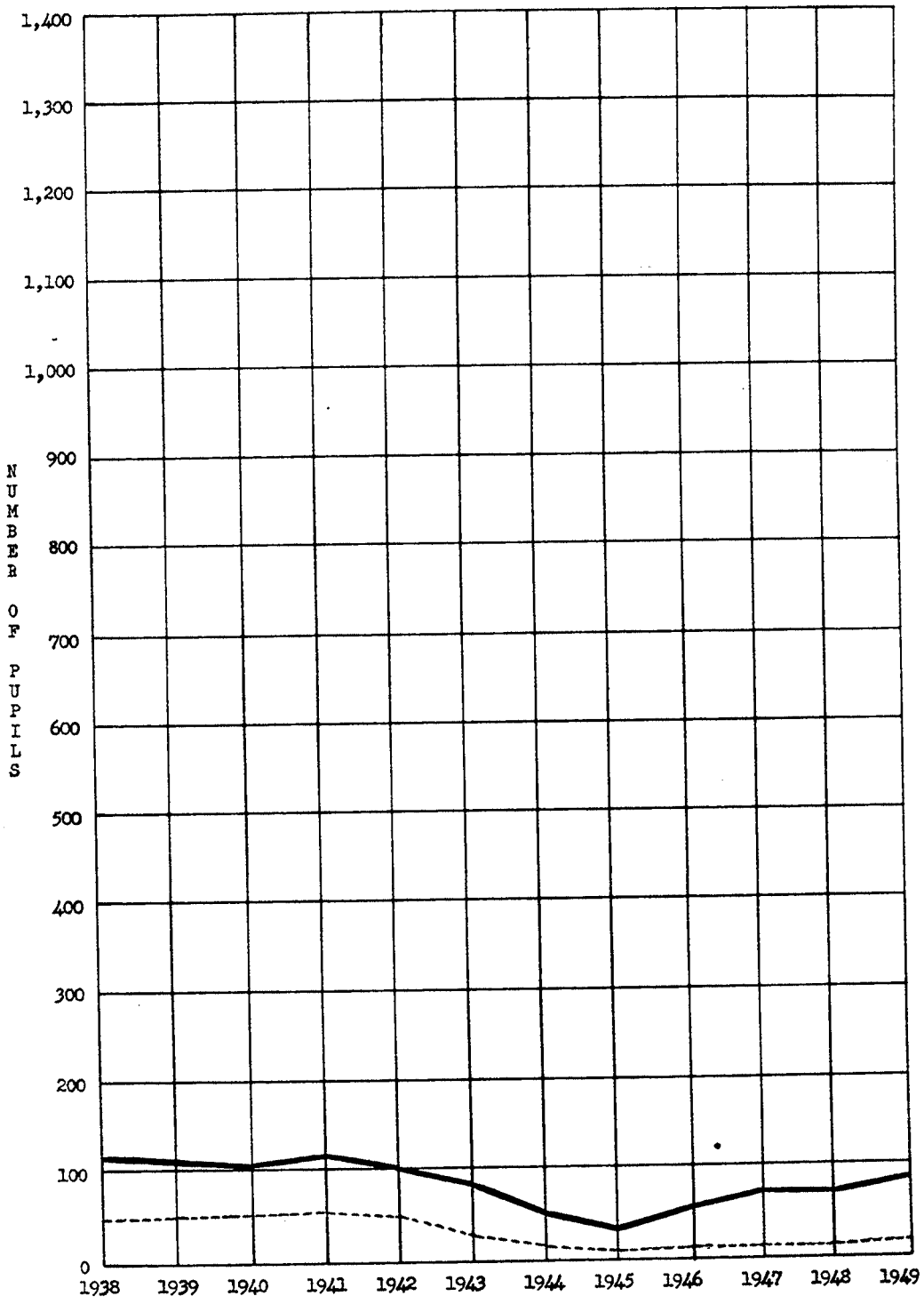


Figures taken from January apportionment pages for each year.

STOREY COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1948.

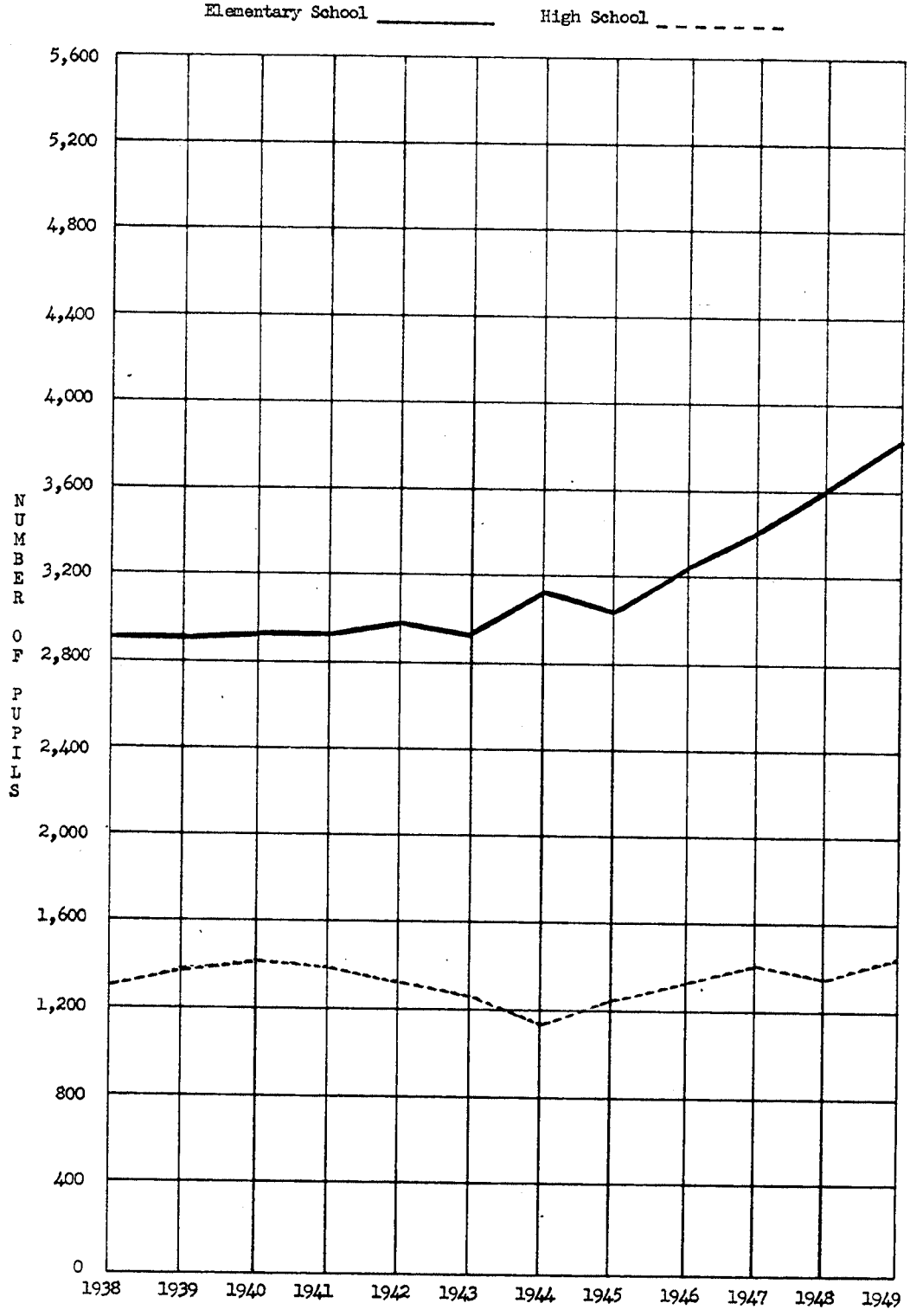
Elementary School _____ High School _ _ _ _ _ _ _



Figures taken from January apportionment pages for each year.

WASHOE COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

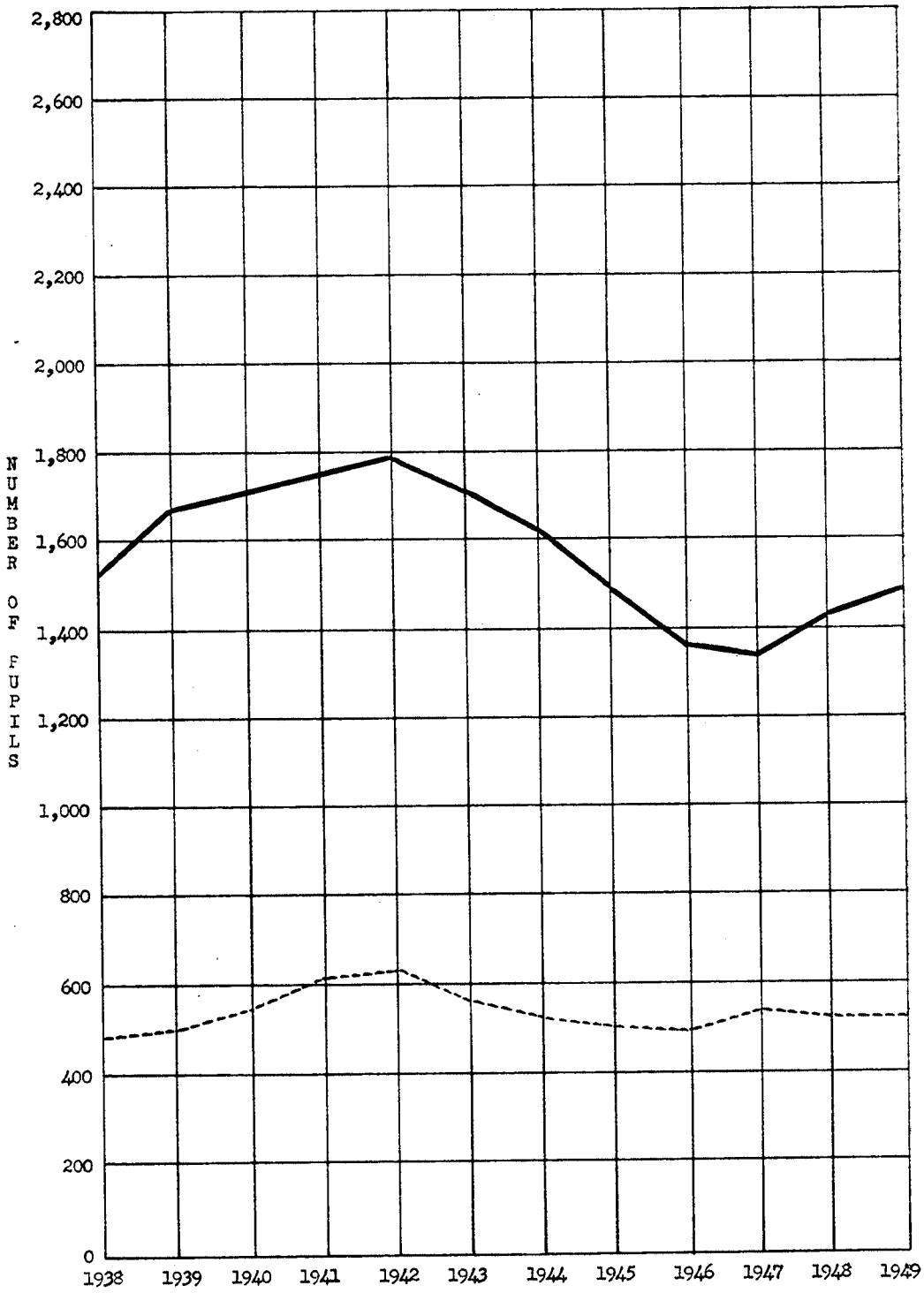


Figures taken from January apportionment pages for each year.

WHITE PINE COUNTY

Pupils in average daily attendance Nevada Public Schools
for the period, January, 1937 - January, 1949.

Elementary _____ High School _ _ _ _ _ _ _



Figures taken from January apportionment pages for each year.

APPENDIX "D"

CONSOLIDATION

INTRODUCTION

The purpose of this Appendix is to investigate the possibility of consolidation of certain school districts in the various counties of the State of Nevada. For clarification the problem may be resolved into the following questions:

1. Are there school districts so situated that they might be merged and all children transported to a centrally located schoolhouse? Existing school districts already having one teacher for each grade are to be excepted.

2. Are there school districts where because of local conditions it may not be practicable to bring all children to a central school? In this situation it may be found feasible to have a centrally located school at which all children in grades four through eight would attend. The pupils in grades one through three would be enrolled in neighborhood schools, located in various centers of population in the larger districts.

3. Are there areas in which it would be practical to merge the districts for administrative purposes and continue the operation of the individual schools in their present locations?

FACTORS TO BE CONSIDERED

In considering whether consolidation should be attempted, there are several standards which must be applied. Those standards which were used by the Deputy Superintendents in making suggestions were as follows:

1. Is the highway or road connecting the districts passable or safe the year round, or other transportation (railroad, etc.) available and usable.

2. The time spent on the bus by any child will not exceed approximately one hour.

3. Where transportation is impractical, that it be possible to maintain school in the smaller district for pupils below the fourth grade, provided there are not fewer than three pupils in the first three grades. The final decision as to maintaining this branch school to rest with the Board of Trustees of the Consolidated District, acting upon the recommendation of the Deputy Superintendent for the district.

4. Feasibility and practicability of proposed consolidation under present conditions—is a suitable and sufficiently large building available, or would the consolidated district have a sufficient tax base to provide proper building facilities?

DISTRICTS LISTED BY DEPUTY SUPERINTENDENTS FOR CONSOLIDATION

First Supervision District.

1. *Possible Further Consolidation with Wells Consolidated District*

A. The Signal school is located 12 miles south of Wells in Clover Valley. The road is not good but seldom impassable. Consolidation

with Wells is suggested with a school maintained in the valley until such time as the road is made passable. The administration of the school would be under the Wells Consolidated System.

B. The Metropolis school is 14 miles north of Wells. The road to Metropolis is impassable at times and transportation would be impossible several months of the school year. This school might well be part of the Wells Consolidated System for administration.

C. The Deeth District is 15 miles west of Wells on Highway 50. This district could be consolidated with Wells Consolidated and the children transported all year. The Wells high school bus runs from Deeth to Wells. Several grammar school pupils ride the bus at present and pay transportation. At present the bus makes a circuit through Starr Valley, covering a considerable distance over bad roads. The time spent on the bus would be too long for small children. If the consolidation were to be effected, it is recommended that separate transportation be provided for the grammar grades.

D. The Starr Valley school is approximately 15 miles from Wells. Although the high school bus passes the school, consolidation is not recommended because of the unsatisfactory condition of the roads. With improved roads, consolidation will be practical and desirable.

2. *Possible Consolidation with Elko School District*

A. The Elburz school is 20 miles east of Elko and two miles off Highway 40. The road is open all year and is used by high school pupils attending the Elko high school.

B. The Ryndon school is 12 miles east of Elko and a quarter mile off Highway 40. The road is open all year. Both Elburz and Ryndon could easily be consolidated with Elko, using the same transportation.

C. The Lamoille school is 29 miles south of Elko on a paved highway. Because the 12 children in this school travel over poor roads to get to school, it is suggested that the older pupils could be transported and a neighborhood school maintained for the lower grades. There are several high school pupils in the district and transportation plans might be worked out to include both high and elementary school pupils.

3. *Possible Consolidation of the Cope District and the Swayne District*

A. The Swayne school is located on the Owyhee Indian Reservation, 12 miles from the Cope school at Mountain City. The Cope school (one teacher high school and two teacher elementary school) could be consolidated with the Swayne school (ten-teacher school).

Second Supervision District.

1. The only possible consolidation in Northern Nye County is the Currant District with the Duckwater District. The two schools are 19 miles apart over a fair graveled road. This road is said to be blocked by deep snow at times. Another possibility is to consolidate the above-mentioned schools with the Duckwater Indian day school.

White Pine County

1. The Lane City school is two miles outside of the Ely city limits on Highway 50. The high school bus passes through this district and could pick up the pupils. It is strongly suggested that this consolidation be effected.

2. The districts of Lund, Preston, and White River are located in the southwestern part of White Pine County and are working toward consolidation. The road is paved and the greatest distance any pupil will travel is 12 miles.

3. The Cherry Creek District and the Melvin District might be consolidated if a good road existed. The road to Cherry Creek is not an all-weather road, making transportation impracticable even though the districts are favorable to consolidation.

4. Consolidation of the Blackhorse District with Consolidated No. 1 was contemplated when the former was established. Experience has shown that until a good all-weather road is constructed such a plan is not feasible or advisable.

5. It is suggested that the present Consolidated No. 4 District is too large for the type of roads over which the children are transported. A possible solution for this problem is to remove the Muncy District from the consolidation, and consolidate it with the Siegel District. The two transportation systems necessitated by this plan would reduce the distance traveled by the children.

Third Supervision District.

Eureka County

There are no feasible consolidations in Eureka County at present.

Humboldt County

1. The only consolidation which might be feasible in Humboldt County is between the Golconda District and the Winnemucca District. The distance is 16 miles over Highway 40. If this consolidation were effected, it would be desirable to maintain school at Golconda for the lower grades.

Lander County

There are no feasible consolidations in Lander County.

Pershing County

1. The Fairview school is located three or four miles north of the Lake Consolidated school at Lovelock and transportation can be maintained over an all-weather road. This consolidation is recommended.

2. The Fountain school is located seven miles west of Imlay on Highway 40. Transportation could be easily arranged. This consolidation is recommended.

3. The Standard school is 15 miles west of Imlay and two miles off Highway 40. This is a possible consolidation providing the road between the mine and the highway was adequately maintained.

4. The Tungsten school is located four miles east and nine miles by improved all-weather road off Highway 40 from the Imlay school. Consolidation of these districts would necessitate an extensive building program at Imlay as the present proposed building could not accommodate the combined enrollment. However, if the consolidation were effected, a sufficient tax base would exist to provide adequate facilities.

Fourth Supervision District.

Churchill County

1. The schools in Churchill County are located, for the most part, within transportation distance of the Consolidated "B" District schools.

In most instances the buses of the Consolidated "B" District, or the Churchill County high school, are routed through these districts. Arrangements could be made to pick up the pupils either by utilizing the existing buses, or if necessary, by adding new buses and changing the routes.

There are some districts which are too far distant from the Consolidated "B" schools and would require neighborhood schools. These districts are Hazen, Northam, and Stillwater. It is also possible that it might be desirable to utilize either the Lone Tree or the St. Clair schoolhouse to establish a neighborhood school for the three districts in that area (Island, Lone Tree, and St. Clair).

The roads traveled are for the most part improved all-weather routes. The weather is seldom a factor in transportation in the valley.

The greatest distance between schoolhouses would be around 16 miles. These cases would be Hazen, Northam, and Stillwater.

Lyon County

The Barrett school, located five miles south on the Yerington-Smith Valley highway could become a part of the Yerington Union School District. This area is already serviced by the bus from Yerington when picking up high school pupils. The highway is a paved all-weather route. This consolidation is recommended.

Mineral County

The only possible consolidation in Mineral County, at present, is between the New Luning school and the Mina school. The towns are nine miles apart on a paved all-weather highway. This consolidation is recommended.

Washoe County

Consolidation should be effected in the case of the Glendale school which is located approximately two miles south of the east city limits of Sparks on the Glendale road. Transportation could be maintained over an all-weather road to the Sparks schools.

The Lockwood Joint School District could be combined with Sparks by extending the present Sparks transportation route from two to three miles beyond Vista on Highway 40.

Another possibility for reorganization is in the area south of Reno. In this area there are the school districts of Home Gardens, Huffakers, Consolidated No. 3, and Galena. It is suggested that all of these districts might be combined with Reno district and a community school for grades one to three or four constructed somewhere in the district.

Still another consolidation which might be considered is that of Wadsworth and Fernley, situated within three miles of each other on a transcontinental highway. At the present time each district maintains an elemnetary school and Fernley provides a high school.

Fifth Supervision District.

Lincoln County

1. There are no feasible consolidations in Lincoln County at present.

Esmeralda County

1. There are no feasible elementary consolidations in Esmeralda County at present.

2. Esmeralda County high school pupils could be transported to Tonopah high school. The Esmeralda County high school has experienced a marked decrease in attendance which has necessitated its closing or at least reduction to a one-teacher high school.

Southern Nye County

1. There are no feasible consolidations in Southern Nye County.

Clark County

1. The Blue Diamond School could be consolidated with the school at Enterprise. The distance involved in transporting the Enterprise pupils to Blue Diamond would be ten miles.
2. Enterprise might also be consolidated with Paradise, providing Paradise remains an independent district.
3. Paradise and Duck Creek, from a geographical standpoint and from distance, could be consolidated with Las Vegas. Such a consolidation would depend upon the solution of some rather difficult problems through arbitration.
4. There are some consolidations which might be effected in Educational District No. 1. It has been suggested that Moapa and Dry Lake be closed and the children be transported to Mesquite and Overton, a distance of 40 to 50 miles a day. A better consolidation would probably be Overton with Logandale and Mesquite with Bunkerville. These towns are each operating an elementary school with all eight grades. They are five miles apart.

Office Deputy.

Douglas County

1. The Dresslerville school located three miles from the Consolidated No. 1 school could be merged with Consolidated No. 1.
2. The Genoa school located nine miles from the Consolidated No. 1 school on an all-weather highway could be consolidated with the Consolidated No. 1 school.

Ormsby County

All schools in Ormsby County are unionized at present.

Lyon County

The Dayton high school and grade school located twelve miles from Carson City on an all-weather highway could be consolidated with the Carson City schools. If necessary, a school for the lower three grades could be maintained in Dayton.

2. Silver City, located twelve miles from Carson City, could be consolidated with Carson City schools. The children in the lower grades from this school could be transported to the Dayton school if such school were maintained for the three lower grades.

Storey County

1. Gold Hill school located two miles from Virginia City school could be consolidated with the Virginia City school. There are, however, times when the road between the two schools becomes dangerous due to icy conditions.

Washoe County

The Franktown school located about ten miles north of Carson City

on an all-weather highway could be consolidated with the Carson City schools.

The foregoing reports of the Deputy Superintendents set forth those situations in which consolidations might be effected depending upon working out the necessary details. The recommendations in some cases may be proven to be impractical upon an attempt to arrange the consolidation. Therefore, the reader is requested to consider the suggestions as possibilities for consolidation rather than ends to be accomplished.

Also, attention is invited to the fact that no attempt is made to determine the financial effect of any of the suggested consolidations. It is a probable fact that such action would cost as much as maintaining separate units. In some cases it might be more because of added transportation costs.

The primary purpose of consolidation must always give first consideration to securing a better education for the pupils involved through a more effective use of the added facilities made possible by the establishment of the larger educational unit.

APPENDIX "E"

TABLE No. 1

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—ONE-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	1,037.025	1,345	148	$164,382.93	$16,220.83	$12,866.86	$7,881.65	$7,933.63	$7,582.39	$1,497.77	$218,366.06	$210.57	$1,475.45
1939	1,179.17	1,536	154	167,144.31	12,148.62	13,677.01	7,413.93	8,426.92	4,510.37	1,522.28	214,873.34	182.22	1,395.28
1940	1,104.73	1,469	146	158,305.94	10,017.57	12,791.30	10,491.14	8,291.84	9,134.84	1,940.73	210,976.36	190.98	1,445.04
1941	1,127.786	1,532	146	160,590.13	14,424.63	13,015.61	8,439.64	11,299.12	6,166.09	1,717.26	215,652.48	191.22	1,477.07
1942	1,051.746	1,505	140	152,373.24	10,014.89	12,909.41	5,930.73	8,318.42	3,547.08	2,296.52	195,290.29	185.68	1,394.93
1943	924.05	1,329	118	134,261.37	8,300.27	10,807.91	5,256.48	7,050.78	3,321.48	555.68	168,554.00	182.41	1,428.42
1944	897.774	1,216	106	131,145.99	6,889.92	12,178.66	6,612.06	7,907.62	1,645.34	949.54	167,329.13	186.38	1,578.68
1945	768.4	1,020	93	121,111.14	6,955.04	11,887.88	6,507.07	8,034.10	944.76	540.64	156,310.63	203.42	1,680.76
1946	914.34	1,303	102	119,319.22	9,196.87	14,292.62	8,363.73	11,869.14	4,423.20	2,715.64	200,186.42	218.94	1,962.60
1947	785.93	1,099	90	141,483.25	10,564.17	16,555.24	12,811.06	9,466.64	6,243.56	1,629.25	198,753.17	252.89	2,208.37
Total	9,790.961	13,285	1,243	$1,489,347.52	$101,732.81	$130,982.53	$79,740.49	$88,598.11	$46,524.11	$15,365.31	$1,946,290.88		
Yearly average	979.10	1,328.5	124.3	148,934.75	10,173.28	13,098.25	7,974.05	8,859.81	4,652.41	1,536.53	194,629.09	$198.78	$1,565.80
Percentage of total cost				76%	5%	7%	4%	5%	2%	1%	Average cost per school per year		1,565.80

TABLE No. 2

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—TWO-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	915.225	1,216	34	$88,627.52	$9,930.34	$11,866.50	$9,036.32	$7,902.44	$15,077.81	$1,357.69	$143,798.62	$152.13	$2,114.69
1939	810.01	1,016	28	73,670.55	5,905.14	9,262.98	6,039.65	3,911.63	6,527.23	2,146.33	109,166.63	134.77	1,949.40
1940	822.75	1,104	28	77,428.60	5,694.81	11,735.90	5,393.41	3,411.38	3,004.67	2,866.58	109,568.35	133.17	1,956.57
1941	872.791	1,203	28	77,214.34	8,880.73	12,460.65	7,264.33	3,950.17	7,988.56	377.15	118,135.93	135.35	2,109.57
1942	853.86	1,224	27	73,420.20	6,747.86	13,266.60	7,770.06	4,369.60	4,064.42	410.79	110,049.53	128.88	2,037.95
1943	656.23	948	24	67,830.83	9,458.97	11,327.15	3,499.33	5,924.97	2,293.71	264.77	100,679.73	153.42	2,097.49
1944	589.11	797	21	62,316.81	6,795.32	10,635.49	7,409.71	4,791.38	6,522.60	2,289.55	99,760.86	169.34	2,375.26
1945	496.436	714	18	55,390.23	4,837.27	11,171.29	5,228.92	2,717.96	1,446.84	56.27	80,848.78	162.86	2,245.80
1946	571.258	1,020	21	72,334.32	7,030.78	14,459.64	6,033.71	4,465.37	622.00	3,891.71	108,837.53	190.52	2,591.37
1947	854.54	1,197	26	92,154.56	10,072.88	18,586.24	8,154.17	5,261.33	5,317.46	5,274.92	145,421.56	170.18	2,796.57
Total	7,472.209	10,469	255	$740,387.96	$74,354.10	$124,852.44	$65,829.61	$46,772.23	$53,935.40	$20,135.78	$1,126,267.52		
Yearly average	747.22	1,016.9	25.5	74,038.80	7,435.41	12,485.24	6,582.96	4,677.22	5,393.54	2,013.58	112,626.75	$150.73	$2,208.37
Percentage of total cost				66%	7%	11%	6%	4%	5%	2%	Average cost per school per year		4,416.73

TABLE No. 3

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—THREE-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	414.525	523	9	$42,331.77	$4,706.72	$7,693.66	$5,181.38	$2,946.88	$7,024.46	$182.42	$70,067.29	$169.03	$2,595.08
1939	385.48	478	9	46,243.47	5,346.36	9,856.36	4,271.82	4,048.20	16,849.86	607.52	86,223.59	223.68	3,193.47
1940	479.75	631	9	46,254.44	5,393.07	8,159.17	3,943.29	4,206.69	7,080.94	4,382.30	79,815.05	166.37	2,956.11
1941	481.29	642	9	45,243.27	5,720.97	6,218.42	5,204.32	3,747.07	3,146.51	781.40	70,061.96	145.57	2,594.89
1942	411.96	578	8	41,066.92	4,972.50	6,180.63	4,584.13	3,541.94	1,550.55	407.46	62,304.13	151.24	2,696.01
1943	508.27	823	10	50,888.34	5,898.24	9,329.56	2,957.70	3,046.39	6,830.96	181.00	79,132.19	155.69	2,627.73
1944	227.72	339	6	31,837.15	2,908.67	8,178.25	3,464.17	2,461.74	3,229.70	2,292.21	55,300.49	242.84	3,072.25
1945	231.71	340	6	29,401.96	4,467.36	6,006.34	2,144.42	3,701.51	251.96	768.50	46,742.05	201.73	2,596.78
1946	167.92	258	4	25,885.10	2,476.42	5,735.86	1,405.01	3,039.35	423.65	.....	38,965.39	232.05	3,247.12
1947	116.36	178	3	20,265.35	1,880.80	3,320.50	1,234.13	2,991.00	1,103.57	.....	30,795.35	264.66	3,421.71
Total	3,424.485	4,796	73	$381,417.77	$43,666.11	$70,677.35	$33,390.47	$33,730.77	$46,492.16	$10,032.81	$619,407.44		
Yearly average	342.45	479.6	7.3	38,141.78	4,366.61	7,067.74	3,339.05	3,373.08	4,649.22	1,003.28	61,940.74	$180.88	$2,828.34
Percentage of total cost				62%	7%	11%	5%	5%	8%	2%	Average cost per school per year		8,485.03

TABLE No. 4

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—FOUR-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	513.36	647	7	$37,414.92	$3,208.26	$6,951.69	$1,325.13	$3,764.61	$4,349.43	$85.65	$57,099.69	$111.23	$2,110.70
1939	483.8	603	7	47,706.70	3,568.03	10,083.81	4,429.43	3,721.21	956.67	17.20	70,483.05	145.69	2,517.25
1940	374.06	471	5	32,782.37	3,001.60	9,670.22	3,687.84	3,074.96	693.68	104.00	53,014.57	141.73	2,650.73
1941	426.76	564	5	32,814.05	5,408.10	8,543.64	1,867.88	3,422.70	677.12	2,212.06	51,745.55	121.25	2,587.28
1942	400.58	478	5	33,506.18	5,541.99	8,441.18	4,226.95	4,500.17	2,794.01	515.53	64,526.01	161.08	3,226.30
1943	319.25	532	4	25,188.66	5,181.55	4,190.73	2,819.27	2,839.81	3,556.10	5,404.18	49,480.30	154.99	3,092.52
1944	325.7	470	4	27,433.71	3,580.43	5,251.91	1,468.14	2,344.77	156.47	29.08	40,264.51	123.59	2,516.91
1945	485.71	682	7	62,869.83	5,349.10	9,971.30	3,840.81	4,630.03	3,232.80	1,953.69	90,947.56	187.25	3,248.13
1946	485.71	660	6	44,122.44	3,644.14	7,726.60	3,956.24	4,203.48	410.63	241.11	64,304.67	132.39	2,679.36
1947	258.64	337	4	27,835.93	3,009.27	4,283.82	3,006.81	1,064.80	105.89	.....	39,306.52	151.97	2,456.66
Total	4,073.56	5,444	54	$376,674.79	$41,492.47	$72,314.90	$30,618.50	$32,566.54	$16,932.70	$10,562.53	$581,162.43		
Yearly average	407.36	544.4	5.4	37,667.48	4,149.25	7,231.49	3,061.85	3,256.65	1,693.27	1,056.25	58,116.24	$142.67	$2,690.57
Percentage of total cost				65%	7%	12%	5%	6%	3%	2%	Average cost per school, per year		10,762.27

TABLE No. 5

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—FIVE-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	380.03	430	4	$32,913.89	$3,394.36	$6,493.16	$3,484.83	$6,263.79	$1,644.40	$56.42	$54,150.85	$142.49	$2,707.54
1939	427.79	568	5	35,506.23	2,988.47	5,682.90	2,497.39	8,734.09	1,636.27	113.15	55,158.50	128.94	2,206.34
1940	476.71	581	5	43,644.42	3,160.93	7,048.53	1,693.76	6,548.44	2,076.78	450.26	64,623.12	135.56	2,584.92
1941	277.25	346	3	22,078.19	2,510.76	5,138.01	772.97	3,654.98	619.53	36.71	34,811.15	125.56	2,320.74
1942	310.23	429	3	23,253.79	1,432.20	5,325.55	1,470.44	2,129.34	1,525.60	55.75	35,365.67	114.00	2,357.70
1943	290.19	360	3	25,029.89	2,009.91	5,727.13	2,113.14	3,382.09	572.18	14.18	38,858.52	133.91	2,590.57
1944	417.87	478	5	51,006.88	3,893.82	8,374.50	2,304.86	5,221.97	427.92	271.10	71,501.05	171.11	2,860.04
1945	210.9	269	3	25,687.10	1,106.55	3,541.24	527.13	3,544.68	.....	384.52	34,791.22	165.12	2,319.41
1946	75.44	131	1	11,327.20	377.26	760.00	.....	.....	36.50	445.30	12,946.26	171.61	2,589.25
1947	346.96	559	4	33,056.25	2,773.20	5,400.96	2,631.57	3,687.67	589.72	95.60	48,234.97	139.02	2,411.75
Total	3,213.17	4,151	36	$301,513.84	$23,647.46	$53,561.98	$17,496.09	$43,167.05	$9,128.80	$1,922.99	$450,441.21		
Yearly average	321.32	415.1	3.6	30,151.38	2,364.75	5,356.50	1,749.61	4,316.71	912.88	192.30	45,044.12	$140.19	$2,502.45
Percentage of total cost				67%	5%	12%	4%	10%	2%	½%	Average cost per school, per year		12,512.26

TABLE No. 6

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—SIX-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	160.69	560	1	$39,531.35	$1,352.18	$9,146.97	$7,554.80	$3,692.01	$1,342.22	$2,215.19	$68,137.72	$147.90	$2,839.07
1939	366.67	430	3	30,716.60	4,257.85	8,595.10	4,061.98	1,724.75	1,130.02	4,279.65	54,795.85	149.44	3,044.21
1940	256.28	311	2	23,651.37	2,740.09	5,289.60	1,673.46	2,752.75	2,540.73	1,262.70	39,913.70	159.48	3,326.14
1941	501.59	629	1	16,969.03	7,590.52	7,170.54	4,733.55	4,952.43	2,837.37	1,413.02	75,966.43	150.55	3,165.27
1942	398.76	525	3	33,763.37	1,117.86	7,270.05	3,629.01	2,792.50	407.36	845.70	52,825.85	132.11	2,934.77
1943	177.08	584	4	51,596.23	5,156.71	7,966.17	1,788.53	4,218.08	667.02	1,036.58	72,339.62	151.63	3,014.15
1944	359.92	180	3	31,783.94	2,380.00	6,915.96	2,964.11	2,137.96	.....	2,299.41	51,481.71	143.04	2,860.10
1945	222.82	297	2	29,061.45	1,956.00	6,282.92	3,388.52	2,100.00	174.51	1,091.08	42,948.48	184.63	3,579.04
1946	250.15	326	2	28,144.88	2,303.41	5,551.94	2,539.07	2,100.00	.....	1,295.01	41,937.34	167.65	3,494.78
1947	236.16	418	3	37,608.33	2,589.05	4,418.79	1,011.02	2,639.44	1,686.43	408.16	50,361.22	170.05	2,797.85
Total	3,591.92	4,560	30	$355,775.55	$37,423.67	$69,212.31	$32,344.35	$29,109.92	$10,785.66	$16,056.46	$550,707.92		
Yearly average	359.79	456	3	35,577.56	3,742.37	6,921.23	3,234.44	2,910.99	1,078.57	1,605.65	55,070.79	$153.06	$3,059.49
Percentage of total cost				65%	7%	13%	6%	5%	2%	3%	Average cost per school, per year		18,356.93

TABLE No. 7

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—SEVEN-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	358.48	440	2	$21,759.00	$4,670.14	$3,872.97	$2,083.24	$265.50	$1,549.24	$147.20	$34,347.29	$95.81	$2,453.38
1939	301.61	397	2	24,151.38	2,432.32	4,103.01	2,171.63	.....	698.75	207.38	33,764.47	111.94	2,411.75
1940	294.69	357	2	22,226.16	2,457.04	4,616.64	6,120.49	119.88	2,581.17	4,542.80	42,664.18	144.78	3,047.44
1941	153.63	201	1	11,991.40	1,668.84	2,106.62	1,636.78	.....	48.97	51.25	17,502.86	113.93	2,500.41
1942	217.4	432	1	10,551.20	2,418.20	2,016.05	357.68	.....	8,324.16	.....	23,667.29	109.05	3,381.04
1943	152.8	181	1	9,840.32	1,300.58	3,385.81	1,552.26	.....	108.00	3,117.50	19,334.47	126.53	2,762.07
1944	115.5	172	1	13,341.20	443.21	3,543.38	516.85	2,933.00	.....	.....	20,777.64	179.89	2,968.23
1945	119.15	161	1	14,477.60	803.69	3,584.52	758.63	3,054.58	15.00	5.06	22,678.13	190.33	3,239.73
1946	117.65	161	1	14,164.95	2,972.72	2,442.71	569.84	927.70	177.51	1,363.45	22,618.88	192.26	3,231.27
1947	335.51	351	2	30,606.78	3,152.83	4,957.42	1,495.92	2,268.91	1,444.91	15.33	43,942.13	130.96	3,138.72
Total	2,166.18	2,856	14	$173,109.00	$22,318.57	$34,629.13	$17,262.37	$9,549.60	$14,947.71	$9,479.97	$281,297.24		
Yearly average	216.65	285.6	1.4	17,311.00	2,231.86	3,462.91	1,726.24	954.96	$1,494.77	948.00	28,129.73	$129.84	2,870.38
Percentage of total cost				62%	8%	12%	6%	3%	5%	3%	Average cost per school, per year		20,092.67

TABLE No. 8

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—EIGHT-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	766.01	967	1	$35,911.66	$4,717.36	$11,197.78	$3,784.44	$3,971.84	$5,495.80	$135.45	$65,554.33	$111.69	$2,673.57
1939	669.28	830	3	39,818.27	3,476.76	7,718.92	5,203.16	2,596.54	413.40	143.61	59,370.65	88.71	2,473.78
1940	999.52	1,218	5	68,456.37	8,633.38	12,197.67	6,697.00	3,081.80	2,085.75	817.62	101,969.59	102.02	2,549.24
1941	632.97	774	4	48,336.95	11,598.21	11,605.78	4,033.88	1,590.47	3,082.83	616.75	80,864.87	127.75	2,527.03
1942	776.94	989	5	67,209.72	6,248.83	15,310.08	10,211.36	2,985.63	1,428.87	1,303.51	103,166.03	132.78	2,579.10
1943	661.5	993	4	56,608.48	4,264.49	9,708.32	2,086.45	2,939.48	261.17	1,585.85	77,454.24	117.09	2,420.45
1944	900.95	1,231	5	73,796.68	8,644.64	14,854.36	3,576.78	3,102.62	1,148.99	5,680.36	110,804.43	122.99	2,770.11
1945	508.19	631	3	53,689.71	5,168.47	11,218.56	2,695.90	1,531.68	404.98	4,470.20	79,179.50	155.81	3,299.15
1946	456.81	614	3	47,419.95	5,267.97	11,119.60	5,732.89	2,807.13	1,040.50	5,446.14	78,890.38	172.70	3,287.10
1947	763.48	960	4	76,484.78	7,218.35	16,475.07	6,166.74	7,440.93	2,826.81	159.02	116,771.70	152.95	3,649.12
Total	7,135.65	9,237	40	$587,753.57	$65,233.45	$119,962.34	$50,198.60	$32,028.12	$18,189.10	$20,658.54	$894,023.72		
Yearly average	713.57	923.7	4	58,775.36	6,523.35	11,996.23	5,019.86	3,202.81	1,818.91	2,065.85	89,402.37	$125.29	$2,793.82
Percentage of total cost				66%	7%	13%	6%	4%	2%	2%	Average cost per school, per year		22,350.59

TABLE No. 9

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—NINE-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	162.17	222	1	$11,748.96	$1,577.71	$3,148.21	$343.72	$1,939.72	$154.93	$329.78	$22,243.06	$137.16	$2,471.45
1939	184.42	243	1	18,252.50	1,455.72	3,906.07	2,509.63	1,788.25	805.55	233.90	28,951.62	156.99	3,216.85
1940	376.72	504	2	31,527.29	3,491.28	6,733.75	4,372.56	3,183.88	7,668.36	142.07	57,119.19	151.62	3,173.29
1941	619.54	788	3	49,770.73	4,986.81	9,108.39	1,671.17	4,496.66	415.24	1,110.32	71,546.14	115.48	2,649.86
1942	712.26	878	3	54,661.20	5,159.84	9,952.24	2,810.81	2,613.32	251.20	1,904.28	77,652.89	109.03	2,876.03
1943	949.64	970	5	85,965.54	9,016.81	16,444.46	7,263.23	2,852.22	447.79	1,464.81	123,454.89	130.00	2,743.44
1944	1,020.33	1,195	5	100,413.95	8,542.75	18,769.66	5,882.07	3,517.00	1,080.58	1,209.82	139,415.84	136.65	3,098.13
1945	984.11	1,239	5	114,105.15	11,012.58	20,581.31	10,427.92	14,613.84	2,797.11	7,363.58	180,901.80	183.82	3,932.65
Total	5,009.09	6,039	25	$469,405.62	$45,543.33	$88,644.09	$35,281.11	$35,004.91	$13,620.76	$13,785.61	$701,285.43		
Yearly average	500.91	603.9	2.5	46,940.56	4,554.33	8,864.41	3,528.11	3,500.49	1,362.08	1,378.56	70,128.54	$140.00	$3,116.82
Percentage of total cost				67%	6%	13%	5%	5%	2%	2%	Average cost per school, per year		28,051.42

TABLE No. 10

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—10-20-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number teachers	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	3,178.73	4,479	117	8	$204,715.33	$21,197.52	$31,577.70	$38,938.27	$20,129.20	$7,001.17	$10,701.68	$337,593.87	$106.20	$2,885.42
1939	2,661.68	3,366	96	7	182,192.48	16,477.08	29,154.39	13,461.76	17,864.77	18,054.29	8,236.22	286,103.99	107.37	2,980.25
1940	2,771.58	4,000	101	7	184,975.60	20,087.81	32,463.17	12,155.34	16,621.94	54,048.96	9,217.40	329,570.22	118.91	3,263.07
1941	2,552.41	3,675	87	7	173,429.43	26,762.35	25,225.91	18,694.31	20,775.28	9,856.90	4,122.04	278,866.22	109.26	3,205.36
1942	2,269.5	2,961	82	6	171,119.89	24,500.59	30,547.90	11,803.25	20,365.17	18,592.76	5,682.01	282,611.57	124.53	3,446.48
1943	3,532.77	5,006	112	7	228,256.32	38,031.92	33,811.68	7,152.89	26,783.84	11,558.56	3,071.11	348,666.32	98.69	3,113.09
1944	3,047.21	4,416	109	6	215,216.10	21,074.40	29,271.53	13,423.09	21,183.66	18,493.35	10,397.67	331,999.80	108.95	3,045.87
1945	2,315.32	3,286	85	5	164,734.20	12,231.75	27,047.29	7,513.03	15,225.26	944.73	5,747.28	233,443.54	100.83	2,746.39
1946	1,894.85	2,295	73	5	154,994.18	11,783.83	24,176.64	12,927.51	2,669.92	741.87	6,434.99	213,728.94	112.79	2,927.79
1947	1,771.869	2,132	65	4	152,087.54	10,650.40	23,138.77	9,662.53	1,702.18	3,916.05	3,561.08	204,718.55	115.54	3,149.52
Total	25,998.909	35,619	927	62	$1,832,081.07	$206,097.65	$289,714.98	$145,731.98	$163,321.22	$143,208.64	$67,144.48	$2,847,303.02		
Yearly average	2,599.89	3,561.9		6.2	183,208.11	20,609.77	28,971.50	11,573.50	16,332.12	14,320.86	6,714.45	284,730.30	$109.52	$3,071.52
Percentage of total cost					64%	7%	10%	5%	6%	5%	2%	Average cost per school, per year		45,924.24

TABLE No. 11

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—21–35-TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number teachers	Number schools	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	730.79	1,259	32	1	$45,136.24	$2,261.37	$7,734.24	$1,173.74	$672.00	$288.95	$603.75	$58,170.29	$79.60	$1,817.82
1939	1,261.92	1,963	52	2	60,157.80	4,006.82	8,199.29	2,884.69	...	2,159.15	1,135.52	78,112.98	62.72	1,521.98
1940	1,288.87	1,922	52	2	61,602.51	7,795.85	11,601.13	1,369.25	...	2,287.86	1,977.97	92,637.87	71.88	1,781.50
1941	3,236.46	4,737	107	4	210,458.89	16,866.24	37,113.41	9,974.00	2,650.66	5,205.14	4,413.62	286,682.89	88.58	2,679.28
1942	1,814.88	2,645	73	3	130,600.06	12,556.94	25,195.84	4,951.53	2,264.80	2,467.83	5,165.01	183,201.51	99.30	2,509.61
1943	1,911.76	2,618	71	3	135,649.52	11,587.21	23,938.79	5,101.35	2,131.45	772.04	6,217.53	186,392.89	97.50	2,625.25
1944	1,340.05	1,720	52	2	90,160.53	6,503.44	18,551.79	2,815.55	2,050.00	300.54	2,830.53	123,245.38	91.70	2,370.10
1945	2,715.37	3,600	85	4	205,083.49	22,178.05	27,246.79	10,805.55	1,970.00	13,463.88	4,872.07	285,619.83	105.19	2,644.63
1946	4,034.63	5,758	157	6	337,919.76	25,344.20	17,464.66	21,209.64	27,438.69	18,833.29	5,678.82	483,889.06	119.93	3,082.10
1947	4,333.64	5,483	159	6	367,648.39	29,528.47	50,731.58	18,892.52	22,566.38	21,008.66	6,976.22	517,355.22	119.22	3,253.81
Total	22,704.37	31,705	804	33	$1,649,016.99	$138,628.59	$238,081.26	$83,208.72	$61,743.98	$66,787.34	$39,871.01	$2,296,337.92		$2,856.14
Yearly average	2,270.44	3,170.5		3.3	164,901.70	13,862.86	25,808.13	8,220.87	6,174.40	6,678.73	3,987.10	229,633.79	$101.14	$2,856.14
Percentage of total cost	...	...	...	...	72%	6%	11%	4%	3%	3%	2%	Average cost per school, per year		69,586.00

TABLE No. 12

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—36 OR MORE TEACHER ELEMENTARY SCHOOLS

Year	Average daily attendance	Registered pupils	Number teachers	Number schools	Salaries' administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	3,388.54	4,457	140½	2	$192,914.70	$18,349.94	$49,278.47	$64,836.20	$2,813.42	$6,521.55	$101.33	$334,815.61	$98.81	$2,383.03
1939	3,187.35	4,129	113½	2	191,836.98	15,706.98	48,411.50	49,062.52	3,716.70	7,004.43	1,655.01	320,424.12	100.53	2,259.62
1940	3,407.23	4,313	113	2	195,054.92	18,136.45	52,879.52	19,919.11	3,429.34	2,145.54	2,040.88	293,605.76	86.17	2,053.19
1941	2,122.30	2,618	111	1	132,811.82	18,972.94	41,895.76	21,023.32	2,982.20	36,532.31	2,102.80	256,324.15	120.78	2,309.23
1942	3,729.91	6,838	153½	2	230,601.55	28,593.92	58,613.51	28,302.93	3,784.39	37,979.24	3,630.47	391,539.01	104.97	2,550.74
1943	4,531.67	8,603	172	2	261,662.07	32,775.06	58,960.92	25,864.59	4,822.44	12,741.51	7,312.93	407,139.52	89.84	2,367.09
1944	5,566.78	8,323	186	3	403,090.93	51,326.09	89,034.79	41,411.25	12,048.68	8,785.99	11,023.13	616,737.23	111.17	3,326.54
1945	4,785.73	6,681	194	2	315,930.37	32,139.23	77,450.34	39,054.68	6,345.13	41,777.65	14,294.93	526,992.33	110.12	2,716.46
1946	4,954.68	6,895	209	2	367,918.50	30,392.16	83,669.47	36,362.38	6,830.02	18,635.07	15,386.07	559,184.66	112.86	2,675.52
1947	5,573.53	8,226	228½	2	423,002.26	33,810.75	88,132.50	20,684.29	9,319.06	35,717.75	13,542.71	624,209.32	112.00	2,731.77
Total	41,246.72	61,083	1,681	20	$2,722,829.26	$280,203.72	$648,354.78	$346,521.27	$56,131.38	$207,841.04	$71,090.26	$4,332,971.71		
Yearly average	4,124.67	6,108.3		2.0	272,282.93	28,020.37	64,835.48	34,652.13	5,613.14	20,784.10	7,109.03	433,297.17	$105.05	$2,577.62
Percentage of total cost	...	...	...	...	63%	6%	15%	8%	1%	5%	2%	Average cost per school, per year		216,648.59

TABLE No. 13

RECAPITULATION OF 10-YEAR EXPENDITURES AND PERCENTAGES—EDUCATIONAL DISTRICT No. 1, CLARK COUNTY

Year	Average daily attendance	Registered pupils	Number Teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per pupil (ADA)	Average cost per teacher
1938	403.27	491	21	$23,382.74	$5,411.40	$5,331.16	$1,783.63	$5,016.80	$2,080.72	$700.86	$43,707.61	$108.38	$2,081.31
1939	391.55	488	22	28,009.47	4,073.23	6,241.16	413.32	5,946.90	2,250.74	303.80	47,238.62	118.82	2,147.21
1940	389.86	461	18	29,292.20	3,655.76	6,251.13	1,195.86	5,620.04	4,518.78	757.78	51,291.53	131.56	2,849.53
1941	405.15	481	21	29,824.59	5,054.59	6,941.87	2,283.63	5,687.02	4,572.85	1,248.58	51,613.13	127.39	2,457.77
1942	411.64	523	20	33,625.79	4,599.48	8,425.29	1,371.03	5,297.29	1,607.73	930.42	55,857.03	135.69	2,792.85
1943	423.40	552	21	31,968.13	4,612.09	9,173.19	1,812.16	6,161.99	1,769.39	1,395.64	56,892.59*	134.37	2,709.17
1944	389.52	485	20	39,962.85	6,163.76	8,637.78	3,391.41	6,381.95	945.79	2,580.33	68,063.86	176.28	3,433.19
1945	379.29	449	19	38,575.57	4,311.92	8,249.81	4,124.45	6,563.93	1,578.62	2,496.54	65,900.84	173.75	3,468.47
1946	390.91	534	20	39,602.36	3,686.70	10,299.51	3,585.95	4,695.33	2,703.04	1,826.92	66,399.93	169.85	3,320.00
1947	390.51	489	21	47,280.16	3,817.40	8,732.19	7,551.00	5,768.21	1,433.41	2,672.75	77,255.12	197.83	3,678.82
Total	3,891.13	3,953	203	$340,523.86	$43,386.41	$77,283.42	$28,112.44	$57,139.46	$23,461.05	$14,913.62	$584,820.26		
Yearly average	398.11	495.3	20.3	34,052.39	4,338.64	7,728.34	2,811.24	5,713.95	2,346.11	1,491.36	58,482.03	$146.90	$2,880.89
Percentage of total cost	...	...	...	58%	7%	13%	5%	10%	4%	3%			

*Auditor's total, $56,427.71

TABLE No. 14

GRAND RECAPITULATION OF 10-YEAR EXPENDITURES FOR ALL ELEMENTARY SCHOOLS—1938–1947

Schools grouped by number of teachers	Number, over 10-year interval	10-year average daily attendance	10-year number of registered pupils	Number of teachers over 10 years	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost	Cost per pupil (ADA)	Cost per teacher	Cost per school
One	1,213	9,790.96	13,285	1,213	$1,480,317.52	$101,732.81	$120,382.53	$79,740.49	$88,598.11	$16,524.11	$15,365.31	$1,946,290.88	$198.78	$1,565.80	$1,565.80
Two	255	7,472.21	10,169	510	740,387.96	74,354.10	124,852.11	65,829.61	46,772.23	53,935.40	20,135.78	1,126,267.52	150.73	2,208.37	4,416.73
Three	73	3,121.19	4,796	219	381,417.77	43,666.11	70,677.35	33,390.47	33,730.77	46,492.16	10,032.81	619,407.44	180.88	2,828.34	8,485.03
Four	54	1,073.56	5,141	216	376,671.79	41,492.47	72,314.90	30,618.50	32,566.54	16,932.70	10,662.53	581,162.43	142.67	2,690.57	10,762.27
Five	36	3,213.17	4,151	180	301,513.81	23,847.76	53,564.98	17,496.09	43,167.05	9,128.80	1,923.99	450,441.21	140.19	2,502.45	12,512.26
Six	30	3,597.92	4,560	180	355,775.55	37,423.67	69,212.31	32,344.35	29,109.93	10,785.66	16,056.46	550,707.92	153.06	3,059.49	18,356.93
Seven	14	2,166.18	2,856	98	173,109.99	22,318.57	31,629.13	17,262.37	9,549.60	14,947.71	9,479.97	281,297.34	129.84	2,870.38	20,092.67
Eight	16	7,135.65	9,237	320	587,753.57	65,233.45	119,362.34	50,138.60	32,028.12	18,139.10	20,658.54	894,023.72	125.29	2,793.82	22,350.59
Nine	25	5,009.69	6,039	225	469,405.62	45,513.33	88,644.09	35,281.11	35,004.91	13,620.76	13,785.61	701,285.43	140.00	3,116.82	28,051.42
Ten-Twenty	62	25,998.91	35,619	927	1,832,081.07	206,097.65	289,714.98	145,734.98	163,321.22	143,208.64	67,144.48	2,847,303.02	109.52	3,071.52	45,924.24
Twenty-one—Thirty-five	33	22,704.37	31,705	804	1,649,016.99	138,628.59	258,081.26	82,208.72	61,743.98	66,787.34	39,871.04	2,296,337.92	101.14	2,856.14	69,586.00
Thirty-six or more	20	11,246.72	61,083	1,681	2,722,829.26	280,203.72	618,354.78	346,521.27	56,131.38	207,841.04	71,090.26	4,332,971.71	105.05	2,577.62	216,648.59
Ed. Dist. No. 1, Clark County	10	3,891.13	3,953	203	340,523.86	43,386.41	77,283.42	28,112.44	57,139.46	23,461.05	14,913.62	584,820.25	146.90	2,880.89	58,482.03
Totals	1,895	139,811.66	194,197	6,806	$11,410,837.79	$1,126,728.34	$2,038,274.51	$961,739.00	$688,863.29	$671,854.47	$311,019.40	$11,212,316.80			
Grand yearly average	189.50	13,981.17	19,119.70	680.60	1,141,083.78	112,672.83	203,827.45	96,173.90	68,886.33	67,185.45	31,101.94	1,121,231.68	$123.11	$2,528.99	$9,083.02
Percentage of total cost	...	...	...	...	66%	7%	12%	6%	4%	4%	2%				

TABLE No. 15

TABLE OF ONE-YEAR AVERAGES—ALL ELEMENTARY SCHOOLS—1938–1947

Schools grouped by number of teachers	Number in State	Average daily attendance	Number of registered pupils	Number of teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost	Cost per pupil (ADA)	Cost per teacher	Cost per school
One	121.30	979.10	1,328.50	121.30	$148,031.75	$10,173.28	$13,098.25	$7,971.95	$8,859.81	$4,652.41	$1,536.53	$191,629.09	$198.78	$1,565.80	$1,565.80
Two	25.50	747.22	1,016.90	51.00	74,038.80	7,435.41	12,185.21	6,582.96	4,677.22	5,393.54	2,013.58	112,626.75	150.73	2,208.37	4,416.73
Three	7.30	312.15	479.60	21.90	38,141.78	4,366.61	7,067.71	3,339.05	3,373.08	4,649.22	1,003.28	61,940.74	180.88	2,828.34	8,485.03
Four	5.40	107.36	514.10	21.60	37,667.48	4,149.25	7,231.49	3,061.85	3,256.65	1,693.27	1,066.25	58,116.24	142.67	2,690.57	10,762.27
Five	3.60	321.32	415.10	18.00	30,151.38	2,361.75	5,356.50	1,749.61	4,316.71	912.88	192.30	45,044.12	140.19	2,502.45	12,512.26
Six	3.00	359.79	456.00	18.00	35,577.56	3,742.37	6,921.23	3,234.44	2,910.99	1,078.57	1,605.65	55,070.79	153.06	3,059.49	18,356.93
Seven	1.10	216.65	285.60	9.80	17,311.00	2,231.86	3,162.91	1,726.24	954.96	1,494.77	948.00	28,129.73	129.84	2,870.38	20,092.67
Eight	1.60	713.57	923.70	32.00	58,775.36	6,523.35	11,936.23	5,019.86	3,202.81	1,818.91	2,065.85	89,402.39	125.29	2,793.82	22,350.59
Nine	2.50	500.91	603.90	22.50	46,940.56	4,551.33	8,861.41	3,528.11	3,500.19	1,362.08	1,378.56	70,128.51	140.00	3,116.82	28,051.42
Ten-Twenty	6.20	2,599.89	3,561.90	92.70	183,208.11	20,609.77	28,971.50	14,573.50	16,332.12	14,320.86	6,714.45	281,730.30	109.52	3,071.52	45,924.24
Twenty-one—Thirty-five	3.30	2,270.44	3,170.50	80.40	164,901.70	13,862.86	25,808.13	8,220.87	6,174.40	6,678.73	3,987.10	229,633.79	101.14	2,856.14	69,586.00
Thirty-six or more	2.00	4,124.67	6,108.30	168.10	272,282.93	28,020.37	64,835.48	34,652.13	5,613.14	20,784.10	7,109.03	433,297.17	105.05	2,577.62	216,648.59
Educational District No. 1, Clark County	1.00	398.11	495.30	20.30	31,052.39	1,338.64	7,728.34	2,811.24	5,713.95	2,316.11	1,491.36	58,482.03	116.90	2,880.89	58,482.03

TABLE No. 16
DATA AND EXPENDITURES OF AVERAGE ELEMENTARY SCHOOLS FOR ONE YEAR (1938-1947)

Schools grouped by number of teachers	Average daily attendance	Registered pupils	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Cost per pupil (ADA)	Average cost per teacher
One	7.58	10.68	$1,190.95	$84.26	$165.38	$61.15	$71.28	$37.43	$12.36	$1,565.80	$198.78	$1,565.80
Two	29.30	41.05	2,903.18	291.58	489.62	258.16	183.12	211.51	78.96	4,416.73	150.73	2,208.37
Three	16.91	65.70	5,321.90	598.17	968.18	157.40	462.07	636.88	137.13	8,185.03	180.88	2,828.34
Four	75.14	100.81	6,975.16	768.38	1,339.16	587.02	603.08	313.57	196.60	10,762.27	142.67	2,690.57
Five	89.26	115.31	8,375.38	656.87	1,187.92	186.00	1,199.09	253.58	53.12	12,512.26	140.19	2,502.45
Six	119.93	152.00	11,859.19	1,247.16	2,207.08	1,078.11	970.33	359.51	535.22	18,356.93	153.06	3,059.19
Seven	151.75	204.00	12,365.60	1,554.19	2,173.51	1,233.03	682.11	1,067.69	677.11	20,092.67	129.81	2,870.38
Eight	178.39	230.93	14,693.84	1,630.83	2,999.06	3,251.97	800.70	454.73	516.46	22,350.59	125.29	2,793.82
Nine	200.36	241.56	18,776.23	1,821.73	3,515.76	1,411.24	1,100.21	544.83	551.12	28,051.12	140.00	3,116.82
Ten-Twenty	419.34	574.50	39,540.70	3,324.16	4,672.81	2,350.56	2,634.21	2,309.82	1,082.98	45,924.24	109.52	3,071.52
Twenty-one—Thirty-five	688.01	960.76	19,970.31	1,300.87	7,820.65	2,191.17	1,871.03	2,023.86	1,208.21	69,586.00	101.14	2,858.14
Thirty-six or more	2,082.31	3,051.15	136,111.47	14,010.18	32,417.71	17,326.06	2,806.57	10,392.05	3,351.52	216,648.53	105.05	2,577.62
Educational District No. 1, Clark County	398.11	495.30	31,052.39	1,338.64	7,728.34	2,811.21	5,713.95	2,316.11	1,191.36	58,482.03	146.90	2,880.89
Average Nevada Elementary School	73.78	102.18	6,021.55	594.57	1,075.61	503.10	363.52	354.54	164.13	9,083.02	123.11	2,528.99
										Average number of teachers		3.59
										Average salary of one teacher		1,676.58

TABLE No. 17
AVERAGE PER PUPIL (ADA) COSTS—ELEMENTARY SCHOOLS (1938-1947)

Schools grouped by number of teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost
One	$151.19	$10.69	$13.38	$8.14	$2.05	$4.75	$1.57	$198.78
Two	99.00	9.95	16.71	8.81	6.26	7.22	2.69	150.73
Three	111.38	12.75	20.64	9.75	9.85	13.58	2.93	180.88
Four	92.17	10.19	17.75	7.52	7.99	4.16	2.59	142.67
Five	93.81	7.36	16.67	5.45	13.43	2.84	.66	140.19
Six	98.88	10.40	19.24	8.99	8.09	3.00	4.46	153.06
Seven	79.90	10.30	15.98	7.97	4.41	6.90	4.38	129.84
Eight	82.37	9.14	16.81	7.03	4.49	2.55	2.30	125.29
Nine	93.71	9.09	17.70	7.04	5.99	2.72	2.75	140.00
Ten-Twenty	70.17	7.93	11.14	5.61	6.28	5.51	2.58	109.52
Twenty-one—Thirty-five	72.63	6.11	11.37	3.62	2.72	2.94	1.76	101.14
Thirty-six or more	66.01	6.79	15.72	8.40	1.36	5.04	1.72	105.05
Educational District No. 1, Clark County	85.51	10.99	19.41	7.06	14.35	5.89	3.75	146.90
All schools	$81.61	$8.06	$14.58	$6.90	$4.93	$4.81	$2.22	$123.11

TABLE No. 18
TABLE OF TEN-YEAR PERCENTAGES—1938-1947
ELEMENTARY SCHOOLS

Schools grouped by number of teachers	Salaries administrators and teachers (%)	Administration and instruction costs other than salaries (%)	Operation, including janitors' salaries (%)	Maintenance and insurance (%)	Transportation, including drivers' salaries (%)	Capital outlay (%)	Auxiliary services and miscellaneous (%)
One	76	5	7	4	5	2	1
Two	66	7	11	6	4	5	2
Three	62	7	11	5	5	8	3
Four	65	7	12	5	6	3	2
Five	67	5	12	4	10	2	1
Six	65	7	13	6	5	2	3
Seven	62	8	12	6	3	5	3
Eight	66	7	13	6	4	2	2
Nine	67	6	13	5	5	3	2
Ten-Twenty	64	7	10	5	6	5	2
Twenty-one—Thirty-five	72	6	11	4	3	3	2
Thirty-six or more	63	6	15	8	1	5	2
Educational District No. 1, Clark County	58	7	13	5	10	4	3
Average school, over-all percentage, 10 years	66	7	12	6	4	4	2

TABLE No. 19
TABLE OF AVERAGE ANNUAL TEACHERS SALARIES (ELEMENTARY)
1938-1948

Schools Grouped by Number of Teachers	Average salary per year, 1938-1947	Average salary, 1948
One	$1,190.95	$2,241.53
Two	1,151.71	2,503.77
Three	1,741.63	2,438.11
Four	1,713.86	2,626.60
Five	1,675.08	2,727.62
Six	1,976.53	3,252.67
Seven	1,766.13	3,136.97
Eight	1,836.73	2,807.92
Nine	2,086.25	2,965.19
Ten-Twenty	1,976.36	2,995.88
Twenty-one—Thirty-five	2,051.02	3,051.52
Thirty-six or more	1,619.77	2,712.39
Educational District No. 1, Clark County	1,677.16	3,030.37
Average salary of a Nevada teacher, all elementary schools	$1,676.58	$2,777.80

TABLE No. 20
TABLE OF TOTAL EXPENDITURES—ELEMENTARY SCHOOLS—1947-1948

Schools grouped by number of teachers	Registered pupils	No. teachers	Average daily attendance	No. in State	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Average cost per teacher	Cost per pupil (ADA)
One	1,003	93	710.88	93	$208,759.81	$15,291.23	$19,061.61	$19,416.48	$10,049.66	$13,875.43	$526.58	$286,983.70	$3,085.85	$403.70
Two	1,265	56	893.00	28	140,211.07	13,768.61	25,272.25	15,650.93	11,231.79	10,883.78	6,031.74	223,030.07	3,982.68	249.75
Three	313	18	248.48	6	13,885.91	5,947.34	8,533.36	9,147.11	9,018.03	4,203.49	2,578.13	83,614.43	4,645.25	336.50
Four	376	16	297.21	1	42,025.57	3,202.05	6,423.31	5,606.15	5,960.89	670.41	50.77	57,091.29	3,806.08	243.29
Five	301	15	223.13	3	10,914.28	3,386.79	3,563.26	7,080.27	1,425.51		460.70	21,297.92	3,549.65	255.87
Six	161	6	114.87	1	19,516.00	557.12	764.10				74.93	70,435.60	5,031.11	185.41
Seven	377	14	292.18	2	43,917.54	4,740.85	7,253.95	3,648.17	5,867.61	4,902.55		153,063.72	9,566.48	241.07
Eight	407	16	327.29	2	44,928.55	4,615.34	9,297.37	4,274.77	2,045.36	87,762.47	151.76	232,304.93	5,162.33	467.67
Nine	1,198	45	939.77	5	133,433.61	13,616.46	26,491.78	16,746.76	19,727.18	11,429.23	10,859.91	374,390.14	4,457.02	247.19
Ten-Twenty	2,565	84	2,115.22	6	261,654.33	20,362.81	35,205.64	24,995.30	13,896.66	25,263.50	3,021.90	729,527.64	4,646.67	177.00
Twenty-one—Thirty-five	5,471	157	4,022.40	6	479,088.54	34,631.54	59,192.80	49,220.61	26,069.15	68,201.98	13,063.12	1,084,100.13	3,791.61	181.37
Thirty-six or more	10,110	286	7,087.27	3	784,322.69	58,212.86	131,272.76	53,938.10	17,474.15	26,108.03	12,771.24	3,791.61	153.01	
Educational District No. 1, Clark County	518	20	416.96	1	61,807.37	4,287.66	11,219.81	8,920.05	9,361.44	4,019.96	3,191.61	102,797.93	5,139.90	216.51
Total	24,058	826	17,688.66	160	$2,294,463.40	$182,610.56	$313,541.90	$219,014.93	$136,117.13	$262,666.20	$52,787.63	$3,191,245.05	$4,226.69	$197.37
Percentages					66%	5%	10%	6%	4%	8%	2%			

TABLE No. 21
TABLE OF PERCENTAGES—ELEMENTARY SCHOOLS—1947-1948

Schools grouped by number of teachers	Salaries administrators and teachers (%)	Administration and instruction costs other than salaries (%)	Operation, including janitors' salaries (%)	Maintenance and insurance (%)	Transportation, including drivers' salaries (%)	Capital outlay (%)	Auxiliary services and miscellaneous (%)
One	73	5	7	7	4	5	
Two	63	6	11	7	5	5	3
Three	52	7	10	11	11	6	3
Four	58	4	9	8	14	7	
Five	72	6	6	12	3	1	
Six	92	3	4				2
Seven	62	7	10	5	8	7	
Eight	29	3	6	3	1	57	
Nine	57	6	11	7	8	5	5
Ten-Twenty	67	5	9	7	4	7	1
Twenty-one—Thirty-five	66	5	8	7	4	9	2
Thirty-six or more	72	5	12	5	2	2	1
Educational District No. 1, Clark County	60	4	11	9	9	4	3
All schools	66	5	10	6	4	8	2

TABLE No. 22
TABLE OF AVERAGE ELEMENTARY SCHOOLS—1947-1948

Schools grouped by number of teachers	Registered pupils	Average daily attendance	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost	Cost per teacher	Salary per teacher
One	10.78	7.61	$2,241.73	$164.42	$204.99	$208.78	$108.06	$149.20	$5.66	$3,085.85	$3,085.85	$2,244.73
Two	44.82	31.89	5,007.54	491.73	902.58	558.96	401.14	387.99	215.42	7,965.36	3,982.68	2,503.77
Three	52.17	41.41	7,314.32	991.22	1,422.23	1,574.52	1,503.01	700.58	429.86	13,935.74	4,645.25	2,438.11
Four	94.00	74.30	10,506.39	800.51	1,605.83	1,401.54	1,490.22	1,265.84	3.66	18,076.89	4,519.22	2,626.60
Five	100.33	74.38	13,638.09	1,123.93	1,187.75	2,360.09	475.17	223.47	16.92	19,030.43	3,806.08	2,727.62
Six	164.00	111.87	19,516.00	557.12	764.10				460.70	21,297.92	3,549.65	3,252.67
Seven	188.57	146.09	21,958.77	2,370.43	3,641.97	1,824.09	2,933.81	2,451.27	37.47	35,217.80	5,031.11	3,136.97
Eight	203.58	163.65	22,463.33	2,307.67	4,648.68	2,137.38	1,022.68	43,876.24	75.88	76,531.86	9,566.48	2,807.92
Nine	239.60	187.95	26,686.72	2,723.29	5,298.35	3,349.35	3,945.44	2,285.85	2,171.98	46,460.99	5,162.33	2,965.19
Ten-Twenty	427.50	352.51	41,942.38	3,393.14	5,867.61	4,165.88	2,316.11	4,210.68	503.65	62,398.36	4,457.02	2,995.88
Twenty-one—Thirty-five	911.83	670.10	79,848.09	5,771.92	9,865.47	8,215.09	4,341.86	11,367.00	2,176.52	121,587.94	4,646.67	3,051.52
Thirty-six or more	3,370.00	2,362.12	261,440.80	19,404.29	43,757.59	17,979.47	5,824.22	8,802.68	4,257.08	361,466.71	3,791.61	2,742.39
Average school			$11,310.10	$1,141.32	$2,147.11	$1,368.84	$850.73	$1,641.66	$329.92	$21,820.28		

TABLE No. 23
TABLE OF MEDIANS—1947-1948

Schools Grouped by Number of Teachers	Total cost	Cost per pupil (ADA)
One	$2,853.35	$435.64
Two	7,282.74	236.77
Three	11,954.91	316.49
Four	17,646.40	253.59
Five	18,358.24	241.70
Six	21,297.92	185.41
Seven	35,217.80	240.71
Eight	76,531.86	449.59
Nine	44,671.65	238.29
Ten-Twenty	59,491.23	183.95
Twenty-one—Thirty-five	122,370.21	181.28
Thirty-six or more	146,527.68	146.05

TABLE No. 24
TABLE OF COSTS PER PUPIL (ADA)—ELEMENTARY SCHOOLS—1947-1948

Schools grouped by number of teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and miscellaneous	Total cost
One	$293.66	$21.51	$26.82	$27.31	$14.14	$19.52	$0.74	$403.70
Two	157.01	15.42	28.30	17.53	12.58	12.17	6.76	249.75
Three	176.62	23.93	34.31	35.02	36.29	16.92	10.38	336.50
Four	141.49	10.77	21.61	18.86	33.51	17.08	.05	243.29
Five	183.37	15.18	15.97	31.73	6.39	3.00	.23	255.87
Six	169.90	4.85	6.65				4.01	185.41
Seven	150.31	16.23	24.93	12.49	20.08	16.78	.26	241.07
Eight	137.27	14.10	28.41	13.06	6.24	268.12	.46	467.67
Nine	141.99	14.49	28.19	17.82	20.99	12.16	11.56	247.19
Ten-Twenty	118.97	9.62	16.64	11.82	6.57	11.94	1.43	177.00
Twenty-one—Thirty-five	119.11	8.61	14.72	12.25	6.48	16.96	3.25	181.37
Thirty-six or more	110.67	8.21	18.52	7.61	2.47	3.73	1.80	153.01
Educational District No. 1, Clark County	148.23	10.28	26.91	21.39	22.43	9.61	7.65	246.51
All schools	$129.71	$10.32	$20.59	$12.38	$7.70	$14.85	$2.98	$197.37

TABLE No. 25

GRAND RECAPITULATION OF 10-YEAR EXPENDITURES FOR ALL HIGH SCHOOLS—1938-1947

County and high school	Number of years active	10-year average daily attendance	10-year number of registered pupils	Number of teachers over 10 years	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost	Cost per pupil (ADA)	Cost per teacher
Churchill County—														
Churchill County H. S.	10	2,937.36	3,581	162	$367,310.58	$65,641.33	$66,966.90	$55,421.80	$85,999.05	$16,067.89	$3,308.80	$660,716.35	$224.93	$4,078.50
Clark County—														
Basic District H. S.	2	478.97	691	37½	87,288.20	14,637.33	7,866.39	5,171.94	1,880.26	12,575.27	618.24	130,036.63	271.49	3,467.64
Boulder City Dist. H. S. No. 3	3	522.66	627	37	96,598.68	9,975.33	8,631.82	15,758.14	421.11	7,613.32	1,374.33	140,372.73	191.21	3,793.86
Educational Dist. No. 1 H. S.	10	1,541.42	1,836	138	289,736.77	67,556.84	48,211.61	35,297.36	33,255.86	24,529.19	8,150.08	506,767.41	328.77	3,672.23
Educational Dist. No. 2 H. S.	2	1,920.74	2,817	37	179,751.65	35,107.57	28,738.29	8,323.59	8,795.72	24,769.05	18,333.19	304,119.36	158.33	3,135.25
Las Vegas Dist. H. S.	8	1,878.72	6,121	201½	496,437.36	77,611.01	94,659.57	34,591.04	46,150.49	82,341.99	20,911.13	852,765.89	174.79	4,229.99
Douglas County—														
Douglas County H. S.	10	970.27	1,128	67½	142,008.25	15,693.46	28,310.01	11,220.92	19,278.16	8,311.37	312.16	225,134.96	232.03	3,310.81
Elko County—														
Carlin District H. S.	10	469.93	549	52	97,325.18	13,168.51	15,549.32	6,519.51		3,720.29	760.37	137,043.18	291.61	2,635.45
Contact Rural H. S.	3	17.95	23	3	2,697.60	473.84	397.55	148.54	300.05	165.20	25.00	4,207.78	234.55	1,402.59
Cope District H. S.	6	53.86	78	6	10,249.64	418.07	1,322.21	256.45		95.05	13.33	12,355.35	229.31	2,059.22
Elko County H. S. No. 1 (Elko)	10	2,392.01	2,773	152	362,622.45	56,847.63	107,377.67	32,669.97	2,802.01	111,818.54	1,812.26	676,940.53	282.58	4,446.98
Elko County H. S. No. 2 (Wells)	10	787.81	951	62½	139,351.89	21,301.28	14,304.60	12,562.61	7,193.67	160,459.01	1,253.51	356,519.60	430.63	6,184.31
Metropolis District H. S.	3	24.97	28	5	7,674.36	1,073.62	3,213.49	503.74	2,448.75	158.53	8.00	15,080.49	604.19	3,016.08
Montello District H. S.	10	269.21	322	40	61,794.72	9,153.56	12,836.58	4,943.27	825.13	1,722.65	901.64	92,175.85	342.41	2,054.40
Esmeralda County—														
Clayton High School	5	61.51	93	8	11,258.85	407.96	164.27	117.05	186.56	310.00	55.00	12,499.69	203.25	1,562.46
Esmeralda County H. S.	9	163.41	209	21	41,917.74	5,595.75	12,465.69	6,051.71	1,482.90	1,532.62	797.05	69,843.36	427.33	3,330.61
Eureka County—														
Eureka County H. S.	10	390.77	434	44	83,671.49	11,312.86	31,359.78	7,295.23		7,169.86	496.50	144,335.72	369.33	3,280.36
Humboldt County—														
Golconda District H. S.	8	73.18	98	8	15,714.68	1,784.24	2,422.62	1,360.41	6,589.23	750.00	5,540.35	34,161.53	466.69	4,270.19
Humboldt County H. S.	10	1,652.09	1,912	100½	233,061.98	35,862.74	43,643.61	12,049.84	2,932.46	7,270.97	1,034.45	335,856.05	203.29	3,311.85
Paradise District H. S.	6	31.46	38	6	9,917.60	165.06	110.11	183.10			210.00	10,585.87	316.08	1,814.31
Lander County—														
Austin County H. S.	10	183.21	227	30	63,056.55	12,251.66	32,065.08	11,440.19	18.75	3,475.94	568.00	122,876.17	649.45	1,695.87
Battle Mountain County H. S.	16	444.29	542	48	100,472.20	17,092.82	32,307.90	10,938.47	2,696.66	7,999.92	861.01	172,371.98	387.96	3,591.08
Lincoln County—														
Consolidated Dist. No. 1 H. S.	2	62.94	74	7½	15,435.88	1,671.20	1,961.31	102.43	2,389.19	1,333.59		23,493.60	373.27	3,132.48
Lincoln County H. S.	10	1,713.82	2,035	92	193,757.61	52,623.19	58,105.88	28,246.38	75,208.60	32,678.37	4,713.90	445,333.36	259.85	4,840.58
Lyon County—														
Yerington District H. S. No. 1	10	1,100.62	1,247	83	171,715.61	38,627.93	32,820.56	18,629.36	43,637.90	35,162.82	4,661.75	345,255.96	313.70	4,159.71
Dayton District H. S. No. 2	10	162.79	185	19	50,987.20	3,620.58	10,676.91	4,621.61	9,793.00	71.09	81,669.73	501.66	4,298.41	
Smith Valley Dist. H. S. No. 3	10	344.05	403	32	58,695.20	6,935.26	15,628.59	8,710.38	14,364.82	6,731.45	361.53	112,030.23	325.57	3,500.94
Fernley District H. S. No. 4	10	264.96	336	23	58,636.41	6,131.46	10,790.12	8,819.72	2,709.51	2,317.41	274.26	89,678.88	338.41	3,898.38
Mineral County—														
Mineral County H. S.	10	987.69	1,409	74	158,110.46	27,735.95	34,416.70	31,709.97	20,568.88	13,919.17	8,326.88	294,788.01	298.46	3,983.62
Nye County—														
Beatty District H. S.	10	66.52	106	10	15,886.61	276.41	71.28	106.60	228.00	277.10	124.92	16,973.95	255.25	1,697.40
Manhattan Rural H. S.	8	68.67	94	8	15,215.79	2,006.25	2,476.59	2,076.05		819.33	262.88	22,850.89	332.91	2,856.36
Round Mountain Rural H. S.	5	25.26	35	6	6,080.43	259.43	25.00				32.50	6,397.36	253.26	1,066.23
Tolyabe District H. S.	5	69.98	109	7	20,520.27	2,449.16	4,380.78	680.16		480.59	110.79	28,621.75	408.88	4,088.82
Tonopah District H. S.	10	662.18	839	56	99,964.62	11,827.42	28,594.10	19,031.57	339.12	1,323.32	811.48	161,891.63	244.48	2,890.92
Ormsby County—														
Carson City District H. S.	10	1,364.63	1,609	74½	139,485.57	10,866.71	39,226.72	14,111.71	71.35	12,571.69	3,982.76	220,316.51	161.45	2,957.27
Pershing County—														
Pershing County H. S.	10	901.81	1,118	75½	149,940.28	33,960.72	40,431.36	15,576.31	23,930.58	18,282.58	4,418.47	286,540.30	317.74	3,795.21
Storey County—														
Storey County H. S.	10	304.91	363	29	54,822.38	10,805.88	13,310.90	5,326.61	40.00	6,713.61	2,226.31	93,245.69	305.82	3,215.37
Washoe County—														
Gerlach District H. S.	10	94.57	118	12	21,503.79	2,065.36	5,986.11	6,171.07	106.28	549.09	8.06	39,390.06	416.39	3,282.51
Reno District H. S.	10	10,169.85	13,747	441	1,019,197.98	109,627.76	127,310.65	118,998.88	4,381.96	31,678.49	483.51	1,411,709.23	141.76	3,269.18
Sparks District H. S.	10	3,036.07	3,993	132½	335,356.51	42,197.88	53,365.29	18,467.98	171.00	12,388.42	2,125.31	464,072.42	152.85	3,502.13
Wadsworth District H. S.	8	95.10	120	14	28,336.81	2,444.23	3,217.26	1,617.89	499.60	260.20		36,375.99	380.82	2,598.29
White Pine County—														
White Pine County H. S. No. 1 (Ely)	10	5,031.22	5,928	204½	484,269.14	106,287.26	105,261.00	44,053.23	156,166.31	142,337.14	7,139.30	1,045,156.41	207.79	5,112.96
White Pine County H. S. No. 2 (Lund)	10	267.75	327	33½	68,669.30	6,530.61	14,351.27	4,737.57	4,493.50	3,601.35	16.95	102,400.56	382.38	3,056.73
White Pine County H. S. No. 3 (Baker)	8	137.86	165	16	30,412.50	1,872.46	3,778.12	2,947.25	2,765.79	5,812.63		53,588.75	388.78	3,349.30
Totals	362	47,208.35	59,750	2,782.50	$6,129,918.86	$954,378.58	$1,238,470.33	$627,457.67	$585,120.24	$108,107.57	$814,694.49	$10,458,147.74		
Grand yearly average	36.2	4,720.84	5,975	278.25	612,991.89	95,437.86	123,847.03	62,745.77	58,512.02	10,810.76	81,469.45	1,045,814.77	$221.53	$3,758.51
Percentage of total cost					59%	9%	12%	6%	5½%	1%	8%			

TABLE No. 26

TABLE OF YEARLY AVERAGES FOR ALL HIGH SCHOOLS—1938-1947

County and high school	Number of years active	Average daily attendance	Enrolled pupils	Number of teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost	Cost per pupil (ADA)	Cost per teacher	Average salary of one teacher
Churchill County—															
Churchill County H. S.	10	293.74	358.10	16.20	$36,731.06	$6,564.13	$6,696.69	$5,542.18	$8,599.91	$1,606.79	$330.88	$66,071.61	$224.93	$4,078.50	$2,267.35
Clark County—															
Basic District H. S.	3	159.66	231.30	12.50	29,096.97	1,879.11	2,621.80	1,723.98	626.75	4,191.76	206.08	43,345.55	271.49	3,467.64	2,327.69
Boulder City Dist. H. S. No. 3	3	240.89	209.00	12.33	32,199.56	3,325.11	2,877.27	5,252.71	140.37	2,637.37	468.11	46,790.91	194.24	3,793.86	2,610.78
Educational Dist. No. 1 H. S.	10	154.14	183.60	13.80	28,973.68	5,755.68	4,824.10	3,529.74	3,325.59	2,462.95	815.01	50,676.71	328.77	3,672.23	2,099.54
Educational Dist. No. 2 H. S.	2	960.37	1,108.50	18.50	89,876.83	17,703.79	14,369.15	4,166.80	4,397.86	12,384.53	9,166.76	152,059.68	158.33	3,135.25	1,863.11
Las Vegas Dist. H. S.	8	609.84	803.00	25.20	62,062.17	9,701.38	11,832.45	4,323.88	5,768.81	10,292.75	2,614.30	106,595.74	174.79	4,229.99	2,464.01
Douglas County—															
Douglas County H. S.	10	97.03	112.80	6.80	14,200.83	1,569.35	2,831.00	1,122.09	1,927.85	831.14	31.25	22,513.50	232.03	3,310.81	2,103.83
Elko County—															
Carlin District H. S.	10	46.99	54.90	5.20	9,732.52	1,316.85	1,554.93	651.95	.....	372.03	76.04	13,704.32	291.64	2,635.45	1,871.64
Contact Rural H. S.	3	5.98	7.67	1.00	895.20	157.95	132.52	49.51	100.02	55.07	8.33	1,402.59	234.55	1,402.59	899.20
Cope District H. S.	6	8.98	13.00	1.00	1,708.27	69.68	220.37	42.74	.....	15.84	2.32	2,059.22	229.31	2,059.22	1,708.27
Elko County H. S. No. 1 (Elko)	10	239.20	277.30	15.20	36,262.25	5,684.76	10,737.77	3,266.00	280.20	11,181.85	181.23	67,594.05	282.58	4,446.98	2,385.67
Elko County H. S. No. 2 (Wells)	10	78.78	95.10	6.25	13,935.19	2,139.43	4,430.46	1,256.26	719.37	16,045.90	125.36	38,651.96	490.63	6,184.31	2,229.53
Metropolis District H. S.	3	8.32	9.30	1.67	2,556.12	357.87	1,071.16	167.91	816.25	52.84	2.67	5,026.83	604.19	3,010.08	1,534.87
Montello District H. S.	10	26.92	32.20	4.00	6,179.47	915.36	1,283.66	491.33	82.31	172.27	30.16	9,217.59	342.41	2,054.40	1,544.87
Esmeralda County—															
Clayton High School	5	12.30	19.80	1.60	2,251.77	81.59	32.85	23.41	37.31	62.00	11.00	2,499.94	203.25	1,562.46	1,407.36
Esmeralda County H. S.	9	18.16	23.20	2.33	4,657.53	621.75	1,385.08	672.41	164.77	170.28	88.66	7,760.38	427.33	3,330.64	1,996.08
Eureka County—															
Eureka County H. S.	10	39.08	43.40	4.40	8,367.15	1,134.29	3,435.98	729.52	.....	716.99	49.65	14,433.57	369.33	3,280.36	1,901.62
Humboldt County—															
Golconda District H. S.	8	9.15	12.25	1.00	1,964.34	223.03	202.83	170.05	823.65	93.75	692.54	4,270.19	466.69	4,270.19	1,964.34
Humboldt County H. S.	10	165.21	191.20	10.05	23,306.20	3,586.27	4,364.36	1,204.98	293.25	727.10	103.45	33,585.61	203.29	3,341.85	2,319.02
Paradise District H. S.	6	5.71	6.33	1.00	1,652.93	27.51	68.35	30.52	.....	.....	35.00	1,814.31	316.08	1,814.31	1,652.93
Lander County—															
Austin County H. S.	10	18.92	22.70	3.00	6,305.66	1,225.17	3,206.51	1,144.20	1.88	347.59	56.80	12,287.62	649.45	4,095.87	2,101.89
Battle Mountain County H. S.	10	44.13	51.20	4.80	10,047.22	1,709.28	3,230.79	1,093.85	269.67	799.99	86.40	17,237.20	387.96	3,591.08	2,093.17
Lincoln County—															
Consolidated Dist. No. 1 H. S.	2	31.17	37.00	3.75	7,717.94	835.60	980.65	51.22	1,194.59	966.80	.....	11,746.80	373.27	3,132.48	2,058.12
Lincoln County H. S.	10	171.38	203.50	9.20	19,375.76	5,262.32	5,810.59	2,824.64	7,520.80	3,267.84	471.39	44,533.34	259.85	4,840.58	2,106.06
Lyon County—															
Yerington District H. S. No. 1	10	110.06	124.70	8.30	17,171.56	3,862.79	3,282.06	1,862.94	4,363.79	3,516.28	466.18	34,525.60	313.70	4,159.71	2,068.86
Dayton District H. S. No. 2	10	16.28	18.50	1.90	5,098.72	362.06	1,067.69	452.16	979.30	199.93	7.11	8,166.97	501.60	4,298.41	2,683.54
Smith Valley Dist. H. S. No. 3	10	34.41	40.30	3.20	5,869.52	693.63	1,562.86	871.04	1,436.48	673.15	96.45	11,203.02	325.67	3,500.94	1,834.23
Fernley District H. S. No. 4	10	26.50	33.60	2.90	5,863.64	613.15	1,079.01	881.97	270.95	236.74	27.13	8,967.89	338.41	3,092.38	2,021.95
Mineral County—															
Mineral County H. S.	10	98.77	140.90	7.40	15,811.05	2,773.60	3,441.67	3,171.00	2,056.89	1,391.92	832.69	29,478.80	298.46	3,983.62	2,136.63
Nye County—															
Beatty District H. S.	10	6.65	10.60	1.00	1,588.66	27.64	7.43	10.66	22.80	27.71	12.50	1,697.40	255.25	1,697.40	1,588.66
Manhattan Rural H. S.	8	8.58	11.75	1.00	1,901.97	250.78	308.82	259.51	.....	102.42	32.86	2,856.36	332.91	2,856.36	1,901.97
Round Mountain Rural H. S.	5	4.21	5.83	1.00	1,013.41	43.24	4.17	.....	.....	.....	5.42	1,066.23	253.26	1,066.23	1,013.41
Tonopah District H. S.	10	14.00	21.80	1.40	4,104.05	489.83	876.16	.....	.....	96.12	22.16	5,724.35	408.88	4,088.82	2,931.47
Ormsby County—				6.60	9,996.46	1,182.74	2,859.41	1,903.16	33.91	132.33	81.16	16,189.16	244.48	2,890.92	1,785.08
Carson City District H. S.	10	136.46	160.90	7.45	13,948.56	1,086.67	3,922.67	1,411.17	7.14	1,259.17	398.28	22,031.65	161.46	2,957.27	1,872.29
Pershing County—															
Pershing County H. S.	10	90.18	111.80	7.55	14,994.03	3,396.07	4,013.14	1,557.63	2,393.06	1,828.26	441.85	28,654.03	317.74	3,795.21	1,985.96
Storey County—															
Storey County H. S.	10	30.19	36.30	2.90	5,482.24	1,080.59	1,331.09	532.66	4.00	671.36	222.63	9,324.57	305.82	3,215.37	1,890.43
Washoe County—															
Gerlach District H. S.	10	9.46	11.80	1.20	2,450.38	206.54	598.64	617.11	10.63	54.91	.81	3,939.01	416.39	3,282.51	2,041.98
Reno District H. S.	10	1,016.99	1,374.70	44.10	104,919.80	10,862.78	12,734.07	11,899.89	438.20	3,167.85	48.35	144,170.92	141.76	3,269.18	2,379.13
Sparks District H. S.	10	303.61	399.30	13.25	33,535.65	4,219.79	5,336.53	1,846.80	17.10	1,238.84	212.53	46,407.24	152.85	3,502.43	2,530.99
Wadsworth District H. S.	8	11.94	15.60	1.75	3,542.10	305.53	462.16	202.24	62.45	32.53	.....	4,547.00	380.82	2,598.29	2,024.06
White Pine County—															
White Pine County H. S. No. 1 (Ely)	10	503.12	592.80	20.45	48,420.91	10,628.73	10,526.40	4,105.32	15,616.63	14,233.71	713.93	104,545.64	207.79	5,112.26	2,367.77
White Pine County H. S. No. 2 (Lund)	10	26.78	32.70	3.35	6,866.93	653.06	1,435.13	473.76	449.36	360.14	1.70	10,240.06	382.38	3,056.73	2,049.83
White Pine County H. S. No. 3 (Baker)	8	17.23	20.63	2.00	3,801.56	234.06	1,222.27	368.41	346.72	726.58	.....	6,698.60	388.78	3,349.30	1,900.78
Average Nevada high school		130.41	165.06	7.69	$16,933.48	$2,636.40	$3,545.50	$1,733.31	$1,616.35	$298.64	$2,250.54	$28,889.91	$221.53	$3,758.54	$2,203.03

TABLE No. 27

AVERAGE PER PUPIL (ADA) COSTS—HIGH SCHOOLS—1938-1947

County and high school	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost
Churchill County—	$125.05	$22.35	$22.80	$18.87	$29.28	$5.47	$1.13	$224.93
Churchill County H. S.								
Clark County—	182.31	30.56	16.42	10.80	3.93	26.25	1.29	271.49
Basic District H. S.	133.67	13.80	11.94	21.81	.58	10.53	1.90	194.24
Boulder City Dist. H. S. No. 3	187.97	13.83	31.30	22.90	21.58	15.91	5.29	328.77
Educational Dist. No. 1 H. S.	93.58	18.43	14.96	4.31	4.58	12.90	9.55	158.33
Educational Dist. No. 2 H. S.	101.77	15.91	19.40	7.09	9.16	16.88	4.29	174.79
Las Vegas Dist. H. S.								
Douglas County—	146.36	16.17	29.18	11.56	19.87	8.57	.32	232.03
Douglas County H. S.								
Elko County—	207.12	28.02	33.09	13.87		7.92	1.62	291.64
Carlin District H. S.	150.37	26.41	22.16	8.28	16.73	9.21	1.39	234.55
Contact Rural H. S.	190.23	7.76	24.54	1.76		1.76	.26	229.31
Cope District H. S.	151.60	23.77	44.89	13.65	1.17	46.75	.76	282.58
Elko County H. S. No. 1 (Elko)	176.89	27.16	56.24	15.95	9.13	203.68	1.59	490.63
Elko County H. S. No. 2 (Wells)	307.47	43.01	128.75	20.18	98.11	6.35	.32	604.19
Metropolis District H. S.	229.55	34.00	47.68	18.36	3.06	6.40	3.35	342.41
Montello District H. S.								
Esmeralda County—	183.07	6.63	2.67	1.90	3.03	5.04	.89	203.25
Clayton High School	256.47	34.24	76.27	37.03	9.07	3.38	4.88	427.33
Esmeralda County H. S.								
Eureka County—	214.10	29.02	87.92	18.67		18.35	1.27	369.33
Eureka County H. S.								
Humboldt County—	214.68	24.37	33.10	18.58	90.02	10.25	75.69	466.69
Golconda District H. S.	141.07	21.71	26.42	7.29	1.78	4.40	.63	203.29
Humboldt County H. S.	287.97	4.79	11.91	5.32			6.10	316.08
Paradise District H. S.								
Lander County—	333.28	64.76	169.48	60.48	.10	18.37	3.00	649.45
Austin County H. S.	226.14	38.47	72.72	21.62	6.07	18.01	1.94	387.96
Battle Mountain County H. S.								
Lincoln County—	245.25	26.55	31.16	1.63	37.96	30.72		373.27
Consolidated Dist. No. 1 H. S.	113.06	30.71	33.90	16.48	43.88	19.07	2.75	259.85
Lincoln County H. S.								
Lyon County—	156.02	35.10	29.82	16.93	39.65	31.95	4.24	313.70
Yerington District H. S. No. 1	313.19	22.24	65.58	27.77	60.15	12.28	.44	501.66
Dayton District H. S. No. 2	170.58	20.16	45.42	25.31	41.75	19.56	2.80	325.57
Smith Valley Dist. H. S. No. 3	221.27	23.14	40.72	33.28	10.22	8.74	1.04	338.41
Fernley District H. S. No. 4								
Mineral County—	160.08	28.08	34.85	32.10	20.83	14.09	8.43	298.46
Mineral County H. S.								
Nye County—	238.90	4.16	1.12	1.60	3.44	4.17	1.88	255.25
Beatty District H. S.	221.67	29.23	35.93	30.25		11.94	3.83	332.91
Manhattan Rural H. S.	210.71	10.27	.99				1.29	253.26
Round Mountain Rural H. S.	293.15	34.99	62.58	9.72		6.87	1.58	408.88
Toiyabe District H. S.	150.96	17.86	13.18	28.74	.51	2.00	1.23	214.48
Tonopah District H. S.								
Ormsby County—	102.22	7.96	28.75	10.34	.05	9.23	2.92	161.45
Carson City District H. S.								
Pershing County—	166.27	37.66	44.83	17.27	26.54	20.27	4.90	317.74
Pershing County H. S.								
Storey County—	179.80	35.44	43.66	17.17	.13	22.02	7.30	305.82
Storey County H. S.								
Washoe County—	259.03	21.83	63.28	65.23	1.12	5.80	.09	416.39
Gerlach District H. S.	103.17	10.78	12.52	11.70	.43	3.11	.05	141.76
Reno District H. S.	110.46	13.90	17.58	6.08	.06	4.08	.70	152.85
Sparks District H. S.	296.66	25.59	33.68	16.94	5.23	2.72		380.82
Wadsworth District H. S.								
White Pine County—	96.24	21.13	20.32	8.76	31.04	28.29	1.42	207.79
White Pine County H. S. No. 1 (Ely)	256.42	24.39	53.59	17.69	16.78	13.45	.06	382.38
White Pine County H. S. No. 2 (Lund)	220.61	13.58	70.94	21.38	20.07	42.17		388.78
White Pine County H. S. No. 3 (Baker)								
All schools	$129.85	$20.22	$26.23	$13.29	$12.39	$2.29	$17.26	$221.53

TABLE No. 28

TABLE OF TEN-YEAR PERCENTAGES—HIGH SCHOOLS—1938-1947

County and high school	Salaries administrators and teachers %	Administration and instruction costs other than salaries %	Operation, including janitors' salaries %	Maintenance and insurance %	Transportation, including drivers' salaries %	Capital outlay %	Auxiliary services and misc. %
Churchill County—							
Churchill County H. S.	56	10	10	8	13	2	⅛
Clark County—							
Basic District H. S.	67	11	6	4	1½	10	½
Boulder City Dist. H. S. No. 3	69	7	6	11	⅛	5	1
Educational Dist. No. 1 H. S.	57	13	10	7	7	5	2
Educational Dist. No. 2 H. S.	59	12	9	3	3	8	6
Las Vegas Dist. H. S.	58	9	11	4	5	10	2½
Douglas County—							
Douglas County H. S.	63	7	13	5	9	1	
Elko County—							
Carlin District H. S.	71	10	11	5		3	½
Contact Rural H. S.	64	11	9	3½	7	4	½
Cope District H. S.	83	3½	11	2		1	
Elko County H. S. No. 1 (Elko)	54	8	16	5	⅛	17	
Elko County H. S. No. 2 (Wells)	36	6	11	3	2	42	½
Metropolis District H. S.	51	7	21	3	16	1	
Montello District H. S.	67	10	14	5	1	2	1
Esmeralda County—							
Clayton High School	90	3	1	1	1	2	½
Esmeralda County H. S.	60	8	18	9	2	2	1
Eureka County—							
Eureka County H. S.	58	8	24	5		5	
Humboldt County—							
Golconda District H. S.	46	3	7	4	19	2	16
Humboldt County H. S.	69	11	13	1	1	2	
Paradise District H. S.	91	1½	4	1½			1½
Lander County—							
Austin County H. S.	51	10	26	9		3	½
Battle Mountain County H. S.	58	10	19	6	1½	5	½
Lincoln County—							
Consolidated Dist. No. 1 H. S.	66	7	8	1	10	8	
Lincoln County H. S.	43½	12	13	6	17	7	1
Lyon County—							
Yerington District H. S. No. 1	50	11	9½	5	13	10	1
Dayton District H. S. No. 2	62	4	12	5½	12	2½	
Smith Valley Dist. H. S. No. 3	52	6	11	8	13	6	1
Fernley District H. S. No. 4	65	7	12	10	3	2½	
Mineral County—							
Mineral County H. S.	54	9	12	11	7	5	3
Nye County—							
Beatty District H. S.	94	1½	½	½	1½	1½	½
Manhattan Rural H. S.	67	9	11	9		3½	1
Round Mountain Rural H. S.	95	4	½				½
Toiyabe District H. S.	72	8½	1½	2		1½	½
Tonopah District H. S.	62	7	18	12		1	½
Ormsby County—							
Carson City District H. S.	63	5	18	6½		6	2
Pershing County—							
Pershing County H. S.	52	12	11	5	8	6	1½
Storey County—							
Storey County H. S.	59	12	13	6		7	2
Washoe County—							
Gerlach District H. S.	62	5	15	15½		1½	
Reno District H. S.	73	8	9	8	½	2	
Sparks District H. S.	72	9	11½	4		2½	½
Wadsworth District H. S.	78	7	9	4½	1½	⅛	
White Pine County—							
White Pine County H. S. No. 1 (Ely)	46	10	10	4	15	13½	½
White Pine County H. S. No. 2 (Lund)	67	6	11	4½	4	3½	
White Pine County H. S. No. 3 (Baker)	57	3½	18	5½	5	11	
Average school, over-all percentage, 10 years	59	9	12	6	5½	1	8

TABLE No. 29

TABLE OF EXPENDITURES—HIGH SCHOOLS—1947-1948

County and high school	Average daily attendance	Enrolled pupils	Number of teachers	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost	Cost per pupil (ADA)	Cost per teacher	Average salary of one teacher
Churchill County—														
Churchill County H. S.	286.59	312	18½	$59,118.03	$8,421.01	$11,798.37	$8,107.11	$12,859.88	$5,248.63	$128.96	$105,981.99	$369.80	$5,728.76	$3,833.42
Clark County—														
Basic District H. S.	235.65	271	15	45,243.09	5,501.45	3,794.54	7,711.35	700.84	9,676.08	759.46	73,386.61	311.42	4,892.45	3,016.21
Boulder City Dist. H. S. No. 3	174.48	203	13	46,877.13	4,462.96	1,132.48	8,076.82	893.69	3,013.29	1,319.44	65,775.81	376.98	5,059.68	3,605.93
Educational Dist. No. 1 H. S.	146.45	166	16	40,311.55	7,085.90	7,134.42	5,855.67	6,811.62	7,141.40	1,483.12	75,823.68	517.74	4,738.98	2,519.47
Las Vegas Dist. H. S.	844.17	1,084	39	133,175.68	17,096.12	20,190.57	12,845.00	4,077.01	9,723.96	2,262.52	199,370.86	236.17	5,112.07	3,414.76
Douglas County—														
Douglas County H. S.	96.15	115	8	21,955.18	2,805.81	4,407.51	1,708.14	1,926.55	1,152.18	58.98	34,014.35	353.76	4,251.79	2,744.40
Elko County—														
Carlin District H. S.	69.53	81	6	15,395.50	1,327.77	1,399.61	1,152.99	8.00	615.08	.....	19,898.95	286.19	3,316.49	2,565.91
Cope District H. S.	8.34	12	1	1,786.50	24.83	3.40	.....	.....	.....	.....	1,814.73	217.59	1,814.73	1,786.50
Elko County H. S. No. 1 (Elko)	260.11	301	15	54,638.48	5,819.28	17,935.29	5,409.81	.....	14,114.74	.....	97,917.60	376.45	6,527.84	3,642.57
Elko County H. S. No. 2 (Wells)	78.57	88	7	20,822.15	2,496.08	6,398.05	1,155.18	2,509.27	2,110.43	14.69	35,505.85	451.90	5,072.27	2,974.59
Montello District H. S.	21.45	26	4	10,524.00	1,034.24	1,725.14	2,341.53	.....	576.92	391.04	16,592.87	773.56	4,148.22	2,631.00
Swayne Rural H. S.				Costs included in elementary										
Esmeralda County—														
Esmeralda County H. S.	4.15	9	1	2,814.00	665.03	1,427.51	464.42	.....	.....	39.49	5,410.45	1,303.72	5,410.45	2,814.00
Eureka County—														
Eureka County H. S.	31.99	32	4	13,336.85	2,896.73	5,330.33	3,901.89	.....	2,353.24	11.58	27,830.62	869.98	6,957.66	3,334.21
Humboldt County—														
Humboldt County H. S.	173.56	211	12½	41,457.32	6,299.11	7,145.20	4,027.81	442.85	2,516.54	.....	61,888.83	356.58	4,951.11	3,316.59
Paradise District H. S.	7.79	8	1	1,275.00	24.66	.....	.....	.....	.....	.....	1,299.66	166.83	1,299.66	1,275.00
Lander County—														
Austin County H. S.	14.06	19	3	10,105.50	918.69	4,013.97	729.58	.....	139.65	.....	15,907.39	1,131.39	5,302.46	3,368.50
Battle Mountain County H. S.	47.03	54	4½	14,114.48	1,810.40	3,908.09	1,633.02	429.00	1,816.13	75.00	23,786.12	505.76	5,285.80	3,136.66
Lincoln County—														
Consolidated Dist. No. 1 H. S.	27.86	32	3	11,462.44	1,782.66	1,396.21	511.66	1,541.76	74.44	.....	16,769.17	601.91	5,589.72	3,820.81
Lincoln County H. S.	151.92	181	9	28,544.36	5,483.44	8,657.67	5,659.08	13,988.91	428.87	47.00	62,809.33	413.44	6,978.81	3,171.60
Lyon County—														
Yerington District H. S. No. 1	94.52	114	9	23,238.23	2,712.03	4,025.39	2,355.85	3,587.36	2,882.28	149.03	38,950.17	412.08	4,327.80	2,582.03
Dayton District H. S. No. 2	11.35	17	1	4,500.00	196.39	792.05	347.76	1,310.35	.....	122.17	7,268.72	640.41	7,268.72	4,500.00
Smith Valley Dist. H. S. No. 3	35.63	42	4	8,426.04	375.86	1,696.17	883.31	1,039.65	249.40	21.09	12,691.52	356.20	3,172.88	2,106.51
Fernley District H. S. No. 4	33.24	44	3	9,814.40	936.91	1,615.88	529.32	384.54	3,134.23	.....	16,415.28	493.34	5,471.76	3,271.47
Mineral County—														
Mineral County H. S.	176.42	224	10	34,489.56	6,853.19	9,124.49	7,615.56	2,964.32	8,178.55	144.08	69,369.75	393.21	6,936.97	3,448.96
Nye County—														
Beatty District H. S.	6.51	12	1	2,337.90	98.69	125.61	309.93	222.70	.....	.....	3,094.83	475.40	3,094.83	2,337.90
Tolyabe District H. S.	3.91	4	1	4,666.64	136.66	811.46	.....	.....	.....	340.00	5,954.76	1,511.36	5,954.76	4,666.64
Tonopah District H. S.	65.01	80	6	15,383.30	1,629.88	3,481.18	3,185.44	49.24	270.39	29.40	24,028.83	369.62	4,004.81	2,563.88
Ormsby County—														
Carson City District H. S.	153.17	183	9	24,124.97	2,759.26	6,203.80	1,807.63	.....	2,170.68	21.72	37,088.06	242.14	4,120.90	2,680.55
Pershing County—														
Pershing County H. S.	125.36	142	7½	20,911.46	5,797.45	6,130.12	2,593.64	5,251.63	349.38	95.00	41,128.68	328.08	5,483.82	2,788.19
Storey County—														
Storey County H. S.	19.30	21	2½	8,278.43	734.96	2,625.91	780.30	46.62	1,641.48	31.58	14,139.28	732.60	5,655.71	3,311.37
Washoe County—														
Gerlach District H. S.	19.29	24	2	4,347.20	1,006.81	136.80	556.30	434.05	723.91	17.70	7,222.77	374.43	3,611.39	2,173.60
Reno District H. S.	1,040.23	1,310	52	220,241.76	22,306.78	24,941.34	21,372.05	.....	3,376.17	4,921.61	297,159.71	285.67	5,714.61	4,235.42
Sparks District H. S.	371.13	480	18½	51,273.02	5,731.23	8,145.32	6,053.75	28.00	9,530.14	41.20	80,802.66	217.72	4,367.71	3,107.46
White Pine County—														
White Pine County H. S. No. 1 (Ely)	496.84	549	22	73,016.48	12,678.53	17,765.18	9,834.58	15,965.39	3,248.88	2,388.04	134,887.08	271.49	6,131.23	3,318.93
White Pine County H. S. No. 2 (Lund)	25.26	29	3	9,752.18	1,248.96	2,174.54	1,106.18	114.65	333.83	233.65	14,963.99	592.40	4,988.00	3,250.73
Total	5,357.05	6,513	313	$1,088,058.81	$141,159.76	$197,583.60	$130,622.66	$77,587.88	$96,790.90	$15,147.55	$1,746,951.16	$326.10	$5,581.31	$3,476.23
Percentages—Median				62%	8%	11%	7%	4%	6%	1%	24,028.83	376.45	5,072.27	3,171.60
Average high school	153.06	186.09	8.94	$31,087.39	$4,033.14	$5,645.25	$3,732.08	$2,216.80	$2,765.45	$432.79	49,912.89	326.10	5,581.31	3,476.23

TABLE No. 30
COST PER PUPIL (ADA)—HIGH SCHOOLS—1947-1948

County and high school	Salaries administrators and teachers	Administration and instruction costs other than salaries	Operation, including janitors' salaries	Maintenance and insurance	Transportation, including drivers' salaries	Capital outlay	Auxiliary services and misc.	Total cost
Churchill County—								
Churchill County H. S.	$207.33	$29.38	$11.17	$28.29	$14.87	$18.31	$0.45	$369.80
Clark County—								
Basic District H. S.	191.99	23.35	16.10	32.72	2.97	11.06	3.22	311.42
Boulder City Dist. H. S. No. 3	268.67	25.58	6.49	46.29	5.12	17.27	7.56	376.98
Educational Dist. No. 1 H. S.	275.26	48.38	48.72	39.98	46.51	18.76	10.13	517.74
Las Vegas Dist. H. S.	157.76	20.25	23.92	15.22	4.83	11.52	2.68	236.17
Douglas County—								
Douglas County H. S.	228.34	29.18	45.84	17.77	20.04	11.98	.61	353.76
Elko County—								
Carlin District H. S.	221.42	19.10	20.13	16.58	.12	8.85	.....	286.19
Cope District H. S.	214.21	2.98	.41	.....	.....	.....	.....	217.59
Elko County H. S. No. 1 (Elko)	210.06	23.37	68.95	20.80	.....	54.29	.....	376.45
Elko County H. S. No. 2 (Wells)	265.01	31.77	81.43	14.70	31.94	26.86	.19	451.90
Swayne Rural H. S.	190.63	48.22	80.43	109.16	.....	26.90	18.23	773.56
Esmeralda County—		Costs included in elementary.						
Esmeralda County H. S.	678.07	160.25	343.98	111.91	.....	.....	9.52	1,303.72
Eureka County—								
Eureka County H. S.	416.91	90.55	166.62	121.97	.....	73.56	.36	869.98
Humboldt County—								
Humboldt County H. S.	238.86	36.29	41.17	23.21	2.55	14.50	.....	356.58
Paradise District H. S.	163.67	3.17	.....	.....	.....	.....	.....	166.83
Lander County—								
Austin County H. S.	718.74	65.34	285.49	51.89	.....	9.93	.....	1,131.39
Battle Mountain County H. S.	300.12	38.49	83.10	31.72	9.12	38.62	1.59	505.76
Lincoln County—								
Consolidated Dist. No. 1 H. S.	411.43	63.99	50.12	18.37	55.34	2.67	.....	601.91
Lincoln County H. S.	187.89	36.09	56.99	37.25	92.08	2.82	.31	413.44
Lyon County—								
Yerington District H. S. No. 1	245.86	28.69	42.59	24.92	37.95	30.49	1.58	412.08
Dayton District H. S. No. 2	396.48	17.30	69.78	30.64	115.45	.....	10.76	640.41
Smith Valley Dist. H. S. No. 3	236.49	10.55	47.61	24.79	29.18	7.00	.69	356.20
Fernley District H. S. No. 4	295.26	28.19	48.61	15.92	11.57	94.29	.....	493.34
Mineral County—								
Mineral County H. S.	195.50	38.85	51.72	43.17	16.80	46.36	.82	393.21
Nye County—								
Beatty District H. S.	359.12	15.16	19.29	47.61	34.21	.....	.....	475.40
Tolyabe District H. S.	1,134.43	34.69	205.95	.....	.....	.....	86.29	1,511.36
Tonopah District H. S.	236.63	25.07	53.55	49.00	.76	4.16	.45	369.62
Ormsby County—								
Carson City District H. S.	157.50	18.01	40.50	11.80	.....	14.17	.14	242.14
Pershing County—								
Pershing County H. S.	166.81	46.25	48.90	20.69	41.89	2.79	.76	328.08
Storey County—								
Storey County H. S.	428.93	38.08	136.06	40.43	2.42	85.05	1.64	732.60
Washoe County—								
Gerlach District H. S.	225.36	52.19	7.09	28.84	22.50	37.53	.92	374.43
Reno District H. S.	211.72	21.44	23.98	20.55	.....	3.25	4.73	285.67
Sparks District H. S.	138.15	15.44	21.95	16.31	.08	25.68	.11	217.72
White Pine County—								
White Pine County H. S. No. 1 (Ely)	146.96	29.52	35.74	19.79	32.13	6.54	4.81	271.49
White Pine County H. S. No. 2 (Lund)	386.07	49.44	86.09	43.79	4.54	13.22	9.25	592.40
Average high school	$203.11	$26.35	$36.88	$24.38	$14.48	$18.07	$2.83	$326.10

TABLE No. 31
TABLE OF AVERAGE ANNUAL TEACHERS' SALARIES—HIGH SCHOOLS—1938-1948

County and High School	Average salary per year, 1938-1947	Average salary, 1948
Churchill County—		
Churchill County H. S.	$2,267.35	$3,833.42
Clark County—		
Basic District H. S.	2,327.69	3,016.24
Boulder City District H. S.	2,610.78	3,605.93
Educational Dist. No. 1 H. S.	2,099.54	2,519.17
Educational Dist. No. 2 H. S.	1,853.11	
Las Vegas District H. S.	2,464.01	3,114.76
Douglas County—		
Douglas County H. S.	2,103.83	2,744.40
Elko County—		
Carlin District H. S.	1,871.64	2,565.91
Contact Rural H. S.	899.20	
Cope District H. S.	1,708.27	1,786.50
Elko County H. S. No. 1 (Elko)	2,385.67	3,612.57
Elko County H. S. No. 2 (Wells)	2,229.62	2,971.59
Metropolis District H. S.	1,534.87	
Montello District H. S.	1,544.87	2,631.00
Esmeralda County—		
Clayton H. S.	1,407.36	
Esmeralda County H. S.	1,996.08	2,814.00
Eureka County—		
Eureka County H. S.	1,901.62	3,331.21
Humboldt County—		
Golconda District H. S.	1,964.31	
Humboldt County H. S.	3,319.02	3,316.59
Paradise District H. S.	1,652.93	1,275.00
Lander County—		
Austin County H. S.	2,101.89	3,368.50
Battle Mountain County H. S.	2,093.17	3,136.56
Lincoln County—		
Consolidated District No. 1 H. S.	2,058.12	3,820.81
Lincoln County H. S.	2,106.06	3,171.60
Lyon County—		
Yerington District H. S. No. 1	2,068.86	2,582.03
Dayton District H. S. No. 2	2,683.54	4,500.00
Smith Valley District H. S. No. 3	1,834.23	2,106.51
Fernley District H. S. No. 4	2,021.95	3,271.17
Mineral County—		
Mineral County H. S.	2,136.63	3,448.96
Nye County—		
Beatty District H. S.	1,588.66	2,337.90
Manhattan Rural H. S.	1,901.97	
Round Mountain Rural H. S.	1,013.41	
Tolyabe District H. S.	2,931.17	4,666.64
Tonopah District H. S.	1,785.08	2,563.88
Ormsby County—		
Carson City District H. S.	1,872.29	2,689.55
Pershing County—		
Pershing County H. S.	1,985.96	2,788.19
Storey County—		
Storey County H. S.	1,890.13	3,311.37
Washoe County—		
Gerlach District H. S.	2,011.98	2,173.60
Reno District H. S.	2,379.13	4,235.42
Sparks District H. S.	2,530.99	3,107.46
Wadsworth District H. S.	2,021.06	
White Pine County—		
White Pine County H. S. No. 1 (Ely)	2,367.77	3,318.93
White Pine County H. S. No. 2 (Lund)	2,019.83	3,255.73
White Pine County H. S. No. 3 (Baker)	1,900.78	
Average salary of a Nevada teacher, all high schools	$2,203.03	$3,175.23

TABLE No. 32

TABLE OF TOTAL COST OF HIGH SCHOOLS—1938-1947 (Does not include debt service)

County and high school	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	Total cost, 10 years	1948
Churchill County—												
Churchill County H. S.	$51,321.33	$58,186.29	$51,591.06	$62,458.21	$62,607.09	$67,836.00	$59,126.67	$77,925.60	$86,208.59	$83,155.51	$660,716.35	$105,981.99
Clark County—												
Basic District H. S.								36,662.27	35,322.95	58,052.31	130,036.63	73,386.81
Boulder City Dist. H. S. No. 3								12,006.19	17,291.71	51,074.53	140,372.73	65,775.81
Educational Dist. No. 1 H. S.	12,782.28	10,910.79	11,947.51	13,118.48	13,381.61	51,029.11	53,658.51	56,181.09	56,368.02	77,356.68	506,767.41	75,823.68
Educational Dist. No. 2 H. S.						136,300.10	167,819.26				304,119.36	
Las Vegas Dist. H. S.	76,596.93	81,806.36	71,483.99	99,043.38	89,375.93			116,577.77	116,288.13	168,595.40	852,765.89	199,370.86
Douglas County—												
Douglas County H. S.	19,687.62	22,359.05	23,025.67	22,104.32	22,552.67	23,293.36	22,591.02	21,708.69	24,134.74	23,377.82	225,134.96	34,014.35
Elko County—												
Carlin District H. S.	12,712.19	13,650.82	12,808.82	12,180.52	12,864.11	12,635.16	12,726.98	11,981.13	17,173.36	18,310.06	137,043.18	19,898.95
Contact Rural H. S.	2,241.76	1,362.55	605.43								4,207.78	
Cope District H. S.				1,767.09	1,910.43	2,015.33	2,031.13	2,260.50	2,367.87		12,355.35	1,814.73
Elko County H. S. No. 1 (Elko)	55,758.30	130,398.36	64,179.93	64,311.30	59,119.85	55,885.40	19,393.37	57,141.75	63,317.35	75,801.92	676,940.53	97,917.60
Elko County H. S. No. 2 (Wells)	21,036.62	22,035.62	160,797.62	29,310.81	26,691.02	25,148.58	21,399.10	23,505.78	25,110.11	31,481.31	386,519.60	35,505.85
Metropolis District H. S.	6,309.71	4,521.01	4,216.74								15,080.49	
Montello District H. S.	8,177.08	7,419.82	9,660.91	10,858.78	10,005.23	8,114.99	9,195.66	8,572.11	9,171.96	10,396.31	92,175.85	16,592.87
Esmeralda County—												
Clayton High School		1,142.32	3,402.03	2,927.00	3,022.50	2,005.81					12,499.69	
Esmeralda County H. S.	10,211.80	9,697.61	9,801.39	9,606.57	8,145.88	7,639.98	3,911.53	5,073.07		5,755.53	69,843.36	5,110.15
Eureka County—												
Eureka County H. S.	13,785.61	14,713.21	14,900.83	15,161.05	15,655.90	11,855.06	8,225.75	15,063.01	16,437.39	18,537.91	144,335.72	27,830.62
Humboldt County—												
Golconda District H. S.			887.13	2,649.45	4,378.21	3,334.34	3,441.82	3,475.32	3,205.67	12,789.59	34,161.53	
Humboldt County H. S.	25,169.00	29,037.42	28,779.01	33,520.21	32,689.94	35,683.04	31,234.40	31,183.27	36,075.99	48,883.68	335,856.05	61,888.83
Paradise District H. S.					1,315.22	2,833.21	1,831.75	1,997.15	1,619.05	1,289.46	10,885.87	1,290.66
Lander County—												
Austin County H. S.	13,275.22	11,577.52	13,070.35	13,497.25	12,481.97	12,036.65	11,058.17	11,810.16	11,475.43	12,587.45	122,876.17	15,907.39
Battle Mountain County H. S.	15,181.27	13,920.14	15,830.23	15,495.16	16,312.68	21,058.01	13,994.29	19,682.36	18,923.35	21,974.50	172,371.98	23,786.12
Lincoln County—												
Consolidated Dist. No. 1 H. S.									9,823.90	13,669.70	23,493.60	16,769.17
Lincoln County H. S.	39,078.90	39,833.27	33,770.98	43,470.22	52,189.27	57,435.47	40,162.76	16,088.86	41,636.05	18,667.58	415,333.36	62,809.33
Lyon County—												
Yerington District H. S. No. 1	27,816.22	30,443.42	32,069.47	32,726.35	31,776.09	31,481.50	31,142.81	39,071.66	31,526.32	54,199.12	315,255.96	38,950.17
Dayton District H. S. No. 2	9,060.97	9,056.01	9,119.55	9,098.08	11,081.60	7,278.91	5,910.32	5,938.99	7,802.12	7,293.15	81,669.73	7,268.72
Smith Valley Dist. H. S. No. 3	9,501.92	10,908.97	10,587.61	12,364.34	7,965.78	9,535.74	10,790.53	15,200.02	10,291.17	14,881.15	112,030.23	12,691.52
Fernley District H. S. No. 4	8,901.09	10,462.13	7,207.83	8,113.19	7,825.23	8,749.90	8,788.50	9,352.04	9,532.25	10,806.72	89,678.88	16,415.28
Mineral County—												
Mineral County H. S.	17,212.74	16,994.41	18,321.86	23,118.18	28,180.12	33,711.78	31,400.86	16,571.76	38,027.93	17,248.37	294,788.01	69,369.75
Nye County—												
Beatty District H. S.	1,386.48	1,107.10	950.24	1,298.05	2,177.71	2,218.05	2,040.30	1,931.96	1,148.57	2,415.40	16,673.95	3,091.83
Manhattan Rural H. S.	2,756.33	2,719.48	2,579.27	3,001.61	3,360.04	2,881.11	2,564.34			2,988.38	22,850.89	
Round Mountain Rural H. S.	1,750.76	1,671.96	1,542.23	809.66	619.75						6,397.36	
Toiyabe District H. S.					5,011.79	6,404.10	5,227.88	6,272.58	5,705.10		28,621.75	5,954.76
Tonopah District H. S.	14,391.06	14,274.79	15,021.51	14,616.61	14,891.87	16,313.86	16,962.20	16,761.97	20,771.39	17,880.34	161,891.63	21,028.83
Ormsby County—												
Carson City District H. S.	17,871.40	17,009.08	23,210.44	21,232.24	25,018.06	19,765.92	21,823.20	22,124.41	21,808.35	27,453.38	220,316.51	37,088.06
Pershing County—												
Pershing County H. S.	19,363.12	22,141.96	24,978.03	29,681.24	30,820.55	26,712.35	28,371.01	33,963.17	31,932.46	38,572.71	286,540.30	41,128.68
Storey County—												
Storey County H. S.	8,819.32	7,170.35	8,378.90	9,366.58	11,236.41	7,788.76	8,326.76	9,893.85	11,481.94	10,482.82	93,215.69	14,139.28
Washoe County—												
Gerlach District H. S.	2,895.95	2,819.18	4,279.61	3,470.86	3,508.43	3,112.86	2,529.04	8,458.25	3,956.42	4,359.46	39,390.06	7,222.77
Reno District H. S.	231,249.69	107,970.11	108,637.11	116,323.06	131,575.60	137,239.76	130,330.28	125,050.30	148,982.61	201,350.38	1,441,709.23	297,159.71
Sparks District H. S.	16,786.90	35,054.28	37,513.66	40,208.67	45,568.61	42,508.79	49,031.28	17,272.08	54,740.87	65,387.28	461,072.42	80,802.66
Wadsworth District H. S.	6,616.54	5,961.34	6,563.51	5,438.28	3,207.35	3,755.10	2,261.41	2,572.43			36,375.99	
White Pine County—												
White Pine County H. S. No. 1 (Ely)	81,671.72	84,868.73	184,221.23	99,860.02	99,344.69	91,847.95	96,422.21	98,802.83	97,883.74	110,527.29	1,045,456.41	134,887.08
White Pine County H. S. No. 2 (Lund)	12,183.49	10,550.05	10,493.24	11,929.13	10,034.45	10,968.82	11,204.71	6,853.42	8,319.94	9,863.30	102,400.55	14,963.99
White Pine County H. S. No. 3 (Baker)	10,958.29	5,685.37	5,670.81	6,713.83	6,208.01	5,639.92	5,153.61	7,258.82			63,588.75	
High school totals	$915,125.70	$902,990.31	$1,072,176.50	$929,112.71	$952,290.61	$1,002,558.26	$983,543.87	$1,088,581.88	$1,166,225.04	$1,415,542.86	$10,458,147.74	$1,716,951.16

TABLE No. 33

TABLE OF TOTAL COST OF ELEMENTARY SCHOOLS—1938-1947 (Does not include debt service)

Schools Grouped by Number of Teachers	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	Total cost, 10 years	1948
One	$218,366.06	$214,873.34	$210,976.36	$215,652.48	$195,290.29	$168,554.00	$167,329.13	$156,310.63	$200,185.42	$198,755.17	$1,946,290.88	$286,983.70
Two	143,798.62	109,166.63	109,568.35	118,135.93	110,049.53	100,679.73	99,760.86	80,848.78	108,837.53	145,421.56	1,126,267.52	223,030.07
Three	70,067.29	86,223.59	79,815.00	70,051.96	62,304.13	79,132.19	56,300.49	46,742.05	38,965.39	30,795.35	619,407.44	83,614.43
Four	57,099.69	70,183.05	53,014.67	51,746.66	61,526.01	49,480.30	40,254.51	30,947.56	64,304.67	33,306.52	581,162.43	72,307.66
Five	51,150.85	65,158.50	64,622.12	34,811.15	35,365.57	38,858.52	71,601.05	34,791.22	12,946.26	48,231.97	450,441.21	57,091.29
Six	68,137.72	54,795.85	39,913.70	75,966.43	52,825.85	72,339.62	51,481.71	42,948.48	41,937.34	50,361.22	550,707.92	21,297.92
Seven	34,347.39	33,764.47	42,664.18	17,502.86	23,667.29	19,334.47	20,777.64	22,678.13	22,618.88	43,942.13	281,297.34	70,435.60
Eight	85,554.33	59,370.65	101,969.59	80,864.87	103,164.03	77,464.24	110,804.43	79,179.50	78,890.38	116,771.70	894,023.72	153,063.72
Nine		22,243.06		28,951.62	67,119.19	71,546.14	77,652.59	123,464.89	139,415.84	180,901.80	701,285.43	232,304.93
Ten-Twenty	337,593.87	286,103.99	329,570.22	278,866.22	282,611.57	348,666.32	331,999.80	233,443.54	213,728.94	204,718.55	2,847,303.02	374,390.14
Twenty-one—Thirty-five	58,170.29	79,142.98	92,637.87	236,682.89	183,201.51	186,392.89	123,215.38	285,619.83	483,889.06	517,355.22	2,326,337.92	729,527.64
Thirty-six or more	331,815.61	320,424.12	293,605.76	256,324.15	391,539.01	407,139.53	618,737.23	626,992.33	559,184.66	624,209.32	4,332,971.71	1,084,400.13
Ed. Dist. No. 1, Clark County	13,707.61	17,238.62	51,291.53	51,613.13	55,857.03	66,892.59	68,663.88	65,900.84	66,399.93	77,295.12	584,820.26	102,797.93
Elementary totals	$1,505,809.23	$1,438,988.85	$1,469,650.25	$1,567,179.24	$1,617,621.01	$1,676,470.63	$1,837,508.98	$1,789,857.78	$2,031,304.30	$2,278,026.63	$17,212,316.80	$3,491,245.05
High school totals	945,125.70	902,990.31	1,072,176.50	929,112.71	952,290.61	1,002,558.26	983,543.87	1,088,581.88	1,166,225.04	1,415,542.86	10,458,147.74	1,746,951.16
Grand total	$2,450,934.93	$2,341,979.16	$2,541,826.75	$2,496,291.95	$2,569,911.62	$2,679,028.79	$2,821,052.85	$2,878,439.66	$3,197,529.34	$3,693,569.49	$27,670,464.54	$5,238,196.21