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Superintendent of Public Instruction

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FRANKFORT, KENTUCKY

1933

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Frankfort, Kentucky
1933

LETTER OF TRANSMITTAL

To the Governor of the Commonwealth of Kentucky and
the Members of the General Assembly of 1934
Frankfort, Kentucky

In 1932 the General Assembly enacted a law providing for a study of public education in Kentucky to be made under the direction of an educational commission; said commission to be appointed by the Governor, with the Superintendent of Public Instruction as ex officio chairman. A commission was appointed in due course; and its report, with findings and recommendations looking toward increasing the efficiency and equalizing the benefits of public education throughout Kentucky, is respectfully submitted herewith. A proposed revision of the school laws which will embody the major recommendations of the Commission, will be submitted as a separate report.

(Signed) James H. Richmond, Chairman
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FOREWORD

The purpose of the group making this educational study for Kentucky has been to prepare for the citizenship of the state a summary statement of the objectives to be achieved by the state in providing public education. Along with this statement of things to be accomplished it has seemed well to suggest plans for the realization of these objectives. The first of these, the statement of things to be achieved, is to consitute for Kentucky an educational platform; the second, the plans for realizing these objectives, is to be the means of translating into reality this platform.

When this study is approached from the standpoint of critical evaluation, probably the point about it which is most impressive is the personnel of the study group. There have been many studies of state systems of education, but in the main these studies have been made by agencies outside the state. It has been the customary procedure to invite some outside survey organization to undertake the study. Sometimes the survey division of an educational institution has been asked to conduct such a study. At other times the survey organization of an educational foundation has studied conditions in a state while at other times a commercial survey agency has been called upon to do the work which the Kentucky Educational Commission has undertaken to do for its own state. This particular study was conceived within the state itself. Those who planned this study and who have carried it on are workers within the state and are among those most interested in the state's educational progress. There is apparent from the very beginnings of the study an earnestness of purpose and a seriousness of resolve which alone would commend the study strongly to its readers. The first point, however, to be considered by all Kentuckians who read this study is that it was made by Kentuckians for Kentuckians with the single purpose of offering suggested plans for making better educational conditions in Kentucky.

The next thing which probably will be observed in regard to this study is perhaps the most important phase of the study.

Chapter I proposes an educational platform for Kentucky. Speaking for the state as a whole, in a tone of wholesome idealism, the report announces in simple easily understood terms what are Kentucky's obligations in regard to public education. There is no inclination on the part of the study to painstakingly safeguard each statement until the reader is unable to know just what has been recommended. On the contrary vigorously and convincingly is stated Kentucky's educational program. No reader is left uncertain after reading this chapter what the state is obligated to do, or what it is proposed shall be done. The chapter on the objectives of education, this educational platform of principles, is worthy to become an apostle's creed for each citizen of Kentucky regarding school matters.

Second only in importance are the suggested plans for carrying into effect the objectives of Chapter I. This part of the work will perhaps be more often subject to debate and question than will be Chapter I. The method employed has been one of employing the most widely accepted educational theory and practice. To those who cannot agree with all the proposals made it should be remembered that each proposal is a suggestion of how to realize part of the platform. It should be remembered that the best attitude to be held in regard to a suggestion which has come from extended study and deliberation is that of suspended judgment. Any proposal which has not been disproved, and which proposal has the weight of the recommendation of this Commission, is deserving of every effort to make this proposal a success and should receive the most careful study and the most wholehearted support. *A proposal of the Kentucky Educational Commission deserves fully the most careful trial and the heartiest support of every Kentuckian during such a period of trial.*

There are several phases of this study which will especially commend themselves everywhere to students of educational administration. Of these phases one only will be mentioned here, and it will be named as illustrative of these points of interest. The effort to produce a product-moment measure of the cost of education by relating raw-cost to product is a move toward a new unit of measure in this field.

In handing this report to the Kentucky Public as the product of the best thought and effort of its Educational Commission there is sought for it the most careful, even critical, study and evaluation. It is believed, as being beyond dispute, that the educational platform of principles set forth in Chapter I has been developed through Kentucky's nearly one hundred fifty years of history. It is believed the solemn obligation of every Kentuckian to help to carry on these educational beliefs. It is also believed that the proposals made by the Commission should have what is here asked for them, the heartiest support of every Kentuckian. Finally, it is believed that if this critical evaluation and hearty support are given the report there will be evolved in Kentucky during the next decade improvements in the Kentucky educational system fully commensurate with the devoted hopes of the Commission.

SHELTON PHELPS
Dean of the Graduate School
George Peabody College for Teachers
Nashville, Tennessee

October 5, 1933

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Miss Lula Hale, in charge of Homeplace, Ary
Miss Lena B. Nofcier, Secretary of Kentucky Library Commission
Lee Kirkpatrick, Superintendent of Paris City Schools
Louis Clifton, Extension Department, University of Kentucky
R. E. Daugherty, Assistant Superintendent of Louisville City Schools
Jesse Baird, Dean of Foundation-Junior High School, Berea College

Advisory Committee on the Education of Handicapped Children

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Homer W. Nichols, Division of Vocational Rehabilitation, State Department of Education, Secretary
Miss Marian Williamson, Director of Kentucky Crippled Children Commission
Miss Catherine Moriarty, Superintendent of School for the Blind
Mrs. Viola McDonald Morey, Secretary of Kentucky Society for Crippled Children
H. V. McChesney, President of Kentucky Society for Crippled Children
Madison J. Lee, Superintendent of School for the Deaf
A. W. Fortune, Pastor of Central Christian Church, Lexington
C. N. McAllister, Dean of Department of Education, Berea College
W. S. Taylor, Dean of College of Education, University of Kentucky
Sherman G. Crayton, Director of Training School, University of Kentucky
A. M. Lyon, Superintendent of the State Institution for the Feeble-Minded
E. C. Hardin, Superintendent of Kentucky Houses of Reform
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D. B. Waller, Manager of Kentucky Children's Home Society

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SPECIAL ASSISTANTS

Charles A. Maney, Statistician, Lexington
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R. K. Salyers, Publicity Agent, Lexington
Arch Bennett, Clerk, Frankfort

INTRODUCTION

The General Assembly of 1932 enacted the following law:

"The Kentucky Educational Commission shall consist of the Superintendent of Public Instruction and eight appointed members. The Governor of this Commonwealth is authorized to appoint these members, not more than half of whom shall be persons actively engaged in educational work.

"It shall be the duty of this Commission to direct a study of public education in Kentucky and report its findings to the Governor and the General Assembly of this Commonwealth at the opening of its next regular session, with recommendations of such measures and such revision of our school code as may be found necessary for increasing the efficiency and equalizing the benefits of public education throughout the Commonwealth.

"The Superintendent of Public Instruction shall be the chairman of the Commission, and it shall on his nomination and recommendation appoint such assistants and incur such expenses as may be necessary; and the Superintendent of Public Instruction shall pay all the expenses of the Commission and its assistants from any funds that may become available for such purpose.

"The members of the Commission shall receive no pay for their services, but be reimbursed for expenses authorized by the Commission and actually incurred in the discharge of duties imposed by this Act, the evidence of such expenses to be submitted as provided in section 359a-1, Kentucky Statutes.

"The Commission and the persons working under its direction shall be accorded free access to all public records. Any person who willfully withholds public records or information within his possession or obstructs the work of the Commission in any way shall be guilty of a misdemeanor and upon conviction shall be fined in any sum not less than one hundred ($100) dollars.

"Because of the urgent need of a general revision of the common school laws of Kentucky and a reorganization of the State's program of public education, an emergency is hereby declared to exist, and this Act shall take effect from and after its passage and approval." (Sections 4383a-7 through 4383a-12, Kentucky Statutes.)

On April 9, 1932, Governor Ruby Laffoon appointed the following persons as members of the Kentucky Educational Commission to serve with James H. Richmond, Superintendent of Public Instruction and Chairman of the Commission in accordance with the third section of the Commission Act: Dr. Frank L. McVey, President of the University of Kentucky, Lexington; Dr. H. H. Cherry, President of Western Kentucky State Teachers College, Bowling Green; Mr. J. W. Bradner, Superintendent of City Schools, Middlesboro; Mr. H. W. Peters, Superintendent of Christian County Schools, Hopkinsville; Honorable W. J. Webb, Attorney, Mayfield; Mr. Yancey Altsheler, Wholesale Grocer, Louisville; Mrs. James G. Sheehan, President of the

Kentucky Congress for Parents and Teachers, Danville; and Honorable Ben Williamson, former United States Senator, Ashland.

The Commission held its first meeting in Frankfort, Kentucky, May 16, 1932, and at that time adopted a committee plan of organization for carrying on its work. At this meeting James W. Cammack, Jr., Director of Research, State Department of Education, was selected as Secretary of the Commission to serve without additional compensation. The plan of work adopted called for three general divisions aside from a proposed revision of the school laws. These divisions are: I. "Aims and Functions of the Public Schools;" II. "Organization and Control of Public Education;" and III. "Financing Public Education." In all, 17 committees, composed of 85 laymen and schoolmen throughout the state, took part in the furtherance of this program. All of these persons gave generously of their time in making the Commission's work a success. The task of directing this work was assigned to the Coordinating Committee, composed of Dr. H. L. Donovan, President of Eastern Kentucky State Teachers College, Richmond; Dr. H. H. Hill, Superintendent of City Schools, Lexington; Dr. L. M. Chamberlain, Director of the Bureau of School Service, College of Education, University of Kentucky, Lexington; Dr. R. E. Jaggers, Director of Teacher Training, State Department of Education, Frankfort; James W. Cammack, Jr., Director of Research, State Department of Education, Frankfort, Secretary; and James H. Richmond, Superintendent of Public Instruction, Frankfort, Chairman.

A distinctive feature of this program was the manner in which it was financed. The General Assembly was not asked to make an appropriation for this study; therefore, no tax funds were spent by the Commission. Necessary expenses were cared for from appropriations of $7,500 and $500, respectively, from the Kentucky Education Association and the Kentucky Negro Education Association, along with an appropriation of $5,000 from the General Education Board of New York city. It is worthy of note that the teachers of Kentucky contributed to a program for the betterment of the childhood of Kentucky and not primarily for their own interests.

It is only fair to members of the various committees which prepared this report to state that all of the materials in the various chapters do not represent the personal views of every member. These materials do, however, represent the combined views of the various committees and the members of the Commission. It is to be expected that certain parts of the report will prove to be of more interest to some persons than to others. It must be borne in mind, however, that this report represents an attempt to set up a comprehensive plan for a more efficient and equitable program of public education for Kentucky, both from an immediate economical point of view and from the point of view of a time when every child in Kentucky may have a fair chance to become an enlightened and enlivened citizen. The desired end of any plan of reorganization of a phase of governmental service is the achievement of future economies and efficiency rather than mere reductions in expenditures.

Division I of this report, Chapter I, deals with the aims and functions of the public schools and is a section not commonly found in a study of public education. This division deals with fundamental aims and objectives, or, in other words, gives a philosophical background of public education.

Division II, Chapters II through VIII, deals with the organization and control of public education and bears out the statement that this study is primarily an organizational study in the broader sense of the term. This division treats the problems of organization and control and furnishes a picture of present conditions relating to (1) administrative organization, (2) curricula, (3) employed personnel, and (4) housing conditions of the public schools. This division shows also the conditions relating to (1) Negro education, (2) adult education, and (3) the education of handicapped children. Recommendations for the improvement of present conditions are contained in each of the chapters dealing with the subjects listed above.

Division III, Chapters IX through XI, deals with financial problems of the public schools. This division treats specifically (1) school costs, (2) support of education, and (3) financial administration. Recommendations will be found at the close of the chapters treating these subjects. Chapter XII contains the platform statement of the commission.

A study of the various chapters of this volume will leave one with the conviction that much remains to be done in the interest of the 720,000 boys and girls of school age in Kentucky. In fact, this investigation with its findings and recommendations represents principally a charting of the way. The major recommendations of the Commission will be embodied in a proposed school code which will be submitted as a separate report. This body of proposed school laws will represent, in fact, the Commission's program for the reorganization of the public schools of Kentucky. Adoption by the General Assembly of this proposed school code will not of itself, however, produce a satisfactory state school system. Nevertheless, it is the opinion of the Commission that such action would mark the beginning of a period when the school forces of Kentucky can function under a satisfactory plan of school organization and administration without being required to devote a large part of their time to the consideration of emergencies as they are now required to do under the present haphazard system of school district organization and administration.

As stated earlier, this report has been made possible through the efforts of a large number of Kentuckians who served on committees for the Commission. To these persons, especially, and to numerous other persons who have rendered valuable services in the furtherance of this program, the Commission is deeply indebted. It is indebted also to Dr. L. V. Cavins, Director of Research, State Department of Education, Charleston, West Virginia; Dr. Walter D. Cocking, Commissioner of Education, Nashville, Tennessee; Dr. Howard A. Dawson, Director of Research, State Department of Education, Little Rock, Arkansas; and Dr. Shelton Phelps, Dean of the Graduate School, George Peabody College for Teachers, Nashville, Tennessee. These persons rendered valuable assistance to the Commission during the preparation of its report, and the latter two persons read and criticized the entire report in manuscript form. The report was edited and prepared for publication by Dr. Chamberlain and Mr. Cammack.

(Signed) JAMES H. RICHMOND
Superintendent of Public Instruction and Chairman, Kentucky Educational Commission

DIVISION I

AIMS AND FUNCTIONS OF THE PUBLIC SCHOOLS

CHAPTER I

CHAPTER I

AIMS AND FUNCTIONS OF THE PUBLIC SCHOOLS

Education for Democracy

Education a state function.—Education is a state function. From the very beginning of our history as a free and independent nation to the present time, those who have been most deeply concerned about the perpetuity of our government have lent their full support to a free public school system. The founders of this republic recognized that the permanency of a democracy depended on an intelligent electorate. They gave utterance to words of wisdom relative to the importance of education. The people heard them and accepted their philosophy. It would be difficult to discover in our entire history a great leader who did not believe implicitly in the importance of public education. Let a few of these national leaders speak for themselves:

"Promote, then, as an object of primary importance, institutions for the general diffusion of knowledge. In proportion as the structure of a government gives force to public opinion, it is essential that public opinion should be enlightened."

—George Washington

"In a country like this, where every man may reap his own harvest, which by proper attention will afford him much more than is necessary for his own consumption, if there cannot be money found for education, there is something amiss in the ruling political power."

—George Washington

"The instruction of the people for the proper practice of their moral duties as men, citizens, and Christians, and of their political and civil duties as members of society and freemen is a public responsibility which should extend to all, of every rank and class of people, down to the lowest and the poorest. . . . No expense for public education would be thought extravagant."

—John Adams

"If a nation expects to be ignorant and free in a state of civilization, it expects what never was and never will be. There is no safe deposit (for the functions of government), but with the people themselves; nor can they be safe with them without information."

—Thomas Jefferson

"A popular government without popular information or the means of acquiring it is but a prologue to a farce or a tragedy, or, perhaps, both. Knowledge will forever govern ignorance; and a people who

mean to be their own governors must arm themselves with the power which knowledge gives."

—James Madison

"Education, to accomplish the ends of good government, should be universally diffused. Open the doors of the schoolhouse to all the children in the land. Let no man have the excuse of poverty for not educating his offspring. Place the means of education within his reach, and if he remain in ignorance, be it his own reproach. . . . On the diffusion of education among the people rests the preservation and perpetuation of our free institutions."

—Daniel Webster

"Upon the subject of education, not presuming to dictate any plan or system respecting it, I can only say that I view it as the most important subject which we as a people can be engaged in. . . . For my part, I desire to see the time when education, and by its means, morality, sobriety, enterprise, and industry, shall become much more general than at present, and should be gratified to have it in my power to contribute something to the advancement of any measure which might have a tendency to accelerate the happy period."

—Abraham Lincoln

"It is a source of just pride to every American that our people have so consistently acted in accordance with Washington's principles of promoting institutions for the diffusion of knowledge. There is nothing dearer to our hearts than our public school system, by which free primary education is provided for every one within our borders. The higher education such as is provided by our universities not only confers great benefits to those able to take advantage of it, but entails upon them corresponding duties."

—Theodore Roosevelt

"Popular education is necessary for the preservation of those conditions of freedom, political and social, which are indispensable to free individual development. And . . . no instrumentality less universal in its power and authority than government can secure popular education. . . . Without popular education, moreover, no government which rests upon popular action can long endure. The people must be schooled in the knowledge, and if possible, in the virtues, upon which the maintenance and success of free institutions depend."

—Woodrow Wilson

"To maintain the moral and spiritual fibre of our people, to sustain the skill required to use the tools which great discoveries in science have given us, to hold our national ideals, we must not fail in the support and constant improvement of our school system. From generation to generation, we hand on our vast material equipment, our knowledge of how to run it, and our stock of intellectual and spiritual ideas. If we were to suppress our educational system for a single generation, the equipment would decay, the most of our people would die of starvation, and intellectually and spiritually, we should slip back four thousand years in human progress. We could recover the loss of any big business in a few years—but not this one. And unless our educational system keeps pace with the growth of our material equipment, we will slip also."

—Herbert Hoover

"We have faith in education as the foundation of democratic government. . . . Our schools need the appreciation and cooperation

of all those who depend upon them for the education of our youth—the state's most valuable asset. Our schools are today enabling America to achieve great results, and they can help her to even greater accomplishments."

—Franklin D. Roosevelt

A committee of distinguished Kentuckians was appointed by the General Assembly in 1821 to study the state's educational needs with a view to preparing the way for a system of public schools. This committee was composed of Messrs. Barry, Witherspoon, Pope, White, and Roper. The committee issued a report the following year which has become famous for the sound philosophy which it contained. The following excerpt from the report is typical of the faith which these early Kentuckians expressed in popular education:

"Popular education is the prop which sustains free institutions, and the lever which overturns the oppressor's throne. Happily, we are not laboring to undermine a fabric of despotism; but to remove the rock on which tyrants build. It was not Caesar that overturned the liberties of Rome—it was ignorance. It was not Napoleon that made France a despotism—it was ignorance. It is not the Holy Alliance that keeps Europe in bondage—it is ignorance. Knowledge maintains there a silent warfare, which now and then bursts forth in open revolution. . . . Bind the minds of men in chains of ignorance, and it requires but a moderate portion of art and talents to enslave their bodies. Wherever these chains exist, let us break them. Let us wage on the citadels of ignorance a perpetual and exterminating war. Let us remove every fragment upon which ambition can seize to erect his gloomy edifice. It is the first of our political duties—we owe it to our principles, to our institutions, to our posterity, and to mankind!"

The makers of the State Constitution did not want any doubt left in the mind of the public, and particularly the mind of the General Assembly, with respect to the importance of education in the Commonwealth of Kentucky. In Section 183 of the Constitution, they charged the law-makers of the state in these words: "The general assembly shall by appropriate legislation provide for an efficient system of common schools throughout the state."

There can be no question as to the meaning of this language. The authors of our organic law intended the General Assembly should provide for the children of the state "an efficient system of common schools." In the minds of many who know the schools best there is grave doubt if the General Assembly has ever fully complied with the spirit of the Constitution and provided "an efficient system of common schools." The inequali-

ties in educational opportunities are so great that Kentucky does not have a system of public schools, but many different systems with varying degrees of efficiency.

Through the decades of the state's history, many decisions of the Court of Appeals have emphasized the fact that public education is a fundamental and indispensable function of the state. Only a few of these decisions are cited here: City of Louisville v. Commonwealth for the School Board, 134 Ky. 488; Auditor v. Holland, 14 Bush 147; County Board of Education of Jefferson County, Kentucky, v. Board of Education of City of Louisville, Kentucky, 182 Ky. 544; North Vernon Lumber Company v. City of Louisville, et al., 163 Ky. 467; Hoskins, et al. v. Ramsey, et al., 197 Ky. 465; Whitt, et al. v. Wilson, et al., 212 Ky. 281; Commonwealth ex rel. Baxter Commonwealth's Attorney v. Burnett, 237 Ky. 473; City of Louisville v. Leatherman, 99 Ky. 213, 35 S. W. 625; Board of Education of Covington v. Board of Trustees of Public Library of said city, 113 Ky. 234, 68 S. W. 10; Wilson v. Board of Education of City of Russellville, 226 Ky. 476, 11 S. W. (2) 143; Larue v. Redman, 168 Ky. 487, 182 S. W. 622; Columbia Trust Co. v. Lincoln Institute, 138 Ky. 804, 129 S. W. 111, 29 L. R. A., N. S. 53; Board of Education of Jefferson County v. Board of Education of the City of Louisville, 206 S. W. 869; City of Louisville v. Board of Education, City of Louisville, 154 Ky. 316; Williams, et al. v. Board of Trustees of Stanton Common School District, 173 Ky. 708; Elliott v. Garner, 140 Ky. 157; J. H. Crook, County Clerk v. Bartlett, et al., 155 Ky. 305.

Pages could be quoted from the decisions of the highest court upholding legislation designed to promote public education. The following excerpt from one decision will suffice as an example of the type of decisions the court renders whenever an issue is raised challenging the validity of legislation detrimental to the education of the children of the state:

"Whilst public education in this country is now deemed a public duty in every state, and since before the first federation was regarded as a proper public enterprise, it has never been looked upon as being at all a matter of local concern only. On the contrary, it is regarded as an essential to the preservation of liberty—as forming one of the first duties of a democratic government. The place assigned it in the deliberate judgment of the American people is scarcely second to any. If it is essentially a prerogative of sovereignty to raise troops in time

of war, it is equally so to prepare each generation of youth to discharge the duties of citizenship in time of peace and war. Upon preparation of the younger generation for civic duties depends the perpetuity of this government. The power to levy taxes is an essential attribute of the sovereignty. That is so because the necessity of conducting the government requires that money be raised for the purpose by some sort of taxation. So is the power to educate the youth of a state, to fit them so that the state may prosper; else the taxes raised could scarcely meet the demands made upon a government in these times. Whilst the power named is older in point of adoption as a legal maxim, the other is modernly found to be of no less importance. It may be doubted if the state could strip itself of either quality of its sovereignty. . . . In this state the subject of public education has always been regarded and treated as a matter of state concern. In the last Constitution, as well as in the one preceding it, the most explicit care was evinced to promote public education as a duty of the state."[1]

Schools maintained for children.—Schools are established and maintained for the education of children. People vote taxes upon themselves for the purpose of providing educational opportunities for boys and girls. The majority of citizens recognize that education is a debt due from present to future generations. Such a statement of the purpose of schools would undoubtedly be subscribed to by the average citizen; yet, when it comes to the organization, administration, and the selection of personnel for the operation of schools, all too frequently our ideals fail to control our actions. Buildings are sometimes located not for the convenience of children, but for the purpose of improving the property values of the community. Teachers are often appointed not because of their scholarship and teaching ability, but because they are related to board members, or because they are the personal friends of influential citizens. A teacher utterly unqualified for a position is frequently selected simply because the community feels sorry for her since she apparently has no other means of earning a livelihood. One of the greatest sources of waste of public school money today is the nepotism which is widespread throughout the state. There are literally hundreds of cases in Kentucky where trustees and board members have secured their election primarily for the purpose of appointing a near relative as teacher in the local school. The complacency with which the general public accepts nepotism in the selection of teachers in the public schools is a matter which should concern every citizen who is deeply interested in the improvement

[1] City of Louisville v. Commonwealth, for School Board, 134 Ky. 488.

of the social order. Such a practice cannot be permitted to prevail indefinitely without undermining the ideals of the citizenship of a state. Public school funds must be kept inviolate for the benefit of the children of the state. They must be considered sacred funds for the purpose of providing for children the social heritage of which they are rightful heirs. Citizens should always be alert and keenly sensitive to any form of waste, corruption, or graft in the expenditure of moneys collected for the education of children.

When buildings are erected to improve real estate values and when teachers are appointed because they are related to trustees, schools are being maintained for the benefit of adults, and not for the benefit of the children who are supposed to be educated in them. This Commission calls upon the citizenry of Kentucky to accept the philosophy that schools are maintained for the benefit of children and not for the promotion of the interests of adults. Let our actions bear testimony that we subscribe to this principle not merely as an academic proposition, but as a practical policy of school administration. Patriotism of the highest order should be demanded of those on the governing boards of the children's schools. No man or woman who is not conscious of the sanctity of the trust that the schools are for the children, should be long permitted to continue in the capacity of school board member or administrator. The schools are maintained for the children; they must be kept for them.

Educational progress in Kentucky.—The general nature and purposes of the schools of the nation or of any particular state are now and have always been determined almost entirely by the demands of the society that the schools are designed to serve. School legislation with its resulting administrative machinery and its quantitative standards represents no more than the educational philosophy of a social group translated into a working program. Social standards and social goals are dynamic; it follows, therefore, that the educational interpretation of these standards and goals and the externals of organization and administration must likewise undergo constant change. The educational program of a nation or of a state cannot remain static if it is to serve effectively.

Any attempt, therefore, to reorganize, unify, and make com-

plete Kentucky's program of education should be welcomed by both the layman and the professional schoolman.

Many changes have been made in Kentucky's program of education in the past, but it is possible that sufficient appraisal of the probable economic and social effects of the changes has not always been made. Certainly, it would be an ill-advised practice to make a change or an extension of Kentucky's program of education without an accompanying attempt to appraise as accurately as can be done the possible effects of these particular changes on the program of education as a whole and ultimately upon society.

In the light of existing measures of educational progress, it would be folly to say that the cause of education in Kentucky has not progressed, though it may be true that the cause has not fared as well in this state as it has in others. Little investigation is needed, however, to show that, compared to that of a few years ago, Kentucky's present program of education is a gigantic undertaking.

In the year 1930-31 there were 545,367 pupils enrolled in the elementary schools of Kentucky; twenty-five years ago, there were fewer than 400,000 pupils in this division of the system. In 1930-31 there were 67,513 pupils enrolled in public high schools in Kentucky; prior to 1908 there were few public high schools in existence except in cities and in a few independent graded school districts. In 1930-31 there were approximately 17,000 persons employed as teachers and administrators in the public schools of Kentucky; twenty-five years ago there were 10,000 thus employed. In 1930-31, 20,525 pupils were transported by bus to school; according to the records available, not a single pupil was transported twenty-five years ago. Indeed, by almost any comparison that might be employed, it can be shown that the schools of Kentucky have progressed enormously during the present century.

When such comparisons are made, the question arises as to whether or not the organization of the state's program of education has remained the same throughout the past twenty-five years or throughout the entire period of public education in Kentucky. If it could be shown conclusively that the system today is practically what it was fifty years ago and that all of the

changes just mentioned, and the many others which could have been mentioned, have taken place without a revision of the state's program of education or an appraisal of its effects, then any attempt to revise, to readjust, or to extend Kentucky's program of education might be looked upon askance. A most cursory examination, however, of the history of education in Kentucky will reveal that it has not been uncommon for Kentucky's program of education to be readjusted, extended, and broadened from time to time. A review of school legislation will make this point clear, and, certainly, such school legislation could not have been enacted had there not been a demand on the part of the public and the school people for such changes.

One might say that the readjustments and extensions made at times were unsound and unscientific, and that some did not tend to strengthen the system of education to the extent which it appeared that they would. If this be true, then there is all the more reason why much study and time should be devoted to a plan of readjusting Kentucky's program of education today in order that it may better serve the needs of the future.

The history of education in Kentucky abounds with instances of the extension, reorganization, and readjustment of the educational program. For example, the people of Kentucky voted a two-cent tax for school purposes in 1848; and by their vote this tax was increased to five cents in 1856, twenty cents in 1870, and twenty-two cents in 1882. Finally, by an act of the General Assembly, it was increased to twenty-six and one-half cents in 1904. At that time, approximately one-half of the cost of the program of education was borne by the state. Today, unfortunately, the state is bearing only about one-fourth of the total cost of the program. Further illustration of progress may be cited. Compulsory education has been provided for; the school term has been increased from a term of two or three months to a minimum of seven months throughout the state (1930-31); there have been changes in the provisions for the certification of teachers; in 1870 provision was made for educating Negroes; in 1908 each county was required to establish a high school; and in 1920 an excellent county administration law was enacted, which has since been mutilated by amendments and thus rendered largely ineffective.

The revision, extension, and readjustment of the state's educational system represents, then, nothing new, but only a continuation of the efforts which have made possible the progress which has thus far been achieved.

Free public school system accepted in principle.—At last, after nearly a century of struggle and effort, a free public school system from the primary grades through the university has been accepted by Kentucky in principle at least. The state has been conservative in developing this system of free public education. The process of establishing schools in this commonwealth has been evolutionary. Frequently decades were spent in making the progress that other states attained in a single year. The state has passed through many different periods of varying degrees of educational development. For more than forty years it had no public schools. Elementary schools of a very inferior quality were then established. Few public high schools were authorized until after the opening of the twentieth century. The first sign of interest in higher education was revealed three years after Congress passed the Morrill Act setting aside certain appropriations for land-grant colleges. The Agricultural and Mechanical College was established in 1865 as one of the colleges of Kentucky University, a private college at that time under the control of a protestant church. Controversies soon developed that resulted in dissension so serious as to handicap the usefulness of the Agricultural and Mechanical College to the state. The General Assembly finally appointed a committee to investigate the institution for which the state was responsible. The following excerpt from its report in a measure summarizes its findings:

> "The Committee is of the opinion that the experience of the past eleven years sufficiently demonstrated the fact that it is unwise for the state to form any alliance with any religious denomination whatever; that she should alone control her own fund absolutely; free from entanglements with any sect or sects."

Thus eleven years of experimentation in an attempt to provide higher education under the joint control of church and state resulted disastrously. It was not until 1878 that the Agricultural and Mechanical College was free to develop its program. No serious effort was made to educate teachers until after the establishment of two normal schools in 1906. The state has been

without schools; it has had its pauper schools; it has accepted its responsibility and voted taxes to establish a state-wide system of public education at every level. This last-named educational development has come to pass very largely since 1900.

It is clearly conceived by the great majority of citizens that the state should furnish instruction to its youth from the primary grades through the university. Such instruction should be provided without expense to the student, but a charge should be made for those services which the college can provide for students more effectively than they can provide them for themselves. It is common practice to charge an incidental fee for matriculation, health service, laboratories, lectures, athletics, and other extra-curricular activities. These charges are usually called incidental fees and should not be confused with tuition. A state institution which offers vocational training that is highly expensive and which prepares for private professional careers may be justified in requiring the student to share in the expense of his education. The happiness, the prosperity, and the wise direction of the state are conditioned in a large measure upon such a program of education. This does not mean that every youth will take advantage of all the educational opportunities provided by the state. It does mean that every boy and girl who has the capacity and the desire to secure an education may be able to fulfill that ambition. Genius is no respecter of homes; it may be found in the cottage of the poor as well as in the mansion of the rich. The state cannot afford to lose great creative ability by pursuing a niggardly educational policy. For that reason, it must provide educational opportunities where the son or daughter of the poor and rich may receive training. No rate-bill or tuition must be permitted to close the door of opportunity to any child.

It will be argued by some that the state cannot finance such an educational program. This argument has been advanced at different times against public schools at every level. It was the defense of those who opposed the elementary schools. The opponents of the secondary schools maintained that these schools would bankrupt the state. That the state cannot afford these institutions is an argument frequently advanced by the enemies of public higher education. It should be understood that certain vested interests and the representatives of some forms of wealth

of this nation have opposed public education at every level and in any quantity. Free public education is the outgrowth of a demand of the democratic masses who wished to see their children given opportunities that had been denied to them.

Opponents of a system of free public education from the elementary school through the university will advance the theory that the state will be unable to finance the cost of giving every youth a college education. There might be some validity in such an argument if everyone availed himself of these opportunities. As a matter of practical application, not all children will finish the elementary school; neither will all the children of secondary school age attend school, regardless of the type of secondary school organization which is adopted, and a much smaller per cent will enroll in college. Genius will, however, find its way to the top if schools are provided for young people. The eliminations due to lack of ability and desire will keep the cost within limits which the state may assume without burdening the taxpayers.

After a terrific battle in American education, pauper schools and the rate-bill were abolished and the public schools made free. Tuition for instruction at any level is inimical to the best interest of the state. It is undemocratic. General education supported by the state must be open to all, free, and non-sectarian[2] from the primary school through the university. This ideal Kentucky has already accepted and to a degree achieved. It remains for the state to strengthen the weak points, eliminate waste, and provide better facilities for the attainment of these objectives.

Aims and Objectives of the Public Schools

The general aims of education that with varying emphasis run through the whole school system from the kindergarten to the graduate school may be included in four statements. These aims are:

1. To promote citizenship through the development of individual character and social leadership.
2. To make possible the development of knowledge through the mastery of the tools of learning and the promotion of research.

[2] See State Constitution, Section 189.

3. To provide a cultural basis for enriched living.
4. To render vocational guidance and to provide opportunity for education in professional fields.

This statement of objectives serves to emphasize the unity of educational purpose and to bind together the separately listed aims and functions for the three generally recognized educational levels.

Aims and objectives of the elementary schools.—The old conception of elementary education, where classes were conducted in a humdrum way inside the bleak walls of a school, is fast giving way to a newer conception in which the program is expanded in keeping with a better understanding of child nature, and through the development of those activities that make school days an adventure in learning. In other words, the objectives of elementary education find their highest expressions in the life objectives of the children. For these reasons, only those things should be offered in the elementary schools which are equally desirable for all. Opportunity, then, must be provided in these early years of school life to cultivate habits, skills, and attitudes that are essential to the well-being of all children.

In practice, eight years have been devoted to this task; but it is the belief of the Commission, and in keeping with the general trend of the times, that elementary education should be covered in six years.

Our modern civilization is demanding of our boys and girls that they be strong in body; alert in mind; fair, unselfish, and loyal; independent, courageous, and self reliant; trustworthy and honest. To meet these demands, elementary education is dedicating itself anew to a revised and ever-growing program of aims, purposes, and objectives. In the statement of the objectives for elementary education one guiding principle has been followed—*that whatever is done in elementary education must be done because it is desirable for the good of all.* One group of our schools still clings to the idea that the elementary school has as its one purpose the teaching of the common integrating subjects, such as reading, writing, and arithmetic, but another group of the more progressive and child-centered schools is not only accepting the responsibility for teaching the command of the fundamental subjects, but is, in addition, offering an enriched

course of study which helps the child grow into a well-rounded citizen. This second group of schools has set for itself a larger task—that of growing a citizen instead of teaching a course of study.

Keeping in mind that the elementary school should concern itself with that education which is needed for all, the cardinal objectives must include for each child an opportunity:

1. *To develop a healthy body and wholesome mental attitudes.*

   a) The elementary school owes it to every child to present a health program in such a way that each child will gain proper health habits and a wholesome attitude toward scientific health information that is designed to help each child function as a healthy citizen in the community.

   b) The health program must be based on the principle that all children are entitled to mental and spiritual health as well as physical health. The school must help children to be happy, successful, confident; to feel themselves growing and making progress without fear or sense of inferiority.

2. *To gain control of the fundamental subjects which are equally desirable for all.*

   a) This objective constitutes the base upon which the whole structure of education is erected. If our children are to become the possessors of the full part of our racial heritage to which every child is entitled, then all must be given a chance to learn to read, to write, to spell, and to figure. This objective is no less important today than it has always been, but it must be given new interpretations that will aid the child to understand better the other objectives that are fast finding places in the elementary school curriculum in response to the demands of modern civilization. For example, the difference between teaching English for the sake of English and teaching English so that the child will know and use good English and have a desire to enjoy and use

his mother tongue is the difference between the old and the new methods of handling one of the tool subjects.

b) Motor skills such as the use of paint brush, crayon, pencil, sewing, cutting, and measuring tools have their rightful place alongside the tools of learning.

3. *To develop an understanding of social relationships.*

a) All children should be taught, as far as it is possible for them to comprehend, the needs of society and should have instilled in them, the desire to obtain the needed things for society.

b) The community is coming more and more to be thought of as an ever-widening circle in human affairs. It is highly important that the right social relationships be taught in the elementary schools, as they lay the foundation for the development of the right attitude toward the local, the state, the national, and the international good. It is desirable that all children in the elementary schools be given an opportunity to practice freedom within the law by (1) observing the laws of the home, the school, the community, and the state; and (2) maintaining a high standard of citizenship in self-control, leadership, sportsmanship, fellowship, courtesy, loyalty, sincerity, trustworthiness, and service.

4. *To form the habit of thinking clearly by developing a proper sense of values.*

Since it is the belief that the elementary school is not too early to introduce the principles of the scientific method of thinking, it is desired that all children be taught the value of suspended judgment and the necessity of collecting all data and rightly interpreting these data before reaching final conclusions. Bigotry, intolerance, and fanaticism are enemies of the social order. Public schools must feel this responsibility and discharge this obligation by teaching all children to be fair, unselfish, and loyal; independent, courageous, and self-reliant; trustworthy and honest.

5. *To discover and develop his own aptitudes.*

It is the function of the elementary school to help children find their own talents and aptitudes. The elementary school is functioning at its highest point of efficiency when all of its pupils are finding an opportunity to become properly adjusted to society.

6. *To develop an appreciation of and a desire for worth while activities.*

a) Children must be allowed to take part in a rich program of activities in order to develop an appreciation of and a desire for worth while activities. Life can be learned only through living, and habits of childhood largely determine adult life. If children develop an appreciation of and a desire for worth while activities, they will probably use more constructively whatever leisure time adult life may give them. The elementary school must set for itself as one of its cardinal objectives a program of worth while activities. The activities may find themselves worked out in subjects supplementary to the tool subjects, such as art, music, games, sports, handwork, travel, trips to places of outstanding interest, and contacts with nature in various forms. Children must be taught how to be happy in groups and also how to enjoy being alone.

b) Children should be treated as individuals, and if so treated they will be allowed to advance at their own pace, whether slow, moderate, or rapid, instead of at the pace of a mythical average. Children's individual programs and choices are important, and it is their right to be encouraged and helped in carrying them out.

Desirable elementary school ideals and standards.—To secure for every child the opportunity to attend a progressive, modern elementary school with objectives in keeping with those listed above, certain specific ideals and standards will have to be attained in the organization and administration of the elementary schools. Among these are the following:

1. For each child an intelligent, alert, and vigorous teacher trained specifically for elementary school work.
2. An effective organization for professional supervision, both by the state and the local administrative unit.
3. A school environment for every elementary pupil that is safe, sanitary, and educationally effective.
4. Attendance laws and an organization for the enforcement of compulsory attendance which will insure that every child is enrolled in some school and that he attends every day that he and the school will profit more from his presence than from his absence.
5. Courses of study set up in terms of the purposes of the elementary school and in terms of pupil and teacher activities and prepared in such a way that they serve as usable tools.
6. Increased economy and educational efficiency through the most rapid consolidation of schools practicable.
7. The limitation of the elementary school period to the first six grades as rapidly as this becomes feasible.
8. A plan of state support that will provide for the child a defensible minimum educational program in terms of the teacher, buildings and equipment, materials of instruction, administration and supervision, and length of school term.
9. The provision for each elementary school of the state of an intelligent and professionally-trained administrator.

Aims and objectives of the secondary schools.—The secondary school should continue the training of the elementary school, but at the same time should recognize the demand for the exploration of individual abilities and interests and the necessity for beginning educational and vocational specialization. The secondary school, therefore, cannot set up objectives wholly independent of the objectives of the elementary school. The ability of the children, however, to use the tool subjects for the purpose of study, the physical and mental growth of the children, and the new subject-matter introduced in the secondary school program will tend to shift the emphasis from the acquisition of special abilities in the elementary school to that of attitudes toward conduct, ideals, standards, and habits in the secondary school.

The aims of secondary education are to be found in the activities of life in which people are expected to engage. These activities vary in different groups and in different periods. A complete analysis of the activities in which different individuals and different groups engage would be a tremendous task. In the absence of such an analysis, it is reasonable to assume that the major fields of activities should be comprehended in the aims of secondary education. These major activities may be grouped as: (1) those related to social and political welfare; (2) those related to vocations; and (3) those related to recreation and use of leisure time. These groups of activities give the cue to three major aims of secondary education.

1. *Preparing for citizenship.*—This aim must include the following objectives:

   a) To develop personal ideals and habits of conduct.
   b) To develop ideals and habits of health.
   c) To develop an understanding of the important institutions or agencies and their place in the social order.
   d) To develop an understanding of the civic activities involved in local community life.
   e) To develop an understanding of the major activities of state and national life.
   f) To develop an understanding of the political principles and duties involved in the civic and social activities together with appropriate ideals, standards, and habits.
   g) To give training in social and civic activities through actual participation in the activities of the school.
   h) To develop a social conscience or sense of social responsibility.
   i) To develop a sense of perspective of social and political activities.

2. *Preparing for vocations.*—This aim will include the following objectives:

   a) To develop ideals, standards, and habits of personal industry.
   b) To develop an understanding of the principles of elementary economics.

c) To develop higher ideals and standards, leading to improvement of conditions in the economic world.
d) To reveal and develop special interests and aptitudes of different individuals for vocational pursuits.
e) To develop an understanding of the vocations.
f) To develop an understanding of the significance of various vocations to society.
g) To develop a conception of the desirable relation between fellow-members of a vocation, between different vocational groups, between employee and employer, and between producer and consumer.
h) To develop an understanding of the relation between industrial organizations and government.

3. *Educating for leisure.*—This aim will include the following objectives:

a) To develop ideals, standards, and habits of the worthy use of leisure time.
b) To develop an understanding of the deadening effect of monotonous labor upon the enjoyment and personal development of the individual.
c) To develop an appreciation of the aesthetic values of literature, music, and art.
d) To develop ideals, habits, and standards of beauty in home environment.

Desirable secondary school ideals and standards.—These aims of secondary education have been stated in terms of the activities involved in life. Efficient participation in these activities depend on the employment of physical, mental, moral, and aesthetic traits which must be developed in individuals. The attainment of the aims set is conditioned by the development of physical efficiency, mental efficiency, moral efficiency, and aesthetic efficiency of the pupils. These four elements may be conceived as objectives of education cutting through each of the social aims formulated above, no one of which is attainable without their development.

Kentucky must set up the best objectives for its sons and daughters of high school age. These objectives can be attained and must be attained if Kentucky is to raise the intelligence,

increase the earning power, improve the moral character, develop the personality, and increase the happiness of her future citizens.

The foregoing aims and objectives of secondary education may be attained by providing the following conditions:

1. For each pupil an intelligent, alert, and vigorous teacher trained specifically for secondary school teaching and for the particular work that he is to undertake.
2. An effective organization for professional supervision both by the state and the local administrative unit.
3. A school environment for every secondary school pupil that is safe, sanitary, and educationally effective.
4. Courses of study set up in terms of the objectives of secondary education and in terms of pupil and teacher activities.
5. A rapid reduction of the number of small and ineffective secondary schools with a view both to educational and financial economy through larger school units.
6. A minimum school term of nine months for all pupils.
7. Greater ability to retain pupils in the secondary schools through a more efficient general program, and curricula better adapted to community and individual needs.
8. The extension of the secondary school downward to include grades seven and eight as rapidly as this becomes feasible.
9. The centralization of all authority for the standardization, classification, and accrediting of secondary schools in the State Department of Education.
10. A plan of state support that will provide for the child a defensible minimum educational program in terms of the teacher, buildings and equipment, materials of instruction, administration and supervision, and length of school term.
11. The provision for each secondary school of the state of an intelligent and professionally-trained administrator.

Aims and objectives of higher education.—It is a philosophy of higher education generally accepted that the state should provide educational opportunities for its potential citizens who are capable of profiting from these opportunities by giving them such training that they will be able to become leaders, and to make real contributions to the state, which contributions will have a far greater material value than the money expended by

the state in giving the training. That the state's obligation does not stop with the elementary and secondary fields, but also includes higher education, with its rich cultural and vocational content, is a democratic ideal which states have already accepted.

As a result of the state's obligation to furnish preparation of a vocational nature, it is undertaking the preparation of teachers and the preparation of its future citizens in agriculture, in commerce, in engineering, in law, in medicine, in dentistry, in home economics, in fine arts, and in liberal culture. Certain special types of higher education have purposes and objectives that are characteristic of these types. For instance, medical education, teacher training, and engineering all have their own goals peculiar to these professions.

The state has also accepted the obligation of preparing its citizens to extend the boundaries of human knowledge through graduate school facilities.

It is becoming more apparent that the state, by preparing its citizens to do more efficiently the desirable things that they would do anyway, is only being a good economic manager and looking after its own preservation.

Provision for higher education in Kentucky as a process of growth and training extends from the last year of the high school through the graduate school. The prevailing practice in this state has been the traditional four-year college based upon the traditional four-year secondary school. Kentucky thus far has not recognized the public junior college and has made no provision for it. Another point of view, however, which has been accepted in some states recognizes the junior college as an extension of the secondary school program. While there is unquestionably involved in this latter point of view much that is theoretically sound, it appears that conditions in Kentucky warrant the position that for the present, at least, secondary education be viewed in practice as ending with the twelfth grade.

The growth and development of a state rests not alone upon the possession of natural resources but also upon the use of the abilities of its people. In these days of technical advancement and the use of every facility for human improvement, training in professional, scientific, and cultural techniques and knowledge is necessary to health, comfort, prosperity, and continued growth.

The state cannot depend upon its neighbors to furnish general education for its people; much less can it depend upon other states for its supply of trained citizens to carry on the machinery of complicated government, business, and social organization, and to develop its natural resources.

Investigation shows that many college officials are thinking in terms of the following aims, purposes, and objectives for higher education:

1. *Preserving, interpreting, disseminating, and applying knowledge.*—This objective means, not only to acquire knowledge for its own sake, but also:

   a) To supply scientific background for straight thinking.
   b) To develop ability to apply the knowledge gained to new situations in problem solving, along with the proper evaluation of data.
   c) To extend the boundaries of human knowledge, and to organize its content in more meaningful ways.
   d) To develop more independent thinking, even to the point of making our young people critically minded.
   e) To develop sound scholarship habits through creating permanent intellectual interests.

2. *Developing the power to make personal and social adjustments.*—This aim means:

   a) To develop the ability properly to evaluate one's self.
   b) To develop the ability to mobilize personal resources.
   c) To develop the ability and will to cooperate with others.
   d) To promote personal and community health and recreational interests.
   e) To select and train leaders.
   f) To educate specialists for the strategically important social services which modern civilization requires.
   g) To instill a sense of duty and loyalty to the fundamental institutions of organized society, whatever these changing institutions are or may come to be.
   h) To educate for parenthood and happy participation in home life.

3. *Creating intelligent and active citizenship.*—Not only should

the student be trained to be intelligent and active in a democracy, but he should also develop such abilities, ideals, and attitudes as will make him:

a) A citizen of the world, with a tolerant point of view.
b) A citizen with a respect for law and authority.
c) A citizen who has had the opportunity to become acquainted with the techniques of civilization.
d) A citizen with the virtues of civic-mindedness and open-mindedness.

4. *Furnishing a philosophic and religious background for ethical and spiritual interpretations.*—Such a purpose should include the development of:

a) A disposition to settle all matters on the basis of right, rather than on the basis of politics, expediency, or selfishness.
b) The powers of self-control and self-mastery.
c) A character that is marked by a high degree of morality and spirituality.
d) An unwavering spirit of honesty and sincerity.
e) A spirit of altruism, which colors and shapes the life of the individual, and the life of the social order with which he comes in contact.

5. *Preparing for economic and vocational competency.*—It should be the purpose of an institution of higher learning to give its students sound vocational guidance and training, based upon a thoroughly scientific analysis of the abilities, capacities, and interests of each individual. Such vocational training may include:

a) Vocational adjustments and orientation.
b) The preparation of teachers.
c) Pre-professional work in medicine, engineering, agriculture, commerce, law, journalism, and in the other professions, and in the case of a university, professional work in these last-named fields.

6. *Giving a cultural background for satisfactory living.*—Such an objective should have for its purpose:

a) The enabling of the individual to realize his highest cultural development, a factor which is conducive to rich and happy living.
b) Wise use of leisure.
c) Aesthetic development—involving a love of beauty in nature and the arts.

Functions of the Public Schools

The foregoing section of this chapter has dealt with the aims and objectives of the public elementary and secondary schools and public institutions of higher learning. No attempt was made to treat the special aims and objectives of private schools, nor was special reference made to the work of the University of Louisville, a municipal institution.

So great has been the attack upon certain levels of the public school program during the past two years that it has been deemed advisable to include a brief section in this chapter setting fourth the functions of the different levels of the public school system. In general, the statements dealing with functions may be thought of as interpretative statements.

Functions of the elementary and secondary schools.—There seems to be little need for specific treatment of the functions of the elementary and secondary schools, for the simple reason that the aims and objectives of the elementary schools, and, to a reasonable extent, those of the secondary schools, are understood by the public. It would be hard to find a person, the members of whose immediate family had not come in direct contact with the elementary and secondary schools. Furthermore the treatment of the aims and objectives of the elementary and secondary schools in this chapter has, to a large extent, set forth the functions of these schools. For the purpose of summarization, however, the functions of the elementary school may be thought of in the following terms:

1. To give the child training in the care of his body and to develop in him an interest in his physical welfare.
2. To provide an opportunity for every child to acquire those skills that are the basis of learning.
3. To take the child as an individual from the home and,

through the organization of activities and curricula, help him to become a participating member of a social group.

4. To help the child acquire a sufficient body of conventional knowledge to enable him to think in terms of contemporary life and to have a wholesome respect for learning.
5. To help the child in taking the first step in the organization and use of his time, and to maintain a proper distribution of his time between work and leisure.

A similar summary statement of the functions of the secondary schools reveals the following responsibilities of the school at this level:

1. To aid the child in understanding and in becoming adjusted to his environment.
2. To aid the child in developing a sense of social cohesion and unity.
3. To aid the child in developing his special abilities and capacities.
4. To aid the child in preparing for further formal training if his abilities, capacities, and interests take him to higher levels.
5. To aid the child in selecting a field of concentration in which there is reasonable certainty that he may succeed, which, of necessity, implies that assistance be rendered the child in exploring his interests.
6. To aid the child in making wise use of his leisure time.

Functions of the University of Kentucky.—A university is generally distinguished from other institutions of higher learning by the fact that it is made up of several schools or colleges unified under a single administration and having certain objectives in common. It is also different from the college in its normal emphasis on graduate teaching and research. The university differs from a liberal arts college also in the character of its equipment and the variety of its offerings. A university must have for the achievement of its purpose library facilities, laboratory equipment, and personnel beyond that normally found in either the typical arts and sciences college or the state teachers' college operating as a separate unit. These types of equipment

are essential primarily because of its graduate and professional teaching and its research program.

The general functions of a university may be conceived as embracing four principal divisions: residence teaching; research; service, including extension; and performance of library and museum functions. In Kentucky the State University is one of the public institutions established under the provisions of the Northwest Ordinance of 1787, the Morrill Act of 1862, the Legislative Act of 1878, and Section 184 of the State Constitution. It has been created to perform the four functions above, each of which may be briefly characterized.

1. *Residence teaching.*—Residence teaching means classroom and laboratory instruction offered on the campus of the institution. Residence teaching in the University of Kentucky is administered by the College of Arts and Sciences, the College of Agriculture, the College of Engineering, the College of Law, the College of Commerce, the College of Education, and the Graduate School. The purpose in the College of Arts and Sciences is to offer general cultural opportunities and background for certain types of professional education. The purpose in the various other divisions of the University is to provide an opportunity for education in the professional fields which are generally regarded as essential to the well-being of the state. Among the more specific ends to be achieved by the work of the University are: (a) the development of leaders for positions in governmental administration, including health, welfare, education, highway, and other technical functions; (b) education for leadership in social service, business, agriculture, industry, and the liberal professions; (c) training research workers for various fields of scholarship and professional activity (Acts of 1908, chapter 3); and (d) interpretation in more meaningful terms of the content of civilization and knowledge.

   The function of interpreting civilization may perhaps require some further explanation. This function is performed in the University by such activities as the preparation of textbooks, which will make learning easier, the preparation of addresses, and the writing of articles and books

designed to convert the technical language of the scholar into terms which may be understood by everyone.

2. *Research and investigation.*—In addition to the education of resident students, the University of Kentucky, like all well-developed state universities, is engaged in the investigation of problems important to the state. These studies include not only analyses of data relating to basic industries and enterprises carried on in the state, but also investigations of the general governmental and economic problems which must be faced by the state itself, by its subdivisions and municipalities, and by its citizens. To the end that this research objective may be attained in an adequate way, the University of Kentucky maintains an agricultural experiment station; public service laboratories; seed, bee, and orchard inspection services; and the Bureaus of Business Research, Government Research, and School Service.

   The research function of a university is that which most clearly distinguishes it from other institutions of learning—this is accepted as a matter of course by the statute authorizing the University of Kentucky, Acts of 1908, chapter 3. Normally the research function of the University is performed by individual scholars on the staff and by graduate students preparing for the vocation of professional scholarship, sometimes through individual effort, sometimes through organized facilities set up for the purpose.

3. *Service and extension.*—The University should so integrate itself with the life of the community as to render its influence a pervasive force throughout the state and itself an indispensable partner in all aspects of social betterment. In the performance of this function, the University of Kentucky has developed several lines of activity: (a) agricultural extension service designed to disseminate information and render assistance to the citizens of the state, particularly to the extent that they are concerned with the agricultural activities carried on in Kentucky; (b) the development of adult education services offered largely through the Extension Division of the University in the form of home study courses, lectures, library service, etc.; and (c) development of facilities for assistance to agriculture, commerce, educa-

tion, and industry in the form of service agencies in several of the colleges and of certain staff service agencies not directly attached to any particular college.

The University, through these means, aids in solving public problems such as questions of educational administration presenting themselves to a public school unit; financial difficulties developing in particular cities, counties, or state departments; and cultural problems of various sorts which may present themselves to civic groups or to individuals. In addition, the University of Kentucky functions as an agency for interpreting the results of research and teaching activities.

4. *Maintenance of libraries and museums.*—A fourth function of a university is the maintenance of libraries and museums to the end that the records and material evidences of the achievements of civilization may be made available for the present generation and preserved for the future. Libraries are maintained as adjuncts to university instruction and as the basis for most of the research activity which may be conducted by or on behalf of the university. In museums the relics, materials, and the artistic and industrial products of the present and past are preserved.

5. *Collateral enterprises and activities.*—In developing the functions which have been discussed above, the university must conduct numerous activities not directly related to its primary objectives. It must administer funds entrusted to it, conduct business matters relating to the maintenance and improvement of its plant and equipment, maintain dormitories and dining halls, and operate farms. These tasks and others of similar importance, while not directly related to the purposes of the institution, are none the less essential to the achievement of those objectives.

Functions of the teachers' colleges.—The four state teachers' colleges were established under authority of the General Assembly of Kentucky, two of them in 1906 and two in 1922, in response to a well-recognized need for academic and professional improvement of the personnel of the teaching and administrative staffs of the public school system.

The teachers' college has one overwhelming objective. *Its primary function is the preparation of teachers, supervisors, and administrators for all types of teaching positions in the public rural and urban elementary and secondary schools of the state.*

In the preparation of a teacher, the teachers' college must have as its aim the development of both culture and skill in the technique of teaching. To emphasize one at the expense of the other is to fail to appreciate the two-fold purpose of this institution. The student of the teachers' college must acquire a mastery of such subject matter as the race should preserve, for the teacher is the chief agent for the transmission of our racial heritage. Organized knowledge is the raw material with which the teacher must deal in his effort to educate the child. It is the substance which is used in the process of education. To be ignorant of that heritage which the scholars call good and the race deems worthy of preserving marks one as undesirable for the teaching profession. For this reason no college should place greater emphasis on culture and superior scholarship than the teachers' college. But one may possess academic learning without the ability to teach. A high quality of teaching skill is probably one of the most difficult arts to attain in the whole gamut of human experience. The art of teaching is acquired through long and persistent effort on the part of students as they study courses in psychology, principles of teaching, methods of instruction, observation of artistic teaching, and finally participation in the teaching of children under the supervision of teachers who can direct the student-teacher in his progress. Each effort of the student will make its contribution to professional skill. Content courses, the observation of teaching, practice in the training school, and theory courses gradually build up in him a possession that will not pass away—this is the art of teaching.

These two phases—the attainment of scholarship and a mastery of the art of teaching—constitute the companionate purposes of the teachers' college in the education of teachers.

There are other subsidiary functions of the teachers' college that are indispensable in the building of a state's educational system. These are the operation of a training school, field

service, research, and the development of ethical professional standards or ideals.

1. *The training school.*—The training school is an integral part of the teachers' college without which that institution could not be considered a college of education. It is as indispensable to a teachers' college as a hospital is to a medical school. The training school exists primarily for the purpose of furnishing a laboratory for the students of the teachers' college where they may observe demonstrations of artistic teaching and do practice teaching. Its secondary function is to exemplify to the school units of the state teaching, organization, and administration at its best, which these schools can and do follow. In the training school the best methods of teaching and the most recent findings of educational research are interpreted and applied in practical ways. The term "model" is the adjective frequently used in describing the laboratory school of the teachers' college. It is its purpose to serve as a model school and to set standards which other school units of the state can afford to follow.

2. *Field service.*—It is a function of the teachers' college to render to the state certain definite field services in the promotion of a system of public education. A school system will remain static unless the training of those in service is continuous. The State Department of Education, superintendents, and principals of local schools should and do feel free to call upon the faculties of teachers' colleges to help them in conducting teachers' meetings, teaching extension classes, planning curricula, administering testing programs, surveying schools, supervising instruction, preparing budgets, consolidating schools, reorganizing schools, promoting adult education, and other types of service so essential to a well-ordered school system. Specialists on the staffs of teachers' colleges are drafted into the service of local schools for the purpose of making them more efficient and effective units in educating the children of the state. On the faculties of teachers' colleges are men and women of leadership who are devoting their lives to the scientific

study of school problems. It is a function of the teachers' colleges to share this leadership with the local communities of the regions in which they are located.

3. *Research.*—Another function of the teachers' college is to discover better ways of teaching. This requires some research and experimentation. The faculties of these institutions will investigate problems relating to elementary and secondary education with a view of learning how to do better the things which are done in the schools. They will also examine their methods of work that they may more efficiently accomplish their objectives. The teachers' college is not primarily a research center for it is more interested in interpreting and disseminating the findings of research than it is in expending its energy in discovering new truths. It is nevertheless interested in research and can best perform its other functions by participating to some extent in the investigation of educational problems.

4. *Development of ethical professional standards or ideals.*—A profession must have certain standards or a code of ethics which serves mutually as a protection both to society and to those in the profession. It is one of the missions of the teachers' college to foster and build up in those entering teaching right professional attitudes and personal ideals. The teachers' college must plant in the minds of its students and cultivate such ethical principles as professional honesty, sanctity of contract, respect for the rights of other members of the profession, the ideal that the schools are maintained for children and not for the teachers, that appointment to a position should be made on professional qualifications and not by reason of political considerations, that a teacher should not apply for a specific position unless there is a vacancy, that the teacher's own life should show that education ennobles—these, and all other ethical ideals which have been generally accepted as desirable conduct by the professional organization of teachers.

In the attainment of the objectives set forth above, the teachers' college contributes a service to society of very great value. At the teachers' college young men and

women are educated not wholly for what education may mean to them, but more particularly that they may return to their communities and share with the children of the the people the culture they have attained in college. If the intellectual level of the average citizen of a state is to be raised, this development will depend largely upon placing in the classroom teachers of culture, scholarship, and teaching ability. The graduates of teachers' colleges go directly back to their communities and teach the on-coming generation whatsoever it is to acquire in the way of formal education. Just as a stream never rises above its source, likewise the intellectual level of the great common people can never rise above the level of the teachers of the children. The teachers' college is primarily interested in preparing young people to share their education with the children of the state. It is in this way that these colleges serve all the people of the state in a very vital and direct manner.

5. *Supplementary service.*—Since extensive courses in general cultural and informational subjects are required for the education and training of teachers and administrators, students who are not necessarily planning to teach may, with profit, pursue these courses. This opportunity is especially desirable for those students who live close to the teachers' college campus and who cannot afford to go away to other colleges. This is a type of supplementary service now recognized and being provided for students.

In accomplishing the functions of the teachers' college, set out above, it is necessary to maintain and operate school plants which will include classrooms, laboratories, libraries, museums, dormitories, farms, recreational facilities, and such other enterprises and activities as are necessary to the success of a well-balanced and effective program of teacher education.

DIVISION II

ORGANIZATION AND CONTROL OF PUBLIC EDUCATION

CHAPTERS II-VIII

CHAPTER II

ADMINISTRATIVE ORGANIZATION OF THE PUBLIC SCHOOLS

Introduction

The philosophy outlined in the preceding section of the report can affect educational practice in Kentucky but little until the administrative organization, the teaching personnel, the curricula, and the buildings in which the educational program is to be carried forward are all of such character as will promote the accomplishment of the aims and functions set forth for the three levels of the school system. Consequently, an effort is made in this second major division of the study to point out the advantages and disadvantages of the existing machinery for the administration and control of education in Kentucky, and to propose such changes as seem necessary for the achievement of the ideals previously mentioned. With this end in view, attention has been given to the administrative organization of the public schools, the factors affecting the curriculum, employed personnel, school buildings and grounds, the education of Negroes, adult education, and the education of handicapped children.

In this chapter the existing machinery for the administration of public education is analyzed and an improved organization is proposed. Throughout, the intention has been to suggest only those changes and additions that seem necessary if the objectives previously advocated are to be attained.

The State as the Final Authority

In America much is made of the doctrine of self-government. Sometimes it is misnamed local self-government. Self-government or local self-government, as one may choose to call it, inheres only in the state. It must be borne in mind at all times that all local governmental units—counties, cities, and others—are the creations of the state. All powers, duties, and privileges of the local units are delegated to them by the state.

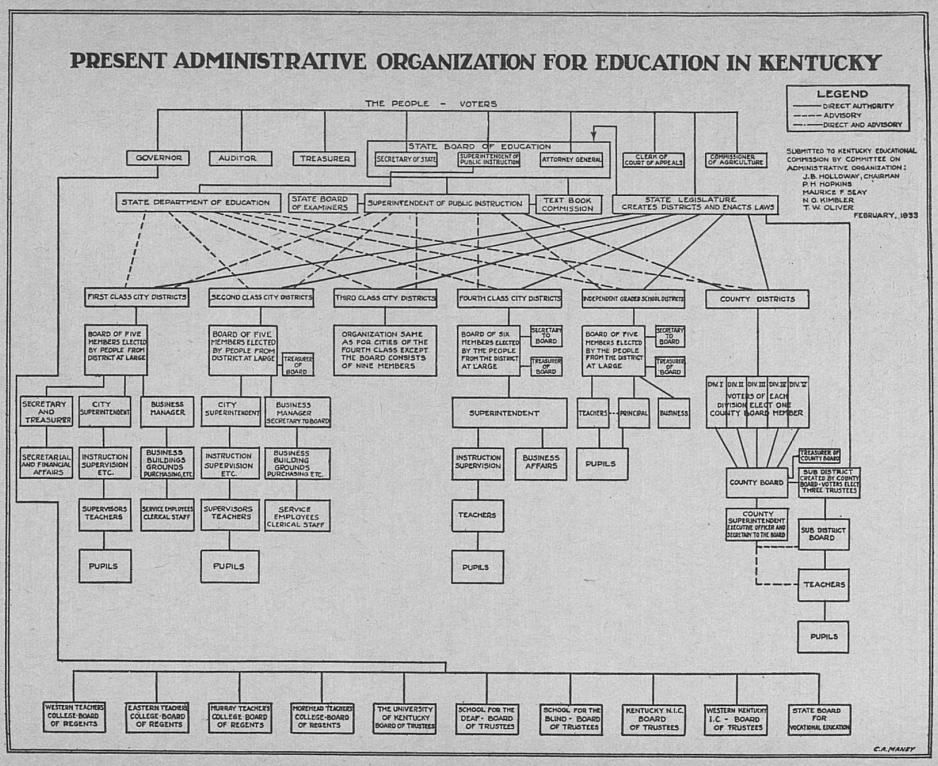


Chart 1. The Present Organization for the Administration of Public Education in Kentucky.

Legally they are but conveniences of the state in carrying its government to the people. They may be discontinued, changed, or modified at the will of the state. The inherent rights of the people are rights of state citizenship and not rights of local citizenship. The conclusion is reached, therefore, in keeping with the principles expressed in the foregoing chapter, that education is a function and responsibility of the state. The part in education played by local school units—county, city, and independent graded school districts—is a service rendered by these units as agents of the state.

This study of administrative organization of public education in Kentucky is presented in two sections: (1) the present administrative organization of public education, which is shown graphically in Chart 1; and (2) an improved administrative organization of public education, which is shown graphically in Chart 3.

The Present Administrative Organization

The present administrative organization of the state's program of education, as provided for in the several school codes, is diagrammed in Chart 1. An examination of the chart shows that such a jumbled affair is not the result of any systematic attempt to construct an administrative organization for an articulated program of education. On the other hand, one is impressed with the fact that the state has permitted its program of education to grow without plan, adding a little here and a little there at the request of some community or some group of citizens.

State Board of Education.—Chart 1 shows the Superintendent of Public Instruction, the Secretary of State, and the Attorney General as elective state officers and their relation to other elected state officers. The rectangle surrounding them sets them off as the State Board of Education, having been so designated by the General Assembly. Since 1838 the State Board of Education has been an ex officio board composed of three politically elected state officers. There was a period of several years late in the nineteenth century, however, when the three ex officio officers selected two professional schoolmen to serve with them on the Board. Ideally, a state superintendent should not be a member of the state board of education. It is the duty of the super-

Chart 1. The Present Organization for the Administration of Public Education in Kentucky.

intendent to serve as the executive officer of the board. Politically elected officers have duties to perform in the offices to which they have been elected. They perform these duties in a political way. Such practices, habits, and customs are totally out of tune with good school administration. The administration of education in a state is a function of the executive branch of government. There should be, therefore, a board appointed by the Governor from the state at large, whose duty it would be to represent the people in the administration of their schools. Accepted theories of education, as expressed through school surveys, concur in this recommendation.[1]

Superintendent of Public Instruction.—The small rectangle directly beneath the State Board of Education in Chart I indicates that the Superintendent of Public Instruction in Kentucky is the executive officer of the Board with an advisory relationship with the city school districts and the independent graded school districts, and with both an advisory and a directory relationship with the county school districts.

The Superintendent of Public Instruction is a politically elected officer. He is not required to have any special educational qualifications. The work of directing a state program of education is a work for which one should be specifically trained. The minimum amount of training necessary to prepare one for such a position could not be assumed to be less than one or two years of graduate work in the field of educational administration and supervision. Political election will not call men with such training from the universities, colleges, and a few public school systems, where they now find employment. The current practices and accepted principles of school administration, as expressed through surveys of state programs of education, concur in the recommendation that an appointive State Board of Education should select a Commissioner of Education who is satisfactorily trained.[2]

State Department of Education.—The State Department of Education is shown in Chart I as being directly responsible to the Superintendent of Public Instruction rather than to the

[1] W. S. Deffenbaugh, School Administration in State Educational Survey Reports, Bulletin, U. S. Office of Education, 1930, No. 35, p. 5.
[2] Survey of Education in West Virginia, Vol. I, Organization, Administration, and Finance, 1928, p. 34.

State Board of Education. The Department has advisory relationship only with the various types of local school districts.

The State Department of Education does not exist as an agency of the State Board of Education under the present laws, but rather as a division of government under the control of the Superintendent of Public Instruction. The Superintendent of Public Instruction and not the State Board of Education makes all the appointments to the staff of the State Department of Education. Under a plan of functional reorganization effected in the spring of 1933, the following divisions are included in the State Department:

IN CHARGE: THE SUPERINTENDENT OF PUBLIC INSTRUCTION

1. General Services
   - a) Superintendent of Public Instruction and Assistant Superintendent
   - b) Division of Public Relations
   - c) 1) Division of Research
     2) Division of Statistics, School Records, and Reports

2. Special Advisory and Supervisory Services
   - a) Educational
     - 1) The Schools
       - (a) Division of Rural School Supervision
       - (b) Division of High School Supervision
       - (c) Division of Negro Education
       - (d) Division of Vocational Education
       - (e) Division of Vocational Rehabilitation
       - (f) Division of School Buildings and Grounds
       - (g) Division of School Library Service
     - 2) Teachers
       - (a) Division of Teacher Training
       - (b) Division of Certification and Examination
   - b) Financial
     - 1) Division of Finance
     - 2) Division of Inspection and Accounting

The administration of local school units.[3]—The General Assembly creates the local school units or districts. It, therefore, may be said to have direct control over them. The six types of districts shown in Chart 1 are as follows:

1. Cities of the first class (only 1) are created local school units. The people of the district elect five board members from the district at large. The board elects three executive officers—a superintendent of schools, a business director, and a secretary-treasurer. These officers are coordinately responsible to the board in their respective fields—instruction, business affairs, and secretarial and financial affiairs. Such an organization is designated multiple control.
2. Cities of the second class (5) are created local school units. The people of the district elect five board members from the district at large. The board may elect two executive officers—a superintendent of schools and a business director. These officers are coordinately responsible to the board in their respective fields—instruction and business affairs. Such an organization is designated dual control.
3. Cities of the third class (9) are created local school units. They are organized in the same manner as cities of the fourth class except that the people elect nine board members from the district at large.
4. Cities of the fourth class (53) are created local school units. The people of the district elect six board members from the district at large. The board of education elects an executive officer—a superintendent of schools. The superintendent has charge of all the affairs of the board—instruction and business affairs. Such an organization is designated unit control.
5. Independent graded school districts (183 in May, 1933) are small towns, villages, and even rural communities, which, under the provisions of a general legislative act, have by a vote of the people been created local school units. The people elect a school board of five members from the district at large. Under the graded school laws the board elects a principal of the school, who is expected to direct and super-

[3] Chapter XI, "Financial Administration of Kentucky School Districts," furnishes additional information concerning the administration of local school units.

vise instruction. Consequently, the board rarely seeks or accepts the principal's advice in business affairs. The board elects the teaching staff, rarely seeking or accepting the principal's advice. This district is without a well organized administrative system. There are a few notable exceptions. In such independent graded school districts the board follows the pattern set by city school boards, and the principal serves as the superintendent and executive of the board of education.

6. Each county, except the territory included in city and independent graded school districts, (120) is created a local school unit. By an amendment to the original law of 1920, the county board of education divided the county district into five educational divisions as nearly equal in population as possible. The voters of each division elect one county board member. The board elects an executive officer—the county superintendent.

   The county board creates subdistricts or attendance areas within the county. The General Assembly has directed the voters of these subdistricts to elect three subdistrict trustees. The subdistrict trustees are given the power to (a) take the school census, (b) supervise the school, and (c) nominate teachers for their school, whom the county board must elect, except in subdistricts in which high schools are located. In such cases teachers are nominated by the county superintendent as should be the case in all subdistricts. The county district has an administrative organization, which is a mere patchwork brought about by many amendments and changes since the enactment of the first county district law in 1920.

A study of the laws applying to each type of school district reveals that, in effect, instead of having six types of districts, we have six school systems within the state, since the laws dealing with each type of district differ in some respects.[4] For convenience these types of districts will be referred to generally as county, city, and graded school districts. Some of the differences in these laws are as follows:

[4] There are four fourth-class cities and one third-class city in which there are separate boards of education for Negroes. The conditions in these five school districts for Negroes are treated in Chapter VI, "The Education of Negroes."

1. The tax rates permitted, aside from poll taxes and levies for sinking funds, differ widely, e. g., cities of the first class must levy not less than $0.36 per $100 assessed valuation of property; second-class cities may levy to $1.00 and may levy an additional $0.25 upon consent of the city governing body; third-class cities may levy up to $1.50; fourth-class cities may levy up to $1.50; independent graded school districts may levy from $0.25 to $1.25; county school districts may levy from $0.25 to $0.75; and subdistricts in county districts may levy, upon the vote of the people, up to $0.75.
2. Boards of education in the different types of school districts vary with respect to the number of members, the time of election, length of term, and qualifications of members.
3. A superintendent of schools is elected by the board in five instances, whereas in independent graded school units the board does not elect such a school head.
4. The county board creates subdistricts in each of which the people elect three subdistrict trustees, whereas the boards of the other five types of local school units create school attendance units instead of subdistricts with the popularly elected trustees.
5. Some school boards can make their own tax levy, whereas others must rely on an outside agency for their tax levy.
6. There are variances in length of school term, number of grades, curricular offerings, training of teachers, per capita expenditures, type of school buildings, and so on.
7. Cities of the first class have three executive officers, one in charge of instruction, one in charge of business affairs, and one in charge of secretarial and financial affairs. This arrangement is customarily known as multiple control. Cities of the second class may have two executive officers, one in charge of instruction and one in charge of business affairs. This type of organization is called dual control. All the remaining units in the state have one executive officer in charge of all the affairs of the school districts. This is known in school administration as unit control.

Let these examples suffice to illustrate the impossibility of efficient local school administration under a series of school codes. The multiplicity of school systems has grown up through legis-

lative makeshifts. There is an urgent need for a plan of reorganization under which one type of local school unit may be substituted for the six types now existing. It is intended that there shall be no difference in the administration of the educational program in local school units or districts. It may be necessary, however, to provide for differences in the fiscal administration of certain local school units or districts to facilitate coordination with the civil administration of the area which these local school units or districts embrace.

In 1931-32 the people in the 383 local school units and in the 7,244 subdistricts in the county districts elected a grand total of 23,678 board members and trustees. Thus, more than 23,500 school officers were directing the activities of 17,000 teachers. There were 7,627 chairmen of school boards, including the chairmen of the subdistrict trustee groups. Can there be any wonder that there is inefficiency? The wonder is that there is any operation of school administrative machinery.

The present system of schools (May, 1933) includes 371 local school units, whereas there were 383 units in 1931-32. In 1921 there were 498 local school units,[5] and by 1925 this number had decreased to 426.[6] In 1931-32 the school census showed that there were 710,380 children of school age in Kentucky. At the same time 613,119 children were enrolled in the public elementary and secondary schools, 541,174 at the former level and 71,945 at the latter. As there were probably not more than 35,000 children enrolled in privately supported schools at the time, there remained approximately 62,000 boys and girls whose names did not appear on the rolls of any school operated for normal children. Many of those enrolled in school do not attend the full term. Data for 1931-32 show that while the total enrollment in public schools was 613,119, the average daily attendance was only 463,442. This means that the attendance on a typical day was only about 75 per cent of the potential attendance as measured by enrollment. In 1929-30 only 10.6 per cent of the children enrolled in grades one to twelve were in the high school, while for the United States as a whole the percentage was

[5] Biennial Report of the Superintendent of Public Instruction, 1921-23, p. 33.

[6] Biennial Report of the Superintendent of Public Instruction, 1923-25, p. 127.

17.1. Kentucky's rank was 46 among all of the states in the proportion of the total enrollment in high school.

As pointed out earlier, school units vary in almost every conceivable manner. These variations inevitably lead to variations in the product of the school. There are many children in Kentucky who are not receiving their fair share of the program of education which the state tries to offer. The reason for this inequality of opportunity is due largely to the weakness of the system of local operation of the schools. There seems to be no adequate reason why such differences in the operation of local school units should exist. Attention is called to some specific examples of failure in the present system of local units. These examples are as follows:

1. Sufficient teaching equipment has not been provided. This is true especially in the county and independent graded schools.[7]
2. During the year 1932-33 there were at least 75,000 children in the county schools who were not supplied with books. This same shortcoming was to some extent true in the independent graded schools.[8]
3. The small number of children in attendance units makes instruction expensive and at the same time places so few pupils in the school as to render certain pupil activities difficult and to an extent impossible. On the other hand, some attendance units have a large pupil census with only one or two teachers employed. In the latter case, it is just as difficult to provide for necessary and desirable pupil activities.[9]
4. The low average daily attendance is a serious indictment of the county schools. The per cent of attendance based on the census is only 58.2 in the county districts, 85.7 in the graded school districts, 67.2 in fourth-class cities, and 83.6 in third-class cities. These attendance figures include pupils attending from other districts.
5. There are too many attendance units—subdistricts—in the

[7] L. E. Meece, **The Influence of School Districting on Educational Progress in Kentucky**, Master's Thesis, University of Kentucky, 1932. (Unpublished.)

[8] Ibid.

[9] Mamie West Scott, **Survey of Local School Organization of Estill County**, Master's Thesis, University of Kentucky, 1932. (Unpublished.)

county districts. This situation is shown strikingly in certain recent studies which have been made.[10] During the year 1931-32 almost one-half of the subdistricts of the Hopkins County District were emergency districts. Such districts have fewer than 50 census pupils residing therein. The same condition prevails in many other county districts.

6. Reports from the 383 local school units show that the cost of general control varied in 1931-32 from 3.54 per cent of total current expenditures in cities of the second class to 9.85 per cent in cities of the fourth class, with an average of 5.99 per cent for the state at large. The cost of instruction varied from 70.69 per cent of the total current expenditures in cities of the fourth class to 79.48 per cent in cities of the second class and 80.44 per cent in the counties, with an average of 78.67 per cent for the state at large. Table 1 gives these ratios for each of the districts and for the state at large.

   The per cent of total current expenditures devoted to general control for the state was 5.99 in 1931-32. For the entire country the figure was 4.3 per cent for 1930-31, the last year for which comparable data are available. The percentages, however, for all local units in the state, except cities of the second class, ran very much above the national averages. It must be remembered that small units with small incomes give rise to high percentages for overhead, but at the same time do not guarantee a sufficient amount for adequate administration and supervision.

7. Another shortcoming of the present system of local school units is the very high percentage of non-enrollment. Table 2 furnishes a comparison between census and enrollment for the three general types of school units. Conclusions relative to the per cent of the census enrolled in the independent graded schools should not be drawn from the data in this table because the very large enrollment in these schools coming from the territory of the county districts surrounding the independent districts makes up for any loss in enrollment from their own pupil enumerations. Data from 124 independent graded school districts in 1931-32 showed

[10] Lisenby, **School Consolidation in Scott County**, A Study, University of Kentucky, 1932. (Unpublished.) See footnote 9 also.

TABLE 1. RATIO OF THE COST OF GENERAL CONTROL TO TOTAL CURRENT EXPENDITURES AND RATIO OF THE COST OF INSTRUCTION TO TOTAL CURRENT EXPENDITURES BY TYPES OF DISTRICTS, 1931-32.*

	Counties	Cities					Graded Schools	State Total
		First Class	Second Class	Third Class	Fourth Class	Total		
General Control	$496,243	$154,513	$68,075	$61,604	$222,620	$506,812	$129,461	$1,132,516
Total Instruction	7,151,615	2,345,669	1,526,126	605,227	1,674,452	6,151,474	1,553,580	14,856,669
Total Current Expenditures	8,889,819	2,957,264	1,919,977	856,167	2,258,322	7,991,730	2,001,828	18,883,377
Ratio General Control / Current Expenditures	.0558	.0522	.0354	.0719	.0985	.0634	.0646	.0599
Ratio Total Instruction / Current Expenditures	.8044	.7931	.7948	.7069	.7414	.7697	.7761	.7867

*Minor adjustments and duplications account for the slight variations in some items of this table with similar items in Table 38.

an out-of-district enrollment varying from no non-resident pupils to 40 per cent of the total enrollment in the elementary school—grades one to eight—and varying from no non-resident pupils to 81 per cent of the total enrollment in the high school—grades nine to twelve.

TABLE 2. PUPIL CENSUS, PUPIL ENROLLMENT, AND PUPILS NOT ENROLLED BY TYPES OF DISTRICTS, 1931-32.*

ITEM	TYPE OF DISTRICT			State Total
	County	City	Graded	
Census	471,820	181,226	57,334	710,380
Enrollment	398,222	155,581	59,316	613,119
Not enrolled	73,598	25,645		97,261
Per cent not enrolled	15.60	14.15		13.69

*Enrollments in private and parochial schools have not been included. Evidence indicates, however, that the enrollments in such schools approximated 35,000 in 1931-32.

The enrollment figures given in Table 2 do not include enrollments in private and parochial schools. Since there is no accurate body of information in this state as to enrollments in these schools by types of districts, it is impossible to state accurately the number of children enrolled in these schools. It is improbable, however, that the number exceeded 35,000 in 1931-32. Upon the basis of this assumption, it can be seen that some 62,000 children of school age were not enrolled in any school during that year. This means that one out of every seven children of school age was not enrolled in the public schools in 1931-32.

Immediate steps should be taken to set up a pupil accounting system which will reveal accurately the total number of children enrolled in all types of schools and the causes of all non-enrollment.

8. The first attempt to gather age-grade data on pupils in all school districts was made by the State Department of Education in 1930-31. An age-grade table furnishes a measure of pupil progress by comparing the ages of a group of children with the grades in which they are enrolled. The assumption is that a child has made normal progress if his age falls within the limits arbitrarily established for the grade in which he is enrolled. Such a table shows, therefore, the

number of children of normal age or the number making normal progress, the number over-age or retarded, and the number under-age or accelerated.[11]

Age-grade data prepared for the different types of school districts and for boys and girls separately showed very few instances where the number of pupils accelerated in a grade exceeded the number retarded in the same grade. In fact, the number retarded in excess of those accelerated ranged from twice the number for girls in fourth-class city districts to nine times the number for boys in county districts. In the study made there were 144 opportunities for the number accelerated to exceed the number retarded, but such a condition existed in 10 instances only. In 8 of the 10 cases the excess of acceleration over retardation was for girls and in 2 instances it was for boys.

TABLE 3. SAMPLES OF RETARDATION IN KENTUCKY PUBLIC SCHOOLS, 1930-31.*

TYPE OF DISTRICT	PER CENT OF RETARDATION											
	Grade I		Grade IV		Grade VI		Grade IX		Grade XII		Total	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Counties	36.0	31.3	49.6	41.3	43.8	37.9	30.4	25.5	15.5	11.8	42.4	36.6
Cities of First Class	14.8	13.2	33.7	22.3	32.8	26.4	25.0	16.7	18.9	11.3	27.5	19 6
Cities of Second Class	16.3	10.3	29.0	21.9	33.9	25.7	23.4	15.7	14.4	11.4	25.9	17.9
Cities of Third Class	19.0	25.9	36.5	25.3	32.9	26.1	31.6	22.5	33.4	24.6	31.2	24.2
Cities of Fourth Class	22.2	19.2	33.4	26.9	32.5	26.4	34.6	23.8	27.0	22.2	30.4	23.8
Independent Graded Schools	27.5	22.6	38.0	29.3	39.6	28.5	40.0	29.6	31.3	25.5	35.4	28.0

*In the study summarized in this table, a two-year age span was used for each grade. Conditions would appear even worse than shown above if the more frequently employed age span of 18 months had been used.

Table 3 summarizes the conditions revealed in the study just mentioned. This table is read as follows: The county school districts show retardation in grade one amounting to 36 per cent for boys and 31.3 per cent for girls. In grade four the per cents of retardation for boys and girls were,

[11] Technically there is a distinction between the pupil of normal age and the pupil making normal progress, between the under-age child and the accelerated child, and between the over-age pupil and the retarded pupil. However, where the age limits for each grade are of sufficient latitude, an age-grade table furnishes a measure of pupil progress sufficiently accurate for practical purposes. In the Kentucky study a two-year age span was used for each grade.

respectively, 49.6 per cent and 41.3 per cent. For all grades the county districts show retardation amounting to 42.4 per cent for boys and 36.6 per cent for girls. After the sixth grade has been passed the proportion of retardation decreases rapidly. The reason for this decrease is clear. Those who are retarded leave school. The proportions of retardation for other types of districts may be read from the table in a similar manner. The highest per cent of retardation for both boys and girls in all grades is found in the county districts. The smallest per cent of retardation for both boys and girls in all grades is found in city districts of the second class.

For the children of the state, retardation results in at least four disadvantages: (a) those retarded tend to leave school as soon as compulsory attendance laws will permit; (b) relatively small numbers receive the advantage of a complete educational program; (c) retardation and a low compulsory attendance age permit pupils to leave school before they have profited by the opportunities offered in the secondary schools; and (d) retardation creates a difficult instructional and social situation in the school by grouping pupils of widely varying ages and experiences in the same grade or class.

For the state, retardation may mean (a) an increased number of children to be cared for at the lower levels with a consequent increase in the teaching staff or loss in efficiency as a result of excessive teaching loads; (b) a poorer educational product as a result of early withdrawals; (c) possible increase in costs; and (d) a decrease in instructional efficiency resulting from the difficult social situations created by the grouping of pupils of different levels of development in the same grades or classes.

Other shortcomings might be enumerated and discussed. However, the foregoing, together with other shortcomings treated in the division on finance, suffice to illustrate the need of more efficient local school organization and administration. It is the opinion of the Commission that one of the best ways to eliminate these difficulties and inequalities is to have fewer local school units and to have uniform laws governing them.

Chart 2 represents the first attempt to give a picture of the location of all city and independent graded school districts in Kentucky. The chart shows also the approximate location of all public secondary schools in Kentucky in 1932-33. The information contained in this chart was obtained largely from county superintendents. It is to be expected that in a few cases the boundaries of city and independent districts are in error as to location and extent. On the whole, however, this picture reveals the areas of the state located within city and graded school district boundaries. A study of this chart makes more apparent some of the reasons for gross inequalities in the program of public education in Kentucky.

The administration of higher education.—Kentucky maintains five institutions of senior college rank for white persons and two institutions of higher learning for colored persons. One of the latter two is a B grade, four-year college according to the rating of the Southern Association of Colleges and Secondary Schools for certain colleges for Negroes. The other is a two-year college. The University of Kentucky, located at Lexington, was established in 1865. The Western Kentucky State Teachers College and the Eastern Kentucky State Teachers College were established in 1906 as normal schools. In 1922 the Murray State Teachers College and the Morehead State Teachers College were created. The Kentucky State Industrial College for Colored Persons, a four-year institution located at Frankfort, was established in 1886, while the West Kentucky Industrial College, located at Paducah, was established in 1918.

Each of these colleges is controlled by a board appointed by the Governor. The board of the University of Kentucky is composed of 12 members, appointed by the Governor for six-year terms, and three ex officio members. Four members of this board are appointed each biennium. One of these is a member of the State Board of Agriculture, one is appointed from three nominees (alumni) named by alumni of the University, and two are prominent citizens, one representing each of the two leading political parties. Except for the alumni, no two members may be selected from the same county.

The boards of Western and Eastern Teachers Colleges are composed of four members, appointed by the Governor, and the

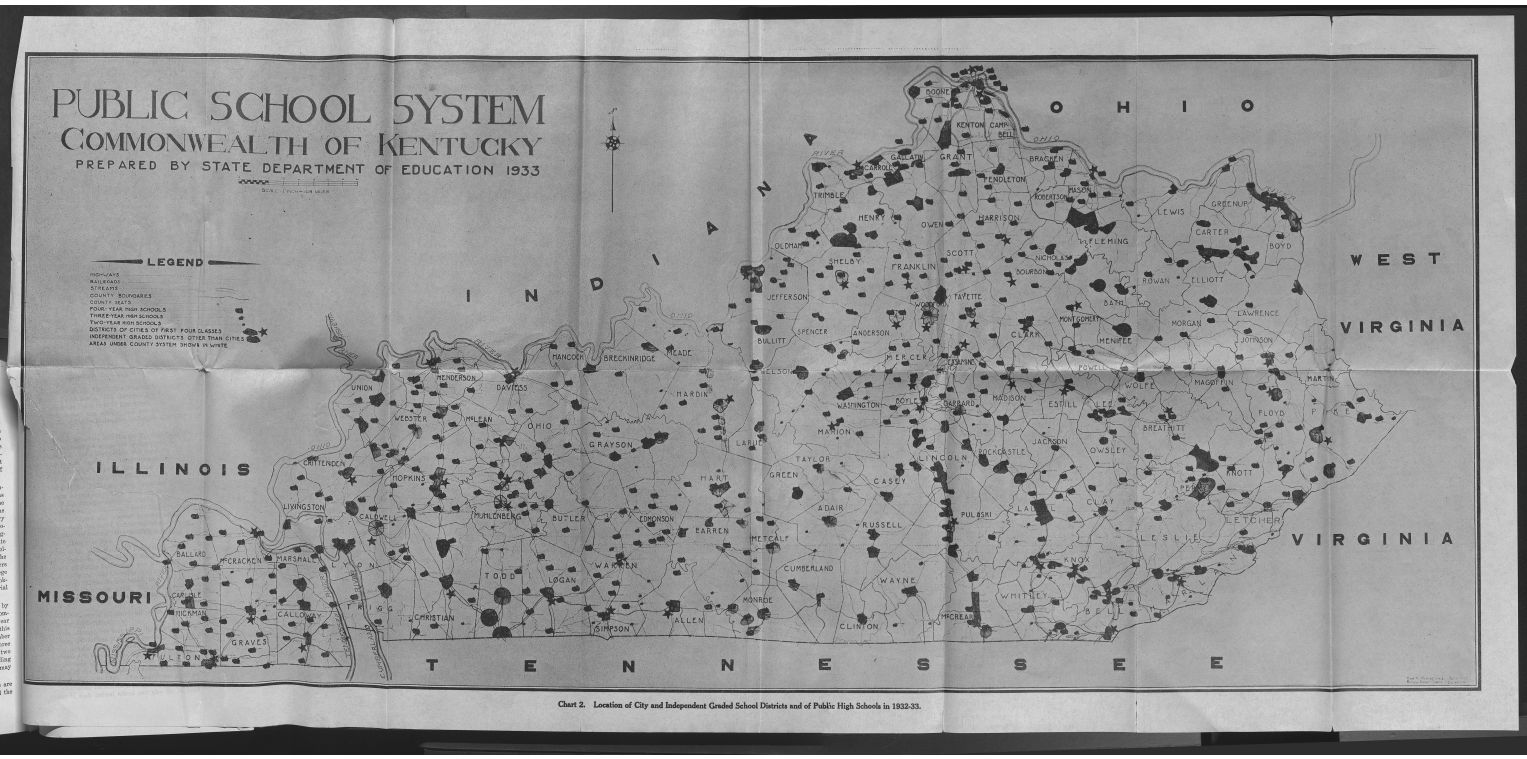


Chart 2. Location of City and Independent Graded School Districts and of Public High Schools in 1932-33.

Superintendent of Public Instruction who serves as a member and chairman of each board. The Governor appoints two members every two years for a term of four years. Not more than two may be from any one county, and not more than three (Superintendent of Public Instruction included) from the same political party.

The boards of Morehead and Murray Teachers Colleges are composed of four members, appointed by the Governor, and the Superintendent of Public Instruction who serves as a member and chairman of each board. The Governor appoints two members every two years for a term of four years. Nothing is said in the law about residence or party affiliation.

The board of the Kentucky State Industrial College for Colored Persons is composed of three members, appointed by the Governor, and the Superintendent of Public Instruction who serves as a member and ex officio chairman. The Governor must appoint three intelligent and discreet persons, subject to the Senate's approval, to this board, and no two appointed members can reside in any one county. One member is to be appointed each year for a three-year term.

The board of the West Kentucky Industrial College is composed of four members, appointed by the Governor, and the Superintendent of Public Instruction who serves as a member and ex officio chairman. The Governor must appoint four intelligent and discreet citizens to this board, two being appointed every two years for four-year terms. The two members whose terms end at the same time shall not belong to the same political party.

Membership on any of the boards set out above is not incompatible with any public office.

No serious attempt has been made to coordinate the programs of these institutions of higher learning, although it is true that the General Assembly made provision for a Normal Executive Council, a semi-coordinating body, to be composed of the Superintendent of Public Instruction and the executive officer of each of the normal schools, when it created the two older teachers' colleges in 1906. This council was given authority by the act creating the schools to *prescribe* the course of study to be taught in each normal school and also the authority to

determine the educational qualifications for admission to and graduation from these institutions.

When the two new normal schools were created in 1922, the General Assembly provided for an executive council for these schools, to be composed of the Superintendent of Public Instruction and the executive officer of each school. This council was given authority to *recommend* the course of study to be taught in each of the said schools and the educational qualifications for admission to and graduation from them. These recommendations, when adopted by the board of regents of each school, were to become the prescribed courses and qualifications. It should be borne in mind that the University of Kentucky has had no official relationship with either of the executive councils created by the General Assembly, nor have the colleges for Negro persons had any connection with these councils. In recent years these councils have met as one body.

State Board of Examiners.—There now exists a State Board of Examiners whose duty it is to cause to be held in each county of the state a teacher's examination twice each year. This Board is composed of the Superintendent of Public Instruction, the Director of Certification of the State Department of Education, and an educator appointed by the Superintendent. This board is a "hold over" from the time when most teachers were certificated by examination. Few teachers are certificated in such manner now. There will, no doubt, continue to be fewer so certificated. The work of the State Board of Examiners is swiftly passing into the hands of other functionaries in the State Department of Education.

State Textbook Commission.—There now exists a State Textbook Commission whose duty it is to adopt textbooks for uniform use throughout the state except that boards of education in city school districts, embracing cities of the first four classes, and boards of education in county districts, maintaining a nine months school term, may select books from a list of 10 books in each subject approved by this Commission. The Commission is composed of the Superintendent of Public Instruction, ex officio secretary, and eight persons appointed by the State Board of Education. These eight persons must be engaged in educational

work in the state and must have educational qualifications of not less than graduation from a standard senior college. These commissioners had been appointed by the Governor until 1930, when a dispute arose, which resulted in the passage of an act giving the State Board of Education the appointive power.

Vocational Education Board.—When the General Assembly accepted the provisions of the Federal Vocational Education Act of 1917, it provided that there should be a Vocational Education Board composed of the Superintendent of Public Instruction, the President of the University of Kentucky, the Attorney General, the Secretary of State, and two men appointed by the Governor for two-year terms, one to be a superintendent of schools and the other to be engaged in "farming or other business." The same Board was designated to carry out the provisions of the Federal Rehabilitation Act which was passed in 1920. Since the position has been taken that the work of this Board constitutes, in the main, a part of the state's program of general education, it is recommended that the State Board of Education administer the provisions of the two federal acts referred to above, and that the Vocational Education Board be discontinued.

State library facilities.—The library service of a state should constitute potentially one of the most important state educational agencies. The significance of state library work for education in general lies along several different lines such as: (1) assisting the elementary and secondary schools in meeting their teaching problems; (2) aiding higher education in dealing with instructional work; (3) making available facilities for research which is of distinct importance to all aspects of educational work; (4) rendering even more pointed and direct assistance to all departments of state government; and (5) promoting interest in libraries throughout the state.

These functions are provided for in Kentucky, as far as they are available at all, through the instrumentality of about half a dozen agencies. Some of these undertakings are poorly manned, inadequately equipped, and ineffectively operated.

An Improved Administrative Organization

Thus far an attempt has been made to describe the present status of the administrative organization for the educational

RECOMMENDED ADMINISTRATIVE ORGANIZATION FOR EDUCATION IN KENTUCKY

Chart 3. Recommended Organization for the Administration of Public Education in Kentucky.

program of the state, with the exception of certain phases of special education which are treated in Chapters VI, VII, and VIII. The problem ahead is to describe a more feasible and a more reasonable administrative organization for the program of education in Kentucky. Chart 3 is submitted as a diagram of an improved administrative organization for the system of public education in the state. According to the principles announced at the outset of this chapter, it must be recognized that any administrative organization that is proposed must be considered a state organization rather than a local organization; likewise, the program of education must be accepted as a state program rather than a local program. What follows concerns the formulation of plans for the effective administration of a state business—the business of educating the youth of the state.

State Board of Education.—The government of the state is divided into three branches—the executive, the legislative, and the judicial. The administration of the state school system is distinctly a part of the executive branch of the state government. It is recognized, however, that the administration of a state school system lies so closely to the changing social and economic life of the people that specific laws, administered by an elected official, are not adequate for the best development of an efficient program of education.

Accepted theories of government and accepted theories of education lend support to the practice of enacting general laws which provide for the organization and support of an adequate school system, and which at the same time provide for a board of representative citizens with regulatory and directory powers to administer the state program of education and to choose an executive officer. This same practice in government organization is applied in the commission form of government. The commissioners are the representative citizens, the city manager their executive officer. It is recommended, therefore, that the Governor be empowered by legislative enactment to appoint from the state at large a board of seven representative laymen to be known as the State Board of Education, and to have control over the elementary and secondary schools; vocational education and civilian rehabilitation; and the two industrial colleges for colored persons. The two latter institutions have been included

Chart 3. Recommended Organization for the Administration of Public Education in Kentucky.

under the State Board of Education because it is the opinion of the majority of the members of the Commission that a more efficient system of higher education for Negroes in Kentucky can be effected under this plan rather than for each institution to continue operating under a separate board of control. A study of the management of these institutions in the past warrants this position.

In order that the initiation of this proposal may not disturb the present state administration of education, it is proposed that the legislative enactment of 1934 provide that: (1) the Governor shall appoint four representative laymen from the state at large to assume office on July 1, 1934, who together with the present ex officio Board shall constitute the State Board of Education until the first Monday in January, 1936; and (2) on or before the first Monday in January, 1936, the Governor shall appoint three representative laymen from the state at large, who together with the four previous appointees and the Superintendent of Public Instruction as ex officio chairman shall constitute the State Board of Education. The members of the Board should be allowed necessary traveling expenses.

In order that the Board may be a continuous body, it is suggested that (1) two of the four members appointed to take office in July 1, 1934, be appointed to hold office until July 1, 1936; (2) the other two members be appointed to hold office until July 1, 1937; (3) two of the three members appointed on or before the first Monday in January, 1936, be appointed to hold office until July 1, 1938; and (4) the remaining member of the board be appointed to hold office until July 1, 1939. Beginning with the appointments in July, 1936, all appointments should be for four years.

Current practices with respect to state board of education membership reveals the following conditions:

1. Eleven states have no ex officio members on the state board. In these cases all members are appointed by the governor, in all except two states.[12]
2. Eight states have one ex officio member on the state board, this member being the state superintendent of schools in each case.[12]

3. Twenty-nine states have a majority of the state board members appointed by the governor.[12]
4. Eleven states have a majority of the state board members ex officio.[12]
5. Eight states have a wholly ex officio state board.[12]
6. Authors of school survey reports have, almost without exception, recommended that a state board be appointed by the governor. However, three surveys made prior to 1920 recommended appointment or election by popular vote.[13]
7. Most writers in the field of educational administration favor an appointive board.

Commissioner of Education.—It was pointed out in the first part of this chapter that the Superintendent of Public Instruction is a politically elected officer unable to succeed himself. This manner of selecting the chief educational officer of the state is fixed by the Constitution and cannot be changed except by constitutional amendment. It is recommended that no effort be left unexpended to amend the Constitution so that the State Board of Education may select its executive officer—the Commissioner of Education.[14] It is recommended, however, that the Superintendent of Public Instruction serve as ex officio chairman of the State Board of Education as long as he is elected to this position.

It should be unnecessary to argue that an executive officer of an administrative board should be chosen by that board. This is now the practice in Kentucky in the case of some state boards other than those dealing with the state program of education. It is also true that all boards of regents of the teachers' colleges elect presidents who serve as their executive officers, and that the President of the University of Kentucky is the executive officer for the Board of Trustees by which he is elected.

State Department of Education.—The State Department of

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[12] **Biennial Survey of Education in the United States**, 1928-30, Bulletin, U. S. Office of Education, No. 20, Vol. I, Chap. i, 1931, pp. 3-4.

[13] W. S. Deffenbaugh, op. cit., p. 5. See also **Missouri State Teachers Association**, Bulletin, 1921, No. 1, p. 16.

[14] See (a) **Organization and Administration of State Government in Alabama**, Part I, Vol. I, Brookings Institute, Washington, D. C., 1932, p. 334; (b) **Survey of State-Supported Institutions of Higher Learning in Arkansas**, Bulletin, U. S. Office of Education, No. 6, 1931, p. 135; (c) **Report of the Efficiency Commission of Kentucky, The Educational System of Kentucky**, 1923, p. 64; (d) **Public Education in Kentucky**, General Education Board, New York, 1921, p. 24; (e) **Survey of Education in West Virginia, Vol. I, Organization, Administration, and Finance**, 1928, p. 34.

Education is a service organization. It renders services to the local school units, to the special schools, to those interested in special phases of education such as adult education, and to the institutions of higher education by giving advice and counsel in the solution of school problems. It renders service to the Superintendent of Public Instruction and to the State Board of Education by gathering for them such information as they may need to direct wisely the total educational program of the state. Finally, it serves the local school units by assisting them in such a supervisory program as will make instruction effective for all groups.

The State Department of Education should include such divisions as the Superintendent of Public Instruction or the Commissioner of Education, as the case may be, finds most effective, but it is probable that such organization should include the following divisions: financial administration, supervision, teacher training and certification, public relations, research and statistics, vocational education, school buildings and grounds, library service, and special education. The personnel of the Department should be chosen because of special qualifications to perform the duties of certain definite positions. One or two years of graduate work in the field of the assignment should be deemed a reasonable minimum requirement. The tenure of office should depend upon efficient service and upon good behavior. Each staff member, each clerk, and each worker in the State Department of Education should be nominated by the Superintendent and elected by the State Board of Education. This procedure should serve as an example to the local school units in choosing professionally trained personnel in an absolutely professional manner.

The number of staff members in the State Department of Education will depend upon the work to be done. Definite programs of work should be planned covering the total school program. The programs should be planned from a long-time as well as a short-time point of view. There should never be any hesitancy in employing new staff members or new workers should the work require it. On the other hand, personnel not needed should be dismissed promptly. Salaries paid to staff members and workers should be sufficiently high to call the best talent

in the state to the task to be performed. Poor or inefficient personnel in the Department represents a wasteful expenditure of funds. The employment of the best personnel available, however, is a wise investment for the state.

The administration of local school units.—The following paragraphs contain recommendations as to the first steps to be taken in remedying the conditions described in the foregoing section of this chapter. When these have been accomplished, other changes and improvements will, of course, present themselves for consideration. These recommendations are:

1. That the local school units now existing—counties, cities of the first class, cities of the second class, cities of the third class, cities of the fourth class, and independent graded school districts—be recognized as constituting local school units upon the same and equal bases.
2. That each school district be governed by a board of education composed of five members elected from the district at large, and that the board be empowered to select a superintendent of schools to serve as its executive officer, to elect teachers upon nomination of the superintendent, and to do all things necessary for the efficient administration of the schools under its control.
3. That all existing school laws be repealed and there be enacted in their stead a simple and progressive school code drafted so that, in so far as possible, all of its provisions shall be applicable to all school districts, save those, of course, which apply to special schools and higher education.
4. That each local school unit be required to maintain the following minimum standards:

   a) Make provision for or maintain at least one high school, the curriculum of which shall carry pupils through the twelfth grade.
   b) Provide for or maintain at least one high school which shall be accredited by the proper authorities in the highest classification used by such authorities.
   c) Maintain a pupil census of at least 350 white children.

   There are 371 local school units now in existence (May, 1933). According to the school census of April,

1932 (the last one taken), the adoption of this recommendation would reduce the number of local school units to 238. Of this number, 49 would be complete county school units and approximately 50 other counties would have not more than 2 local school units including the county district.

5. That the State Board of Education be authorized and directed to keep in operation a continuous survey to determine whether each local unit is meeting the legal provisions for its organization. Such a continuous survey should indicate also the ability of the local school unit to maintain and operate the required state program of education. If a local school unit fails in maintaining standards, the State Board must have authority to remedy the conditions. The continuous survey should indicate from time to time the advantages of combining two or more local units.
6. That the combination of local units shall be interpreted to mean the combination of two or more local school units, whether they be districts embracing counties, cities, towns, or unincorporated villages.
7. That the combination or consolidation of two or more local school units, when it seems necessary, may be effected by concurrent action of the local boards of education involved.
8. That local school units shall be required to levy local taxes to supplement state funds in support of the state program of education.
9. That school attendance areas within the local school units may have the privilege of voting additional taxes to aid in school support. Thus, no community will be denied the privilege of exerting as great an effort as its citizens desire in behalf of the education of their children.

Such a plan as outlined above places the administration of the state program of education under the direction of the state and at the same time capitalizes the effort and initiative of each community.

The administration of the program of higher education.— It has been recommended on page 57 that the two colleges for Negro persons should be placed under the control of the reorgan-

ized State Board of Education; therefore, the recommendations contained in this section should be interpreted as applying only to the University of Kentucky and the four teachers' colleges.

It is the opinion of the members of the Commission that the best interests of the state-maintained institutions of higher learning will be furthered by permitting the University of Kentucky and the four teachers' colleges to have their own boards of control. It is recommended that the present board of control for the University of Kentucky remain as now provided by law and that the same provisions of the law apply to all of the four teachers' colleges as now apply to the Western and Eastern Teachers Colleges.

In order that there may be a feasible plan of coordination of the policies and programs of these institutions, it is recommended that the laws providing for the Normal Executive Council and the similar council for the newer teachers' colleges be repealed and that there be created a council on public higher education composed of the presidents or chief executive officers of the five institutions for white persons; a member of each of the boards of the four teachers' colleges, said member to be selected by the board and to be some person other than the Superintendent of Public Instruction; three lay members of the Board of Trustees of the University of Kentucky, said members to be selected by the Board; two lay members of the State Board of Education, said members to be selected by the State Board; the Dean of the College of Education of the University of Kentucky; and the Superintendent of Public Instruction as ex officio chairman. This Council of 16 members should be known as the Council on Public Higher Education and should be given authority by law to determine the curricular offerings for the 5 institutions of higher learning, the amount of entrance fees, and the qualifications for admission to and graduation from each of these institutions. Furthermore, this Council should be given authority to consider and formulate the financial needs for each institution, and, on the basis of the needs of the various institutions, should recommend to the State Budget Commission or to the proper authorities a budget covering the needs of all the institutions of higher learning for white persons maintained by the state.

The Council should be required to hold at least regular quarterly meetings in the office of the Superintendent of Public Instruction or such other place as may be designated by him, should be required to keep a full and accurate account of the proceedings of all its meetings, and should publish a biennial or annual report of the educational and financial affairs of the five institutions of higher learning for whites. The Council should be empowered to appoint a part-time or full-time secretary, other than a member of its personnel. It should be given authority to require such general and special reports of the executive officers of each institution of higher learning as it may deem necessary for the effective carrying out of its responsibilities.

The certification of teachers.—There seems to be no further need to certificate teachers solely upon the basis of an examination. There would seem, then, to be no further need for a State Board of Examiners. Since the State Board of Education is responsible for the administration and supervision of all the common schools of the state, it follows, that the State Board of Education should certificate the teachers under its supervision. It is recommended, accordingly, that there be no further certification of teachers by examination solely, but that there shall be constituted in the State Department of Education a division of teacher training and certification, through which the State Board of Education may administer its program of teacher training and certification.[15] Certification may be effected upon the basis of credentials only, or upon the bases of credentials and examination. In any event the program of certification should follow definite rules and regulations prescribed and approved by the State Board of Education.

School books and instructional supplies.—The State Textbook Commission is another special board or commission whose duties belong under the supervision of the State Board of Education. If the State Board of Education is to be held responsible for the administration and supervision of the common schools, then it should be assigned the duty of selecting and furnishing textbooks and other instructional supplies. It is recommended, therefore, that the following procedure be prescribed:

[15] It will necessary, of course, for certain aspects of the training program for teachers to be worked out jointly by the State Board of Education and the new Council on Public Higher Education.

1. That for each course in school—grade one to grade twelve—which the State Board of Education prescribes or approves there should be listed two, three, four, or five of the leading textbooks.
2. That the State Board of Education should list the books required upon the recommendation of the Superintendent of Public Instruction and his professional staff.
3. That the school board of each local school unit, upon the recommendation of the superintendent, who should have consulted the supervisors, principals, and teachers of his schools, should select a book or books from the list which shall be used for a reasonable length of time.
4. That there should be furnished free of charge to the pupils sufficient books for adequate instruction.
5. That textbooks and instructional supplies may be furnished by the state, or by the local school unit, or by the state and local unit as a cooperative enterprise.

It is not felt that the recommendations of this section pertaining to school books and instructional supplies should be put into effect immediately. Under existing laws there is to be a textbook adoption in 1935. It is the opinion of the Commission that this adoption should be made as now provided by law and that the recommendations of this section pertaining to the adoption of textbooks not be put into operation until some time after 1935. The recommendation pertaining to free textbooks must await, of course, the time when the General Assembly makes provision for funds for such purposes.

An adequate state library system.—Earlier in this chapter an attempt was made to point out briefly the present status of the library service of the state. It was shown to be in a rather chaotic condition.

It would seem that a desirable plan of library service, in so far as the needs of the schools are concerned, should include at least two divisions: (1) a division of library supervision and service lodged in the Department of Education and made available to all public schools, colleges, and municipalities in the state; and (2) a central or integrated library at the University of Kentucky adequate for research purposes.

The first part of the plan would provide for a division in

the State Department of Education, in which technically trained personnel would be available for the inspection and approval of public school libraries. This division would also offer advice and and counsel to all school, college, and public libraries throughout the state. Its service may be characterized as technical assistance to library officials in any library in the state.[16]

The second part of the plan contemplates a general integrated state library at the University. Certain considerations supporting this plan are set out in the following paragraphs.

In the course of the last two or three years, the University of Kentucky has begun to formulate a definite library plan with respect to the social science materials which it is acquiring. The plan has grown out of the fact that economics, education, history, political science, and psychology have developed substantial research interests and have made provisions for graduate work leading to the Ph. D. degree. In general outline, the library plan which the University has developed for social science work contemplates emphasizing the collection of documents and other research materials having to do with state and local problems. Among the types of materials on which particular emphasis is placed are the following:

1. Official documents published by the State of Kentucky, its local subdivisions, and, to a considerable extent, those issued by other states and their subdivisions.
2. Publications and archives of semi-governmental, state and local organizations, associations, and agencies.
3. Kentucky newspapers and, to a lesser extent, newspapers from other sections of the country.
4. Official records of colleges and universities.
5. Records and publications of religious organizations.
6. Records of industrial, financial and agricultural activities in Kentucky.
7. Significant biographical material.
8. State and local histories, maps, and other original and semi-original historical materials.

[16] Through the generosity of the General Education Board of New York City, a division of library service was established in the State Department of Education, July 1, 1933. A professionally trained librarian was placed in charge of this division.

SUMMARY OF PRESENT ADMINISTRATIVE ORGANIZATION

1. The State Board of Education is an ex officio board composed of the Superintendent of Public Instruction, the Attorney General, and the Secretary of State. These three officers have been members of this Board by legislative enactment since 1838. For a short period late in the nineteenth century these three members selected two professional schoolmen to serve with them on the State Board of Education.

2. a) The Superintendent of Public Instruction is, by virtue of the Constitution, a politically elected officer elected for a four-year term and may not succeed himself in office. No specific educational qualifications are required of him.

b) Though there are many conflicting and vague provisions in the school laws concerning his powers and duties, the Superintendent of Public Instruction is the executive officer of the State Board of Education with an advisory relationship with city and independent graded school districts, and with both advisory and directory relationships with county school districts.

3. The State Department of Education does not exist, as it should, as an agency of the State Board of Education, but rather as a division of government under the control of the Superintendent of Public Instruction.

4. a) The General Assembly has seen fit to create the following types of school districts, namely: (1) city school districts of the first, second, third, and fourth classes; (2) independent graded common school districts; and (3) county school districts.

There are 371 school units (May, 1933), 68 of which are city school districts; 183, graded school districts; and 120, county school districts, 12 of which are complete county units. The county districts are divided into approximately 7,000 subdistricts. The people elect 3 subdistrict trustees in each subdistrict. More than 23,500 school officials direct the activities of slightly more than 17,000 teachers. Each type of district has its own body of school laws. While there is much in common in the various school codes, there exist significant differences among

all of them. No valid reason exists for these differences except in a very few cases.

b) There are variances in (1) size of districts—from one hundred census pupils in a few small independent graded districts to almost sixty thousand census pupils in the Louisville City District; (2) type of control—from three executive officers for a city of the first class to one executive officer in all other districts save cities of the second class which may have two executive officers; (3) number and time of election of board members —cities of the third class have nine board members, cities of the fourth class have six, and all others have five members; (4) school tax rates may vary by law from a minimum of $0.25 on each $100 of annual valuation of property in certain types of districts to $1.50 maximum rate for certain types of districts; (5) some boards levy their own taxes, others do not; (6) county districts have three subdistrict trustees in each subdistrict or attendance area—others have neither subdistricts nor subdistrict trustees; (7) costs of administration are considerably higher in some types of districts than in others, and all school administrative costs are higher in Kentucky than in the nation, due largely to the number of small districts; and (8) the percentages of nonenrollment and retardation are enormous, especially for county districts. One child in six is not enrolled in the public schools, and approximately one child in three in school is retarded.

5. Kentucky maintains five institutions of college rank for white persons, namely, the University of Kentucky and the four teachers' colleges at Bowling Green, Richmond, Murray, and Morehead. It maintains also two collegiate institutions for Negroes. Eight per cent of the total population of the state is colored. Each of the seven institutions has its own board of control. There exists a Normal Executive Council, two councils in fact, composed of the presidents of the four teachers' colleges and the Superintendent of Public Instruction. This Council is the only coordinating agency for the institutions of higher learning. Its powers extend only to entrance requirements and curricular offerings, there being no coordinating agency in so far as business and financial matters are concerned.

6. There yet remains a State Board of Examiners composed of the Superintendent of Public Instruction, the Director

of Certification of the State Department of Education, and an educator appointed by the Superintendent of Public Instruction. This is a "hold over" board from the time when most teachers were certificated by examination instead of upon credentials as is the case today. The Board has outlived its usefulness.

7. A State Textbook Commission composed of nine members, including the Superintendent of Public Instruction, who is ex officio secretary of the Commission, adopts the basal texts in all fields of the common schools except for school districts embracing cities of the first four classes and county school districts maintaining a nine months school term. For these districts the Commission lists 10 books in each field, any 1 of which may be adopted by these district boards. All of the members of the Commission, with the exception of the Superintendent of Public Instruction, are appointed by the State Board of Education.

8. There exists a board called the Vocational Education Board composed of the Superintendent of Public Instruction, the President of the University of Kentucky, the Attorney General, the Secretary of State, a public school superintendent, and a farmer or business man—the latter two appointed by the Governor for two-year terms—which administers the provisions of the Federal Vocational Act of 1917 and the Federal Rehabilitation Act of 1920.

9. The public schools of Kentucky at no level have the advantage of an adequate and coordinated program of library service.

Recommendations

1. The State Board of Education should be composed of outstanding laymen appointed from the state at large. It is recommended that: (a) the Governor be empowered to appoint four lay members of the State Board to take office July 1, 1934; (b) three additional laymen be appointed by the Governor to take office the first Monday in January, 1936; (c) the Superintendent of Public Instruction serve as ex officio chairman of the Board as long as he is elected to office; (d) the Attorney General and Secretary of State serve as members of the State Board of Education until the first Monday in January, 1936; (e) the Board control the common schools, the colleges for Negroes, and

vocational education and civilian rehabilitation; and (f) members of the Board be appointed for four-year terms to serve without pay other than necessary traveling expenses.

2. The Constitution should be amended so that the reorganized State Board of Education shall appoint the chief state school officer who shall be known as the Commissioner of Education and who shall serve as the chief executive officer of the Board. The Board should determine the qualifications, salary, and tenure of office of the Commissioner of Education.

3. The reorganized State Board of Education should, upon the recommendation of the Superintendent of Public Instruction or the Commissioner of Education, select the entire personnel of the State Department of Education. The Superintendent or Commissioner should determine the number and type of divisions of the State Department of Education necessary for efficient administration, and should nominate, for election by the State Board, personnel for each division specifically trained and competent to carry on the work to which they are assigned.

4. Steps should be taken toward organizing each county as a local school unit or district. As a step in this direction it is proposed that: (a) each school unit shall make provision for or maintain at least one high school, the curriculum of which shall carry pupils through the twelfth grade; (b) each school unit shall provide for or maintain at least one high school which shall be accredited by the proper authorities in the highest classification used by such authorities; and (c) no local school unit shall be continued as such unless it has a pupil census of at least 350 white children.

It is intended that there shall be no difference in the administration of the educational program in local school units or districts. It may be necessary, however, to provide for differences in the fiscal administration of certain local school units or districts to facilitate coordination with the civil administration of the area which these local school units or districts embrace. With this end in view all common school laws should be repealed and a simplified school code adopted in their stead.

5. The University of Kentucky and the four teachers' colleges should continue to be governed by their own boards of control, but there should be created a Council on Public Higher

Education composed of the presidents or chief executive officers of the five institutions for white persons; a member of each of the boards of the four teachers' colleges, said member to be selected by the board and to be some person other than the Superintendent of Public Instruction; three lay members of the Board of Trustees of the University of Kentucky, said members to be selected by the Board; two lay members of the State Board of Education, said members of the State Board of Education to be selected by the State Board; the Dean of the College of Education of the University of Kentucky; and the Superintendent of Public Instruction as ex officio chairman.

This Council should be given authority to (a) determine the curricular offerings for the five institutions of higher learning; (b) determine the amount of entrance fees; (c) determine the qualifications for admission to and graduation from each of these institutions; and (d) consider and formulate the financial needs for each institution.

6. The State Board of Examiners should be discontinued and all certificates should be issued through a division of teacher training and certification in the State Department of Education in accordance with the rules and regulations of the State Board of Education.

7. a) Eventually the laws relating to the adoption of textbooks should be changed so that the State Board of Education shall, upon the recommendation of the Superintendent of Public Instruction or Commissioner of Education and his professional staff, list two, three, four, or five of the leading books for each of the courses approved by it. Under these revised laws each district board of education should, upon the advice of the superintendent and his staff of supervisors, principals, and teachers, select a book or books for each course prescribed. The books so selected should be used for a reasonable length of time.

b) As soon as the state's finances permit, textbooks should be furnished to children free of charge.

8. Since the work of the Vocational Education Board constitutes, in the main, a part of the state's program of general education, it is recommended that this Board be discontinued and its work taken over by the State Board of Education.

9. Steps should be taken to develop an efficient program of

library service for the common schools through the State Department of Education, and a comprehensive research library should be maintained at the University of Kentucky.

CHAPTER III

FACTORS AFFECTING THE ORGANIZATION OF THE PUBLIC SCHOOL CURRICULA

Introduction

The major purpose of education is to train people to the end that they may become individually and socially efficient. In order that this purpose may be accomplished, educational enterprises are organized, staffed, administered, and financed. The core of the educational enterprise is the curriculum, and, in so far as the curriculum is selected, organized, and administered in terms of the individual and social needs of the people to be served, the educational purpose may be achieved. Broadly speaking, the curriculum may be thought of as including all those factors—teaching services, materials of instruction, physical facilities, student experiences and activities—that enter into the learning situation. In a specialized sense the organization of the curriculum is thought of as including merely the selection and arrangement of learning materials. The former conception rather than the latter is the viewpoint adopted here.

The public school curriculum undertakes to meet the needs of the school population of the state at the elementary, secondary, and college levels. A consideration of the curriculum in Kentucky involves a study of two major problems: (1) to what extent is the curriculum in Kentucky selected and organized to meet the needs of the people of the state; and (2) what may be done in order that the curriculum may become a more effective instrument in accomplishing the school's purposes. These two problems must be faced as they relate to the elementary, the secondary, and the college programs.

The Elementary School Curriculum

Through the elementary curriculum, the school seeks to accomplish for the child the following major purposes: (1) the development of a healthy body and a wholesome mental attitude; (2) the development of control over the fundamental subjects;

(3) the development of an understanding of social relationships; (4) the development of habits of clear thinking; (5) the development in the child of the ability to discover his own aptitudes; and (6) the development of an appreciation of, and a desire for, worth while activities. If these purposes are to be achieved through the school program, the curricular activities must be organized into subject fields, and courses of study must be developed in terms of the individual and social needs of children at the elementary school level.

The elementary school curriculum in Kentucky includes the following separate subjects: reading, spelling, writing, language, arithmetic, history, geography, civics, health and physical education, agriculture, nature study, music, and art. These subjects are required by law to be taught in the elementary grades. It has been the task of educational leaders to organize these separate subjects in such a way that they will, as far as possible, carry out the major purposes of education. In order that the subjects may serve to carry out the educational purposes of the school, (1) courses of study should be prepared in which learning materials and activities are suggested; (2) trained teachers should be employed; (3) the internal organization of the school should be determined; (4) textbooks should be supplied; (5) libraries should be purchased; (6) equipment and teaching supplies should be provided; (7) buildings should be erected; (8) the length of term should be standardized; (9) supervision should be furnished; and (10) criteria should be established for measuring results.

Many factors that prevent the effective operation of the elementary school curriculum may be found, but it shall be the purpose here to enumerate under the 10 divisions listed above some of those obstacles which legislation and the reorganization of the school program may help to eliminate.

Courses of study.—It is the obligation of the state in its program of education to see that the children in every school have access to a complete elementary curriculum. Examination shows that many children in the state do not have the advantage of a well-organized elementary curriculum. The State Department of Education has prepared, published, and distributed to the schools of the state, courses of study covering all the subject

fields required by law. These courses have been organized to the end that the purposes of the elementary school program may be achieved. There is evidence that these courses of study are not always effective in the schools.

Training of teachers.—The curriculum in the elementary school cannot be effective unless a trained teacher is in charge of the program. In Table 4, which was compiled from data on all of the public school teachers of the state except those of the Louisville public schools, there is a comparison of the training of elementary and secondary teachers. It is seen that whereas

TABLE 4. TRAINING OF TEACHERS ON BASIS OF CERTIFICATES HELD, OCTOBER, 1931.*

TEACHERS	CERTIFICATES BASED ON			
	Two or More Years of College Training		One-half Year or Less of College Training	
	Number	Per Cent	Number	Per Cent
Elementary	3,792	30.6	8,624	69.4
Secondary	2,990	94.8	163	5.2

*Compiled from Report of Subcommittee on Employed Personnel.

94.8 per cent of the secondary teachers possess certificates based on two years or more of college work, only 30.6 per cent of the elementary teachers have certificates based on this amount of training. From another viewpoint, it is seen that whereas only 5.2 per cent of the secondary teachers have certificates based upon one-half year or less of college work, 69.4 per cent of the elementary teachers possess certificates of this type. It should be stated that the average amount of training of the teachers in both groups is, of course, in excess of the requirements of the certificates which they hold. Can teachers with such limited training as the majority of the Kentucky elementary teachers possess, be expected to teach effectively?

School organization.—The aims and objectives of the elementary and secondary schools may best be accomplished under a six-six or a six-three-three plan of organization. Some of the more progressive states are being organized on the six-six plan and a very large percentage of the cities have the six-six plan of organization or some modification of it. A very small percent-

age of the elementary schools in county systems have this plan of organization. The teacher is the main factor in organizing and administering the small school and the sole factor in giving instruction. A curriculum for a six-grade school would be much simpler to administer than one of eight grades. Under such an organization, the elementary curriculum could become in fact an integrating factor in the education of children.

One evidence of the present ineffectiveness of the organization and administration of the elementary curriculum in Kentucky schools is the fact that 23 per cent of the enrollment in the elementary grades in the state as a whole is in the first grade. Table 5 gives the percentages for the different types of districts. Table 6 shows that for the state as a whole, as might be expected, the number of children of age 6 is very nearly one-eighth of the population from 6 to 13 years, inclusive. The enrollment in grade one is twice what it ideally should be according to the distribution of children by age. This ratio is one child in four instead of one child in eight.

TABLE 5. COMPARISON OF FIRST-GRADE ENROLLMENT WITH TOTAL ELEMENTARY ENROLLMENT, 1931-32.*

GRADE ENROLLMENT	TYPE OF DISTRICT			Total
	County	City	Graded	
Enrollment in Grade I	94,020	22,146	9,602	125,768
Enrollment in Grades I-VIII	372,850	123,158	45,166	541,174
Percentage in Grade I	25.2	17.9	21.3	23.2

*Kindergarten enrollment in cities included.

TABLE 6. COMPARISON OF POPULATION OF AGE 6 WITH POPULATION OF AGES 6-13 YEARS, INCLUSIVE, ACCORDING TO THE SCHOOL CENSUS OF APRIL, 1932.

POPULATION GROUP	TYPE OF DISTRICT			Total
	County*	City†	Graded‡	
Population of Age 6	41,990	6,521	4,740	53,251
Population of Ages 6-13	339,342	53,652	40,482	433,476
Percentage of Age 6	12.4	12.2	11.7	12.3

*One hundred and nineteen counties included; data for Marshall County not available.

†Includes 7 third-class cities and 50 fourth-class cities; data for Louisville, all second-class cities, and Bowling Green not available.

‡One hundred and ninety-one graded school districts included.

Textbooks.—Textbooks constitute a part of the supplies and equipment, and must eventually be furnished at public expense if the curriculum is to be effective in all the schools. Nearly one-half of the states have laws relating to free textbooks. In six of these states, the laws relate to the elementary schools only. In many of the schools of Kentucky, children do not have the minimum number of textbooks. In Warren County, a rather wealthy area, 25 per cent of the pupils do not have more than three-fourths the needed basal texts despite the fact that the county has a rather large endowment fund used solely for furnishing texts to the poorer children. Although free textbooks may not be the greatest educational need, it is important that, as early as possible, the General Assembly should give careful consideration to the problem of making provisions for the purchase of textbooks.

Libraries.—Library facilities are inadequate in the elementary grades. Data for 1931-32 show that (1) 45 per cent of the elementary grades in county school districts, and 11 per cent of the elementary grades in independent graded school districts have no libraries; and (2) in the county school districts there is one library book for every two children in the elementary grades, and, in the independent graded school districts, two books for every three children in these grades. Tables 7A and 7B display

TABLE 7A. NUMBER OF LIBRARY BOOKS IN COUNTY SCHOOL DISTRICTS, 1931-32.

Grade Level	Enrollment	No. of Books	Books Per Pupil
Elementary	398,222	196,243	0.49
Secondary	25,372	215,857	8.51

TABLE 7B. NUMBER OF LIBRARY BOOKS IN GRADED SCHOOL DISTRICTS, 1931-32.

Grade Level	Enrollment	No. of Books	Books Per Pupil
Elementary	45,166	30,982	0.69
Secondary	14,150	114,325	8.08

striking differences between elementary and secondary schools in the matter of library facilities.

Supplies and equipment.—If the curriculum represents the

activities through which the child must pass in the school, then equipment and teaching supplies are integral parts of the curriculum. The elementary courses of study are so organized that teaching materials are necessary. A very large number of children in the elementary schools do not have such supplies and equipment. A study made in 1925 showed that a sum of nearly one million dollars was donated by communities for the purchase of supplies and equipment. This indicates that the people have long recognized their obligation to furnish supplies for the school, and shows a splendid spirit, but such materials should not be furnished by public donations. The cost of supplies and equipment should be written into the budget by each board of education.

School buildings.—The elementary school curriculum in rural areas is poorly housed. In 1930-31 there were 7,568[1] separate school buildings in the state, 87 per cent of which were the one- and two-teacher types. In 5,741 of these schools, one teacher had charge of all grades. Such a teaching assignment represents an almost impossible task. In the one-room schools the teacher is forced to teach in all the subject fields. During the day, he must meet from 25 to 30 classes and make preparation in all these fields. It is certain that in some of these fields his preparation has not been adequate. On the other hand, the elementary curriculum in larger systems has a teacher for each grade who is usually prepared for the task.

Length of term.—The length of the elementary school term is not uniform throughout the state. This makes it difficult to set up an adequate program for a school year. Since the state has not guaranteed a standard minimum term for all the children, the schools must, in some way, build their programs to fit six-, seven-, eight-, nine-, and ten-month school years. Table 8 shows that in 1930-31 the length of the elementary school term ranged from an average of 145 days in county school districts to 180 days in city school districts. At the present time in a few counties the length of term is only six months. The present range of approximately four school months in length of school term tells only a part of the story, since children in school units where the term is shortest have the poorest teachers, the poorest

[1] See Chapter V, "School Buildings and Grounds."

equipment, the most cumbersome organization, the smallest library facilities, and the least supervision.

TABLE 8. COMPARISON OF SCHOOL TERMS IN DAYS BY TYPES OF DISTRICTS, 1930-31.*

GRADE LEVEL	TYPE OF DISTRICT			State Average
	County	City	Graded	
Elementary Term	145	180	171	156
Secondary Term	172	180	174	176
Differences	27	0	3	20

*Compiled from the Biennial Report of the Superintendent of Public Instruction, June 30, 1931, Part II.

Supervision.—The curriculum in the elementary school is not supervised. Not more than six counties in the state employ supervisory assistants for the county superintendent. Principals in most of the larger schools are not trained to supervise the elementary curriculum and if they were prepared, they would not have time to supervise due to the fact that they are carrying full teaching loads. The result is that the untrained teacher with inadequate supplies and equipment must go without trained leadership. There should be at least 1 supervisor for every 50 teachers in the local school system. Think of a privately owned industry putting 50 men and women to work with costly material, where much skill is needed, with no oversight or direction. Eight or nine thousand rural and village teachers are at work with three hundred thousand school children with little or no direction.

Measurement of achievement.—There is great need for setting up standards for measuring curriculum achievement. In many parts of the state music, art, and physical education are not being taught in the elementary grades. Until minimum programs have been made available for all districts, measurement of curriculum achievement is scarcely possible. Authority to set up definite minimum standards should rest with the State Department of Education. It should be given such financial support as will enable it to adopt definite curricula, establish definite standards of achievement in elementary education, and employ an adequate staff to supervise the entire program. By

such means, the state may be able to reach every child with an adequate curriculum.

In summarizing the status of the curriculum, it may be said that (1) many children in the state do not have the advantage of a well-organized elementary curriculum; (2) a teacher with training below acceptable standard is directing the curriculum activities; (3) one teacher must teach eight grades in a majority of the schools; (4) many children do not have the minimum number of textbooks; (5) in the rural schools there are not enough library books for each child to have at least one; (6) there are not adequate teaching supplies and equipment to supplement textbooks and library books; (7) a large majority of the schools are housed in small and inadequate buildings; (8) the curriculum in the typical elementary school, which is the rural school, is available to children for about seven months instead of the generally accepted standard of nine months; (9) the curriculum is without adequate supervision and administration; and (10) no criteria for measuring results have been established.

Such considerations as the training of the teacher, school organization, textbooks, libraries, teaching supplies and equipment, housing, length of term, supervision, and measurement are factors in the school organization that vitally affect the success of the curriculum. In attempting to make the elementary school curriculum effective, it must be remembered that some of the major considerations are that (1) courses of study must be organized; (2) teachers must be employed who are trained for specific tasks; (3) the school organization must be properly set up; (4) textbooks must be provided; (5) adequate libraries must be purchased; (6) there must be teaching supplies and equipment adequate for carrying out the activity program; (7) the program must be adequately housed; (8) there must be a standard length of term; (9) the program must be supervised and unified; and (10) criteria for measuring must be established. Unless these factors are considered, the curriculum in the elementary school cannot become effective.

The Secondary School Curriculum

The elementary school curriculum takes the child as an in-

dividual and helps him to become a participating member of society through an organized course of study that may be regarded as a program of educational integration. Without neglecting to continue his social training, the secondary school or high school takes the youth after he has had a measure of educational and social adjustment and undertakes to strengthen his individuality through selected courses of study which may be thought of as constituting a program of differentiation. Because a large proportion of the pupils do not continue their education beyond the secondary level, it is of importance to take into account in the curriculum of the secondary school the needs of adult life. The secondary pupil must not only be trained for the activities of citizenship, but he must also have some preparation for the vocation that he will pursue later on. This means that the secondary school curriculum must take cognizance of such vocations as agriculture, industry, commerce, and the professions. In the secondary school the integrating program of studies will continue, but with decreased emphasis, and differentiated education and vocational guidance and preparation will be given major consideration.

The guidance program of the secondary school should be broad and should make provision for all of the major vocational interests of the pupils. It should not be assumed that the vocational environments of the pupils should alone determine choices of life work. The philosophy that education should prepare the pupil for a fuller life through his environment, should be a guiding principle for those who determine curricula at this level. If this philosophy dominates the curriculum at the secondary level, the farm boy may discover that he can work more effectively in commerce or in industry, or the boy reared in the industrial center may find that he can succeed better in farming or in commerce. The important fact to be kept in mind is that the curriculum at the secondary level should help the pupils realize their individual life purposes and lead them into fields of activity for which their abilities, aptitudes, and purposes best fit them.

School attendance.—In considering the status of public school curricula, it is desirable to determine as nearly as possible to what extent the children of the state are availing them-

selves of the programs offered. An examination of the United States Census figures for 1930 shows that a large percentage of the population of school age is not attending school. These figures as displayed in Table 9 show that 91.2 per cent of the children in the age group 7 to 13, inclusive, are enrolled in school. This means that approximately 1 child out of 11 or 12 within the elementary level is not in school. The figures for the age groups between 14 and 20 show high percentages of non-attendance at the secondary level and reflect the inadequacy of the secondary school program. From the table it is seen that 17.5 per cent of those in the 14 and 15 age group are not in school; 50.8 per cent of those 16 and 17 are not in school; and 80.9 per cent of those 18, 19 and 20 are not in school.

TABLE 9. PUBLIC SCHOOL ENROLLMENT IN KENTUCKY AGES 7 TO 20, INCLUSIVE, BASED ON UNITED STATES CENSUS, 1930.

Age Group	Number in Census	Number Enrolled	Per Cent Enrolled	Per Cent Out of School
7-13	411,252	375,162	91.2	8.8
14-15	107,676	88,859	82.5	17.5
16-17	105,622	51,941	49.2	50.8
18-19-20	146,226	27,879	19.1	80.9

Holding power.—As shown by Table 10, the total enrollment in the public schools, grades one to twelve, was 613,119 in 1931-32, and of this number 71,945 were enrolled at the secondary level, grades nine to twelve. Thus 11.7 per cent of the total school enrollment is at the secondary level. Ideally, the secondary enrollment should approximate 33 per cent of the total for the twelve grades. In the county districts the secondary enrollment is 6.4 per cent of the total for the twelve grades, while in the city and independent graded school districts the percentages of total enrollments in the secondary grades are 20.8 and 23.9, respectively.

It should be noted that the relatively small percentage enrolled in the secondary grades in county school districts, and the relatively large percentage enrolled in the secondary grades in graded school districts, are partially due to the fact that many counties contract with independent graded schools for secondary school facilities. In such cases the secondary enrollment is reported by the independent graded districts. In some instances

TABLE 10. ENROLLMENT IN SECONDARY SCHOOLS BY TYPES OF DISTRICTS, 1931-32.*

GRADE LEVEL	TYPE OF DISTRICT			Total
	County	City	Graded	
Grades IX-XII	25,372	32,423	14,150	71,945
Grades I-XII	398,222	155,581	59,316	613,119
Percentage IX-XII	6.4	20.8	23.9	11.7

*Kindergarten enrollment in cities included.

county pupils constitute more than 50 per cent of the secondary enrollment in independent graded districts. It should be noted also that county boards pay tuition, frequently, to city school districts for secondary school pupils. For the state as a whole, however, the percentage of public school enrollment in high school is much smaller than the national average of 17 per cent (1929-30).

A consideration of the distribution of students in the different secondary grades throws some light on the problem. Table 11 shows the percentages of the total secondary school

TABLE 11. PERCENTAGES OF SECONDARY ENROLLMENT IN EACH OF THE GRADES FROM NINE TO TWELVE, 1931-32.

Grade	Percentage Enrolled
Nine	34.3
Ten	26.7
Eleven	21.9
Twelve	17.1
Nine to twelve, inclusive	100.0

enrollment in grades nine, ten, eleven, and twelve. Exactly twice as many pupils are in grade nine as are in grade twelve. This means that one-half of the pupils who enter the ninth grade drop out of school by the time they reach the twelfth grade.

Effectiveness of the curriculum.—One of the reasons for the inability of the secondary school to hold its students is, no doubt, the weakness of the curriculum for those grades. There is need for a comprehensive study inquiring into the causes for secondary students leaving school. Such a study would likely show that (1) not more than one-third of the secondary schools

are large enough to offer differentiated curricula that meet to any considerable degree the varied needs of different groups; (2) courses in agriculture, home economics, and trades and industries are found to a large degree only in centers where federal subsidies are provided; (3) teaching activities follow the textbooks without detailed courses of study; (4) there is little supervision of secondary instruction; (5) the almost statewide, eight-four plan of curriculum organization does not bring about maximum efficiency; and (6) criteria for measuring results are not adequate.

The standards set by the State Association of Colleges and Secondary Schools for accrediting the secondary schools of Kentucky call for a minimum of three teachers for a four-year school. The standards of the Southern Association call for a minimum of four teachers. Students of secondary education regard the five-teacher high school as the smallest unit in which an adequate differentiated curriculum can be provided. In the five-teacher, four-year high school fairly adequate provision can be made for the teaching of courses in two vocational fields such as agriculture and home economics, as well as for the regular academic courses in English, mathematics, science, history and social studies, and foreign languages.

Table 12 was prepared with reference to the present minimum standards of the Southern Association. This table shows

TABLE 12. NUMBER OF SECONDARY SCHOOLS OF DIFFERENT SIZES, 1932-33.

SIZE OF SCHOOL	LENGTH OF CURRICULUM			Total
	Two- or Three-Year	Four-Year	Six-Year	
Three teachers or less	130	274	43	447
Four teachers or more		168	134	302
Total	130	442	177	749

that 302 of the 749 public high schools of Kentucky have faculties of four or more teachers. Only 168 of the 442 four-year high schools are meeting the minimum standards relating to size of school set by the Southern Association, the regional accrediting association of the southern states.

If a minimum faculty of four teachers is accepted for the four-year high school and a minimum faculty of five teachers for the six-year high school, there are only 260 of the 749 high schools of the state supplying adequate high school curricula. If the secondary school curriculum is to be effective in Kentucky, it is obvious that one of the first steps to be taken is the reorganization and consolidation of the majority of the high schools in the state. This step must be taken before an adequate program of curriculum reorganization at the secondary level can be realized.

College Curricula

The curricula of colleges and universities exist for the purpose of serving society. The welfare of the state is promoted by the opportunities which are afforded students to acquire and to use properly knowledge and training. The modern college or university is attempting to help the student in at least three ways: (1) in discovering his own capacities and interests; (2) in revealing to him the possibilities of those capacities and interests; and (3) in contributing to their realization. The student is aided also in translating knowledge into approved conduct in everyday life.

Current American practice divides the college curriculum for the individual student about equally between general and special education. Broadly speaking, the process of general education at the college level is now chiefly associated with the first two years of the course and the process of special education with the last two years. The program of the first two years of the college curriculum, therefore, is built to a very great extent upon the offerings of the secondary school. That this is true is shown by the prevailing methods of college entrance which are certification based on school record, and examination. The first plan is followed in more than 90 per cent of the American colleges and universities at the present time. This means that the high school graduate of limited ability is admitted to college on the same basis as the high school graduate with superior ability.

At the present time the whole plan of college admission is receiving considerable study by college officials throughout the nation. A number of colleges and universities have already

modified their plans of college admission to include the use of results of psychological examinations and achievement tests. Many institutions of higher learning require recommendations and personal interviews as a part of the regular plan of admission.

Curricular offerings of the state supported institutions of higher learning.—The philosophy that higher education exists for the promotion of the welfare of the state through educational opportunities for its potential citizens who are capable of profiting from these opportunities has been accepted in principle by the Commonwealth of Kentucky. The state assumed the responsibility for its program of higher education when it established its institutions of higher learning. Kentucky maintains one university and four teachers' colleges for white students and two colleges for colored students. These institutions, all co-educational, are:

University of Kentucky, Lexington
Eastern Kentucky State Teachers College, Richmond
Morehead State Teachers College, Morehead
Murray State Teachers College, Murray
Western Kentucky State Teachers College, Bowling Green
Kentucky State Industrial College for Colored Persons, Frankfort
West Kentucky Industrial College, Paducah

The age group 18 to 21 years, inclusive, is the typical college age. According to a report[2] recently released jointly by the Carnegie Foundation for the Advancement of Teaching and the United States Office of Education, the enrollment of college students in 1929-30 in Kentucky in both publicly and privately supported institutions per 1,000 inhabitants 18 to 21 years of age, inclusive, was 102. The corresponding figures for the states which bound Kentucky were: Illinois, 159; Indiana, 120; Missouri, 136; Ohio, 149; Tennessee, 119; Virginia, 132; West Virginia, 96. California has approximately twice as many (200) students per unit of population of college age as does Kentucky. As indicated above, all of the states which bound Kentucky, except West Virginia, have more students per unit of population at the college age than does Kentucky, and on the basis of units of total population, West Virginia ranks slightly higher than does

[2] Fred J. Kelly and John H. McNeely, **The State and Higher Education**, The Carnegie Foundation for the Advancement of Teaching in cooperation with the United States Office of Education: New York City, 1933.

Kentucky. Two-thirds of all of the states have more college students per unit of population in the age group 18 to 21 years, inclusive, than does Kentucky. Thus, it is easily seen that the number of college students in Kentucky is small as compared with other states. The curricula of the institutions of higher learning are not reaching as many students as they should. This condition is due in a large measure to the fact that a relatively small proportion of pupils of high school age are graduating from high school. Since high school graduation is required for college entrance, college attendance is limited somewhat by the number of pupils who complete the secondary school course.

Table 13 presents the curricular offerings of each state supported institution in Kentucky, classified by curricula leading to degrees. The data given in Table 13 show that with the exception of medicine and dentistry, the curricular offerings of the state supported institutions of higher education in Kentucky include all of the general fields of higher learning. Curricula leading to degrees in both arts and sciences and education are offered by five of the institutions. Graduate schools are maintained by two of these institutions. Agriculture, commerce, education, engineering, journalism, music, industrial-chemistry, home economics, and law curricula are offered at the University of Kentucky.

It will not be possible in this report to study in detail the curricular offerings of all of the institutions of higher learning maintained by the state. The one curriculum that is common to all of these institutions is the program for the training of teachers. The Normal Executive Council, which will be described below in its relation to the teacher-training program, and the State Board of Education have set up certain curricula for the training of teachers which are followed in all of these institutions. These curricula will be discussed in the following section of this chapter.

Other sections of this report point out the necessity for the maintenance of institutions of higher learning by Kentucky if its citizens are to achieve a fair level of general education and if those who desire to train themselves for the various professional fields essential to the well-being of the state are to be afforded such opportunities. It is for this reason that differentiated

curricula at the senior college and graduate levels are maintained at state expense. If the state is to progress and to develop its potential resources adequately, it must have leaders. The curricula at the senior college and graduate levels are specifically designed for this purpose.

TABLE 13. CURRICULAR OFFERINGS OF THE STATE SUPPORTED INSTITUTIONS OF HIGHER LEARNING IN KENTUCKY.

Name of Institution	Curricula Leading to Degrees
University of Kentucky	Arts and Sciences Industrial-Chemistry Journalism Music Agriculture Home Economics Engineering Civil Electrical Mechanical Metallurgical Mining Law Education Commerce Graduate
Eastern Kentucky State Teachers College	Education Arts and Sciences
Morehead State Teachers College	Education Arts and Sciences
Murray State Teachers College	Education Arts and Sciences
Western Kentucky State Teachers College	Education Arts and Sciences Graduate
Kentucky State Industrial College for Colored Persons	Arts and Sciences
West Kentucky Industrial College	Two-year Junior College (no degree)

Teacher training.—The training of teachers for the public schools is a function of the state. By the creation and maintenance of state teachers' colleges and a college of education at the University, teacher training has been assumed as a state responsibility, the same as elementary and secondary education. The

teacher-training problem is one of great importance. Data compiled by the Director of Certification, of the State Department of Education, November, 1932, show a total of 13,383 certificates in force, based upon two or four years of college training.[3] If the holders of all these certificates had been employed during the year 1932-33, four-fifths of the classrooms in the state would have had a teacher with a minimum training of two years of college work. Two years of college training has been recognized by educational leaders throughout the nation as the minimum preparation necessary for beginning teachers. According to this standard of teacher preparation, Kentucky has at the present time a shortage of teachers.[4]

Many of the prospective teachers of the public schools of Kentucky are receiving their training in the privately controlled institutions of higher learning. This condition is, in part, a result of the limited facilities of the state supported institutions. It is the responsibility and duty of the state, however, to maintain supervision over the teacher-training offerings of these institutions.

The program of teacher training in Kentucky as far as curricular offerings are concerned is determined by the normal executive councils. One of these legally constituted bodies is composed of the State Superintendent of Public Instruction, ex officio president of the council, the President of the Western Kentucky State Teachers College, and the President of the Eastern Kentucky State Teachers College. The other council is composed of the State Superintendent of Public Instruction, ex officio, the President of the Murray State Teachers College, and the President of the Morehead State Teachers College. In practice these bodies meet together and act as one group as far as curricular problems are concerned. The Dean of the College of Education of the University meets with this group. It is the duty of these councils to determine the curricular offerings necessary to meet the legal requirements for certificates at the various levels of teacher training. These councils have functioned well in planning programs to meet certificate requirements. As long as the

[3] Number, Basis of Issuance, and Types of Certificates Valid in Kentucky on November 1, 1932, compiled by the Director of Certification. (Mimeographed.)

[4] For a more detailed discussion of the status of teacher supply in Kentucky, see Chapter IV, "Employed Personnel."

legal requirements for certificates are low, however, it will be impossible for the state to have a well organized teacher-training program.

Table 14 shows the number of state supported institutions offering teacher training for each teaching field. The data given

TABLE 14. NUMBER AND LENGTH OF CURRICULA OFFERED BY THE STATE SUPPORTED INSTITUTIONS FOR THE TRAINING OF TEACHERS.

FIELD	Length of Curriculum in Years at Different Institutions						
	University	Eastern	Morehead	Murray	Western	K. S. I. C.	W. K. I. C.
Elementary	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4	1, 2
Elementary School Principal	4, 5	2, 4	2, 4	2, 4	2, 4, 5		
Health and Physical Education	4, 5	4		4	4	4	
High School:							
Academic Subjects	4, 5	4	4	4	4	4	
Agriculture	4, 5	4	2	4	4	4	
Art		4	2	4	4		
Commerce	4, 5	4					
Home Economics	4, 5	4	4	4	4	4	
Industrial Arts	4	4	2		4		
Music	4	4	2	4	4	2	
High School Principal	4, 5	4	4	4	4, 5	4	
Intermediate	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4		
Librarian	4				4		
Rural School	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4	1, 2, 4		
Superintendent	4, 5	4	4	4	4, 5		
Supervisor	4, 5	4	4	4	4, 5		

in this table show that public school teachers, either elementary, high school, or both, are trained in all of the state supported institutions. The teacher-training programs of these institutions are greatly influenced by state requirements for teachers' certificates. The influence of this factor is shown in the length of the curricula offered. Elementary teachers are being trained at the one-, two-, and four-year levels, supervisors at the two-, four-, and five-year levels, and high school teachers at the two-,

four-, and five-year levels. These levels of college training meet the state requirements for teachers' certificates. The curricula offered for the preparation of teachers, supervisors, and administrative officers have as their goal the improvement of the public school system. Therefore, provision must be made for the development of culture and of skill in the technique of teaching. In the construction of curricula for teacher-training purposes, provision must be made for: (1) courses to give adequate instruction in and preparation for a specific teaching position; (2) professional courses for the development of skill and technique in the teaching process; (3) informational and cultural courses representing the fundamental fields of knowledge; (4) courses to meet the individual interests and preferences of students; and (5) courses offering adequate training in physical education and health in order that the health and recreational needs of the public schools may be properly promoted.

The curricula for the preparation of teachers must be planned not only to meet the needs of beginning teachers, but also to raise the existing levels of preparation of all teachers now in service to an accepted minimum of two years of college training for elementary teachers, and four years of college training for high school teachers. The program should lead ultimately to a minimum standard of four years for all teachers in the common schools.

As previously stated, the Normal Executive Council is the legally organized body for the preparation of curricula for teacher-training purposes in Kentucky. There has been established, however, in the State Department of Education a division of teacher training. This division will be able to collect and distribute information relative to the problems of teacher training that will be of invaluable service in the preparation of teacher-training curricula. The service of this particular division of the State Department of Education will also be of much value to the Commonwealth of Kentucky in the supervision of teacher-training offerings of the privately controlled institutions of higher learning. Through the cooperative efforts of the Normal Executive Council[5] and the Division of Teacher Training of the State

[5] In Chapter II, "Administrative Organization of the Public Schools," there is recommended a State Council on Public Higher Education to take the place of the present Normal Executive Council.

Department of Education the teacher-training program of the future will be planned and coordinated to meet the needs of the common schools of Kentucky, provided the legal requirements for teachers' certificates are raised to the point where adequate preparation will be required for beginning teachers.

An Advisory Committee on Teacher Training has recently been appointed by the ex officio chairman of the Normal Executive Council. This committee consists of the Director of Teacher Training in the State Department of Education, chairman, the deans of the four teachers' colleges, the Dean of the College of Education at the University, a representative of the private colleges, a representative of the colleges for Negroes, and the President of the Kentucky Education Association, representing the common schools. It is the function of the committee to study the teacher-training problems and the teacher-training curricula of the state. Such studies will furnish a basis for adjusting the teacher-training program to meet the needs of the schools.

No attempt has been made in this study of the curricular offerings of the institutions of higher education to project a program that will meet the needs for higher education in the future. This program can be determined only after an exhaustive study has been made of the needs for higher education in Kentucky. Such a study should be an early undertaking of the proposed Council on Public Higher Education.

FINDINGS

1. The elementary school curriculum in Kentucky includes the following separate subjects which are required by law to be taught in the grades: reading, spelling, writing, language, arithmetic, history, geography, civics, health and physical education, agriculture, nature study, music, and art. There is evidence that the teaching of these subjects is not always effective.

2. Although 94.8 per cent of the secondary teachers possess certificates based on two years or more of college work, only 30.6 per cent of the elementary teachers have certificates based on this amount of training.

3. Only a very small percentage of the elementary schools in the county districts have the six-grade plan of organization.

4. For the state as a whole the enrollment in the first grade is twice what it ideally should be according to the distribution of children by age. This ratio is one child in four instead of one child in eight.

5. In many of the schools of Kentucky, children do not have the minimum number of textbooks.

6. Forty-five per cent of the elementary schools in county districts and 11 per cent of the elementary schools in independent graded school districts have no libraries.

7. In county school districts there is one library book for every two children in the elementary grades, and in independent graded school districts there are two books for every three children in these grades. In the secondary grades of both the county districts and the independent graded districts there are more than eight library books for each pupil.

8. A very large number of children in the elementary schools do not have the necessary supplies and equipment with which to work.

9. In 5,741 of the 7,568 school buildings in the state in 1930-31, one teacher had charge of all grades.

10. In 1930-31 the length of the elementary school term averaged 145 days in the county school districts and 180 days in the city school districts.

11. Not more than six counties in the state employ supervisory assistants for the county superintendent.

12. In many parts of the state music, art, and physical education are not being taught in the elementary grades. Until minimum programs have been made available for all districts, measurement of curriculum achievement is scarcely possible.

13. According to the 1930 United States Census, 8.8 per cent of the children in the age group 7 to 13, inclusive, were not enrolled in school; 17.5 per cent of those in the age group 14 and 15 were not in school; 50.8 per cent of those 16 and 17 were not in school; and 80.9 per cent of those 18, 19, and 20 were not in school.

14. Only 11.7 per cent of the total public school enrollment for 1931-32 was in the secondary grades. Ideally the secondary enrollment should approximate 33 per cent of the total for the twelve grades. In the county districts the secondary enrollment was 6.4 per cent of the total for the twelve grades, while in the city and independent graded school districts the percentages of total enrollments in the secondary grades were 20.8 and 23.9, respectively.

15. In 1931-32 there were exactly twice as many pupils in grade nine as there were in grade twelve. This means that one-half of the pupils who enter the ninth grade drop out of school by the time they reach the twelfth grade.

16. About one-third of the secondary schools are large enough to offer differentiated curricula that meet to any adequate degree the varied needs of different groups.

17. Courses in agriculture, home economics, and trades and industries are found to a large extent only in centers where federal subsidies are provided.

18. Kentucky maintains one university and four teachers' colleges for white students and two colleges for colored students.

19. All of the states which bound Kentucky (Illinois, Indiana, Missouri, Ohio, Tennessee, Virginia, and West Virginia), except West Virginia, have more students in college per unit of population at the college age than does Kentucky. Two-thirds of all of the states have more college students per unit of population in the age group 18 to 21 years, inclusive, than does Kentucky.

20. Curricula leading to degrees in the arts and sciences and education are offered by all five of the institutions for white people. Graduate schools are maintained by two of these institutions. Agriculture, commerce, education, engineering, journalism, music, industrial-chemistry, home economics, and law curricula are offered at the University of Kentucky.

21. The Kentucky State Industrial College for Colored Persons offers courses of study leading to bachelors' degrees; the West Kentucky Industrial College for Negroes offers two years of junior college work.

22. All of the state supported institutions offer teacher-training curricula.

23. Many of the prospective teachers of the public schools of Kentucky are receiving their training in the privately controlled institutions of higher learning.

24. The training of teachers for the public schools is a function of the state.

25. The program of teacher training in Kentucky, so far as curricular offerings are concerned, is determined by the Normal Executive Council. This Council is composed of two legally constituted bodies.

26. There has been established in the State Department of Education a division of teacher training.

27. An Advisory Committee on Teacher Training has recently been appointed by the ex officio chairman of the Normal Executive Council.

Recommendations

In order that the public school curricula may become effective, the following recommendations are made:

1. A program should be inaugurated to increase the size of secondary schools; no school should be considered for approval with fewer than three teachers, and the desirable standard should be a minimum of four teachers.

2. The State Department of Education should inaugurate in the fall of 1933 a program of curriculum study and revision that will lead to (a) organization of the elementary and secondary school curricula to meet the needs of pupils; (b) the construction of courses of study in the various subject fields; and

(c) the unification of the curriculum throughout the twelve-grade school program.

3. Every administrative unit that cannot or does not provide a standard twelve-grade program of education should cease to be an independent unit.

4. The twelve-grade school program should be reorganized on the six-six or the six-three-three plan, with definite provision made for junior high school curricula.

5. In organizing and adapting the elementary and secondary school curricula, the needs of each level should be given equitable consideration. No preference should be shown to either level when the following influencing factors are to be considered: (a) training of teachers, (b) organization, (c) teaching supplies, (d) library facilities, (e) housing conditions, (f) length of term, (g) supervision, and (h) criteria for measuring results.

6. A program of state supervision should be inaugurated by the Department of Education in cooperation with the teacher-training institutions. Probably the institutions should be centers of supervisory areas with persons employed in supervisory activities during the fall and early winter, and employed in training classes in the institutions during the second semester.

7. A program of local supervision should be encouraged. Principals should be required to train for supervision and should be required to perform supervisory service.

8. Laws specifying subjects to be included in the curriculum should be repealed, and authority should be given to the State Board of Education to determine the content of school curricula.

CHAPTER IV

EMPLOYED PERSONNEL

In Chapter I the statement is made that the first step in the achievement of educational ideals is to provide for every child an intelligent, alert, and vigorous teacher trained specifically for the type of work in which she is to engage. In the light of this statement, it is the task at this point to determine (1) whether the child in Kentucky has a teacher trained for a specific task; (2) to what extent facilities are available for procuring teachers trained for specific tasks; and (3) what may be done in order that the school child may be provided with a teacher who will carry out the purposes for which he is employed.

Distribution of Teachers

There were 13,326 elementary teachers and principals employed in the common schools in 1931-32, 9,786 of whom were in county districts, 2,633 in city districts, and 907 in independent graded school districts. During the same year there were 3,706 teachers and principals employed in secondary schools,

TABLE 15. NUMBER OF TEACHERS EMPLOYED IN DIFFERENT TYPES OF DISTRICTS, 1931-32.*

GRADE LEVEL	TYPE OF DISTRICT			Total
	County	City	Graded	
Elementary	9,786	2,633	907	13,326
Secondary	1,337	1,738	631	3,706
Total	11,123	4,371	1,538	17,032

*All of the data in the tables in this chapter have been taken from records in the State Department of Education unless otherwise noted.

1,337 of whom were in county districts, 1,738 in city districts, and 631 in independent graded school districts.[1] These facts are displayed in Table 15.

According to 1930-31 records there were 5,741 teachers in

[1] Approximately 10 per cent of these teachers were in grades seven and eight of the six-year secondary schools.

one-room schools, 1,750 in two-room schools, and 9,541 in schools of three or more rooms. More than 99 per cent of the one- and two-room schools were in the county districts. More than 99 per cent of the teachers in the one- and two-room schools were elementary teachers. More than 99 per cent of the 3,706 high school teachers were teaching in school buildings of three or more rooms.

Types of Teaching Positions to be Filled

An accurate study of the number of teaching positions of different types must await a general study of teacher supply and demand. In order that some idea of the problem may be presented, data from the files in the office of the State Department of Education, supplemented by other studies, have been brought together in Table 16. In general, one of the teachers in a two-room, eight-grade school usually has charge of grades one, two, and three, while the other teacher has charge of grades four, five, six, seven, and eight. In three-teacher schools, the work is divided as follows: one teacher for grades one and two; one

TABLE 16. NUMBER OF TEACHERS EMPLOYED IN ELEMENTARY GRADES BY TYPES OF DISTRICTS, 1931-32.*

Grade Combinations	Size of School	Number Employed by Type of District			Total
		County	City	Graded	
Grades I-VIII	1 room	5,729	8	4	5,741
Grades I-III	2 rooms	845	17	13	875
Grades IV-VIII	2 rooms	845	17	13	875
Grades I-II	3 rooms	202	11	14	227
Grades III-IV-V	3 rooms	202	11	14	227
Grades VI-VII-VIII	3 rooms	202	11	14	227
1 or 2 grades	4 or more rooms	1,761	2,558	835	5,154
Total		9,786	2,633	907	13,326

*Adapted from report of Subcommittee on School Buildings and Grounds.

for grades three, four, and five; and one for grades six, seven, and eight.

In general, there are two types of elementary teaching positions to be filled, namely, lower grades and upper grades. If teachers are to be trained for these positions, certain facts must become the basis of planning the training program. How

many positions of each type exist in the state? How many of these positions are filled by adequately trained persons? How many teachers should be trained each year in order that the demand may be filled? What facilities are available for training an adequate staff? These are some of the questions which should be asked by those interested in improving the status of the employed personnel.

Turnover of Teachers

Available data regarding teacher turnover are inadequate. If the number of beginners entering teaching annually in each type of district is used as a measure of annual turnover, it is found that 13.4 per cent of elementary teachers and 5.3 per cent of the secondary teachers in the state drop out of the profession every year, as shown in Table 17. To be conservative, it is probably best to use the number of new recruits coming into the profession annually as a measure of need. This means that there must be provided approximately two thousand recruits annually to take the place of those who drop out.

TABLE 17. INEXPERIENCED TEACHERS TEACHING IN THE PUBLIC SCHOOLS, 1931-32.

Teaching Level	Teachers	
	Number	Percentage
Elementary	1,778	13.4
Secondary	198	5.5

The child in the average elementary school is faced with the handicap of having a relatively inexperienced teacher during much of his elementary school life. In county school districts, 1 elementary teacher in every 6 is teaching for the first time; while in the secondary schools throughout the state, approximately 1 teacher in 20 is a beginner.

Number of Certificates Now in Force

As shown by Table 18, from July 1, 1931, to November 1, 1932, there was a total increase in the number of certificates in force, amounting to only 116. The number of certificates based

on two years of college training or more increased 2,087 during this period of 16 months, but the number of certificates based on 16 hours of college training or less decreased by 1,971 over the same period. While this increase in the training status of

TABLE 18. NUMBER OF CERTIFICATES IN FORCE JULY 1, 1931, AND NOVEMBER 1, 1932.

Amount of Training Upon Which Certificates Were Issued	Number in Force		Increase or Decrease
	July, 1931	November, 1932	
Two or four years of college	11,296	13,383	+2,087
Sixteen hours of college or less	13,146	11,175	—1,971
Total	24,442	24,558	+116

those issued certificates may not hold for a series of years, it may be useful in predicting ability to supply the teaching needs of the state. This increase in the higher level of certificates may be estimated at 1,000 per school year. It is significant that there was a total increase in the number of certificates over a 16-month period of only 116.

Amounts of Training of Employed and Unemployed Teachers

The level of training of the teachers in the public schools of Kentucky is measured most accurately (on the basis of available statistics) by the type of certificate on which they are teaching. This statement is made in the light of statistics issued by the Director of Certification of the State Department of Education in November, 1932, concerning the certification status of those who were teaching in 1931-32.

As shown in Table 19, there was on July 1, 1931, a total of 24,442 certificates in force in Kentucky which qualified persons holding them to teach at some level in the common schools. Records show that 17,032 teaching positions in the common schools were occupied by teachers, principals, supervisors, and superintendents. The number of positions did not increase materially in 1932. These figures show that on the basis of present standards of certificating people to teach, there were in 1931-32 some 7,410 legal certificates in force that

were not being used. Since adequate data are not available, no one knows whether or not all of the persons holding these certificates wanted to teach. Although it is not known how many

TABLE 19. TRAINING AND EMPLOYMENT STATUS OF TEACHERS, 1931-32.*

Amount of Training Upon Which Certificates Were Issued	Certificates in Force July 1, 1931	Number Persons Teaching	Number Certificates Not in Use
Two or four years of college	11,296	7,684	3,612
Sixteen hours of college or less	13,146	9,348	3,798
Total	24,442	17,032	7,410

*Adjusted to include Louisville teachers.

of these certificates are duplicates, on the basis of meager information it is estimated that there is a potential oversupply of persons holding certificates who want jobs.[2]

Upon the basis of the data in Table 19 there were probably 7,400 certificates in Kentucky in 1931-32 meeting the standards which the state has set and which were not being used. Furthermore, some 3,600 of these certificates were based on two years of college training or more. Again, more than 9,300 positions were held by persons who had certificates based on one-half year of college training or less. It is to be deplored that 3,600 teachers who had standard training had to go without positions, while 9,300 persons who did not have standard training held positions in the schools. Children in 11,300 classrooms instead of 7,700 could have had teachers with standard training, if it were not for low standards which permitted teachers with one-half year of college training or less to occupy these positions.

During 1931-32 less than one-half of the classrooms were in charge of teachers with standard training, when, as a matter of fact, two-thirds of the classrooms could have been under the direction of teachers with at least two years of college training. Data compiled by the Director of Certification of the State Department of Education show that in November, 1932, there was a total of 13,383 certificates in force based upon two or four years of college training. If the holders of all these certificates

[2] In 1932 J. L. Ashby, in a study of the employment status of all persons now holding certificates issued by Western Kentucky State Teachers College, found that 12 per cent were employed in occupations other than teaching.

had been employed during the year 1932-33, four-fifths of all the classrooms in the schools of the state would have had teachers with minimum training of two years of college work.

The practice of employing untrained teachers when trained teachers are available is probably due to three major factors: (1) the standards for certificating teachers are too low; (2) the right to select teachers has not been, in all cases, in the hands of professionally trained persons; and (3) there is still in the minds of the public in general and in the minds of some employing officers particularly a belief that the schools should be taught by deserving men and women who must have employment. Untrained teachers who need jobs have often been employed in preference to trained teachers.

If the state is to carry out its professed purpose of maintaining an efficient system of common schools, it must set up standards that will procure for the child a trained teacher. When the state has secured a trained teacher for every schoolroom, it has fulfilled its teacher-training obligation. Specific recommendations designed to secure such standards are set out in other parts of this report. The state should have the child in mind when its program of training is planned. Higher standards will eliminate many persons holding certificates, but will cause those who have been trained to make teaching a life work to increase their training until they meet acceptable standards.

The state teacher-training program should be set up to meet the state's needs. All institutions, public and private, undertaking a program of teacher training should be required to meet the state's requirements for teachers. This will necessarily call for an evaluation and possibly the redirection of the teacher-training program in Kentucky. Those who are engaged in the task of teacher training should examine their programs to the end that the teacher-training obligation of the state may be made effective and that every child may have a trained teacher.

The fact that there are more than seven thousand certificates that are not in use is a challenge to the state to evaluate with a possible view to reorganizing and redirecting the teacher-training program. It is a challenge to the state to (1) raise the standards for certificating teachers to a minimum of two years for all new applicants for teaching positions; (2) evaluate and,

if necessary, to redirect the teacher-training program so that it will train teachers for the types of positions to be filled and train the number needed for each type of position; and (3) set up a program of selecting candidates for teacher-training curricula that will procure the best type of persons for training courses.

Types and Uses of Certificates

There has been a general belief that a person trained for upper-grade teaching is qualified to teach in the primary grades, and a person trained for the secondary grades is qualified to teach in any grade below these levels. This point of view is reflected in the legal provisions for the issuance of certificates as well as in practice in the common schools. The standard high school certificate, the provisional high school certificate, and the college certificate qualify holders legally to teach in either secondary or elementary grades.

Table 20 gives the certification status of teachers in Kentucky in October, 1931. This tabulation shows that 14 different types of certificates were in force. Thirteen of this number were in use in both elementary and secondary grades. The single exception was that of the provisional elementary certificate issued until recently by normal schools on the basis of eight units of high school work. The study shows that 15.6 per cent of those holding the standard high school certificate, 46.4 per cent of those holding the provisional high school certificate, 22.9 per cent of those holding the college certificate, and 76.3 per cent of those holding the standard or advanced certificate were holding elementary school positions. Other teachers having these certificates were holding secondary school positions.

The conditions revealed by these figures prevent the operation of an effective teacher-training program in Kentucky. If a high school certificate actually qualifies for teaching in an elementary grade, and an elementary certificate qualifies for teaching in a secondary grade, why should there be two names for them?

Persons holding high school certificates should not be employed at the elementary levels nor should persons holding elementary certificates be permitted to hold secondary school positions. The medical profession would not permit a person

who had specialized in one line of medicine to perform delicate operations in another. If teaching is to fulfill its high calling as a profession, it should observe the common practices of the professions.

TABLE 20. TYPES OF CERTIFICATES IN USE AT THE DIFFERENT LEVELS IN THE COMMON SCHOOLS (EXCLUSIVE OF LOUISVILLE), OCTOBER, 1931.

Types of Certificates	Basis of Issuance	Total Number in Use	Percentages in		
			Administration	High School	Elementary School
Standard Administration and Supervision	4 years	69	81.2	17.4	1.4
Provisional Administration and Supervision	2 years	11	63.6	18.2	18.2
Standard High School	4 years	1,530		84.4	15.6
Provisional High School	2 years	1,019		53.6	46.4
College	4 years	707		77.1	22.9
Standard or Advanced	2 years	2,316		23.7	76.3
Standard Elementary	2 years	1,193		3.8	96.2
College Elementary	16 hours	3,191		0.5	99.5
Provisional Elementary	16 hours	2,539		0.4	99.6
Provisional Elementary Normal	8 units	604			100.0
Local Elementary	Examination	1,391		0.2	99.8
Twenty-year Life	Examination	633		6.3	93.7
Eight-year Life	Examination	41		22.0	78.0
Diploma (K. S. I. C.)		82		7.3	92.7
Type unknown		306		25.8	74.2

Definite Curricula for Elementary and Secondary Grades

There are definite professional reasons why persons certificated on the basis of secondary curricula should not be permitted to teach in the elementary grades. First, the organization of the elementary school is such that one teacher has charge of from 35 to 40 children and must teach in all the subject fields. This calls for a carefully organized training curriculum, emphasizing elementary levels of learning. Second, the elementary school includes beginners who do not know how to learn, but who must have specific directions in their learning activities. The entire elementary program of teaching-and-learning is designed as an integrating process where the child learns (1) to read, (2) to write, (3) to use numbers, (4) to associate with other children, and (5) to care for his health. The training

program for elementary teachers must emphasize the needs of children at the different levels, and must furnish training in the ability to lead children in the mastery of the tools of learning.

Teaching in the secondary grades calls for a different type of training from that required for the elementary levels. First, the secondary grades are organized on a departmental basis; teachers are prepared to teach in one, two, and possibly three fields; the classes range in size from 10 to 30; and no teacher in an accredited school is required to teach more than six periods per day. Second, emphasis in the secondary school has shifted from a program of integration to one of differentiation. The pupil has attained a high degree of mastery of the tools of learning, can work independently, and does not require the aid of the teacher as much as does the child in the elementary levels. The training program for those who will teach in the secondary grades is designed to meet the peculiar needs of adolescents and includes preparation in specific subject fields and in the psychology of learning and social relations at the adolescent level.

The program of training for teachers of both elementary and secondary levels should be based on the needs that study has shown to exist. The program at each level should provide for (1) training in and the understanding of the psychology of learning at the level for which preparation is made; (2) training in the mastery of subject-matter needed for the level or subject fields in which teaching is to be done; (3) the development of skill in the organization of materials into teaching units to fit the individual and social needs of pupils; (4) the development of an understanding of the relationship between the educational level in which the teacher is to work and the total program of education; and (5) the actual practice in the type of work in which the prospective teacher is to engage.

Life Certificates

A program of training and certification for professional staffs of the common schools can scarcely become progressive and effective until the laws and regulations authorizing the state to grant unconditional life certificates have been repealed.

The courts have held that county boards of education may

set minimum standards in excess of the state law for teachers in the elementary schools.[3] They have also held that a county board of education may set minimum standards for teachers employed in schools of one type within the county and different standards for teachers employed in schools of another type,[4] i. e., a county board of education may fix a higher minimum standard of qualification for teachers in consolidated schools than for those in one-room schools.

Such privileges are not given boards of education when life certificates and certificates issued upon local examination are considered. The courts have ruled that it was the intention of the General Assembly that "twenty years of successful teaching experience in the common schools should entitle the holder to teach without further examination and without further requirements of scholastic training. . . ."[5] If such construction should also be placed upon all life certificates, it would make it difficult for boards of education to improve the teaching service. Certificates issued upon two years of college training may be extended for life after three years of teaching experience. If the practice of issuing such certificates is to be continued, it will tend to prevent the state from raising standards to a higher minimum if the needs of the service should require it.

Under the peculiar wording of the law authorizing the issuance of local elementary certificates upon examination, county boards of education, regardless of their desire to maintain high standards, must contract with any teacher holding this certificate provided he is recommended in a legal way.[6] The unfortunate wording of this law sets the local elementary certificate upon such a plane that it cannot be touched by any standard which the board may set up.

Those who are familiar with the changing needs of society know that the entire complexion of the educational program may be changed within a period of 10 to 20 years. Where many life certificates are in force, the educational program may be handicapped due to the fact that boards will be prevented from

[3] Daviess County Board of Education, et al. v. Vanover, 219 Ky. 565-69.
[4] Myra Marshall, et al. v. Grant County Board of Education, etc., injunction case, 1933, not reported.
[5] Simpson County Board of Education, et al. v. Lula Bradley, et al., 246 Ky. 822.
[6] Irene Montgomery, by her next friend, R. H. Montgomery and Ellis Haney v. Board of Education of Carter County, injunction case, 1932, not reported.

requiring additional training to meet changing needs. To stop the issuance of certificates valid for life will do much to remedy the situation.

Types of Training for Elementary and Secondary Teachers

Complete data are not available to show to what extent teachers are being trained to fill the different types of positions in the common schools. Study indicates, however, that a very large percentage of persons who take senior college training do not go into the elementary school positions. Many factors operate to turn teachers who spend four years in college away from the elementary school. These factors may be summed up in a single statement. Open discrimination has been practiced in dealing with the elementary grades. This discrimination may be revealed in more detail:

1. The standards of training and certification have been lower for elementary teachers than for secondary teachers.
2. The elementary school term has been shorter, making the period of employment of the elementary teacher shorter than that of the secondary teacher.
3. The elementary grades have had less adequate equipment and teaching supplies and general teaching-learning conditions have been poorer.
4. Persons who did not have requirements to procure elementary certificates in many instances have been granted secondary certificates and have been permitted to teach in the elementary grades, while the privilege to teach in the secondary grades has not been granted the persons holding elementary certificates.
5. These discriminations have had their inevitable result of low salaries; the monthly salary being less, and the period of employment shorter, thus doubling the disadvantage of being an elementary teacher.
6. This discrimination has been so general that a large percentage of those teachers who have pursued college training through the four years and have learned to look upon teaching as a profession, prefer to enter that level of service which is more highly respected. No one can blame them for this.

The certification laws have enhanced this unfortunate status of the elementary training program. Laws have been passed setting standards that are very low. Before 1932 a person who had spent one semester in a standard college might become legally qualified to teach in the elementary grades. During that year the minimum training was raised to one year. The teacher-training institutions and the State Department of Education have prepared curricula that will procure the best type of training possible in one year. A very large percentage of the students who enter the teachers' colleges and the College of Education of the University of Kentucky, as well as those who enroll in the private institutions, pursue during their first year, courses leading to the lowest grade certificate. Many of them return to their communities and teach as long as the certificate lasts, returning to college to fulfill the minimum requirements for renewal. Many of this group have the promise of schools before they enter college to complete minimum requirements. They do not remain away from the communities long enough to lose contact with the local school authorities, and, in some cases, not long enough to acquire a professional point of view.

Others who enter college remain away from home two to four years and complete the requirements for the certificate issued on specified curricula. They lose touch with local school employing officers, and it is more difficult for them to secure employment. Their professional outlook is changed, and they do not want to be forced to procure positions upon any other basis than that of merit. They do not want the element of personal relation to enter into their employment.

Therefore, the standards of secondary teaching are higher and the professional point of view regarding employment is more highly developed than it is in the elementary field. This is a natural result of a longer period of training. The personal influence is not considered so much and teachers are selected because they can teach in definite fields. This appeals to the student, and in order that he, too, may move in the professional level he begins the pursuit of courses that will qualify for teaching at the secondary level.

A cursory study of 615 students of senior college level, summarized in Table 21, shows that more than one-half of them

are majoring in courses leading to the secondary field. All of them will not be employed in secondary schools, since only about 22 per cent of the teaching positions are in the secondary grades. The inevitable will happen; teachers trained for secondary teaching will procure certificates for that level, and those who cannot procure secondary positions will seek employment in elementary grades and bide their time until a secondary position is open.

TABLE 21. SELECTION OF MAJOR FIELDS OF INTEREST BY 615 SENIOR COLLEGE STUDENTS IN KENTUCKY DURING SECOND SEMESTER, 1932-33.

Major Field	Percentage in Each Field
Secondary Grades	59.7
Elementary Grades	38.5
Administration	1.8

Under present conditions, the elementary schools will continue to be served by teachers holding the lower grade certificates, and by those who prepare for secondary teaching, but who are forced into elementary positions because there are no positions at the secondary level. The poorly prepared teacher will continue to secure employment because he does not stay in training and away from the community long enough to lose touch with employing officers. Bad money drives out good money, and a poor teacher will drive out a good teacher if the present system is permitted to continue.

The remedy is simple if courage is exercised. A program of training and certification extending over 8 to 10 years, leading to a training period equal in length for both elementary and secondary teachers, should adjust the situation. Such a program to be effective in accomplishing the desired end should provide that only teachers who have pursued elementary training curricula and have been certified upon the basis of such curricula shall be permitted to teach in the elementary levels, and only teachers who have pursued secondary training curricula and have been certificated upon the basis of such curricula shall be permitted to teach in the secondary grades. These moves, along with adjustment of term length, salary, and the like, will dignify the elementary grades to the end that discrimination will cease.

Status of Training Standards in the United States

There is general agreement in all parts of the country that the minimum training period for elementary teachers should be two years beyond the secondary level. There is a growing sentiment in favor of setting the minimum training period for all teachers in the public schools, grades one to twelve, inclusive, at four years beyond the secondary levels. In addition to the length of training period required of teachers, the quality of the training is considered in all the states.

Warren Peyton found that:

> ". . . Only eleven states require less scholastic training as prerequisite for lowest grade elementary certificate than does Kentucky. In other words, Kentucky ranks in the lowest quartile in this respect.
>
> ". . . twenty-six states require four or more years of college training as basis for lowest grade high school certificate. California has set up five years of college training as its minimum basis for such certificates. Several other states have plans adopted that will raise this requirement to five years within a very short time. Twelve states, including Kentucky, have a minimum basis of two years of college training for the lowest grade high school certificate, while seven states have a minimum of less than two years for this type of certificate."[7]

Teaching is now considered by most people as a profession. The attainment of the following qualities by teachers may be thought of as elevating them to a professional status: (1) they must go through a long period of training; (2) their training must be such as will fit them for the position which they are to hold; (3) their tenure must be reasonably permanent; and (4) their entrance into the service must be on an ethical plane. In keeping with this conception of teaching as a profession, states are setting up specific requirements in their programs for training teachers. Just as the medical profession sets up specific requirements for those who would engage in special phases of the practice of medicine, so do the states set up specific requirements for primary teachers, intermediate grade teachers, junior high school teachers, teachers in special subject fields, supervisors, principals, and superintendents.

There is a growing tendency to demand differentiated train-

[7] Warren Peyton, Certification of Teachers, Superintendents, and Supervisors in Kentucky, Master's Thesis, University of Kentucky, 1931, p. 139. (Unpublished.)

ing for teachers at all levels and in the various subject fields and to issue certificates upon that basis as well as the length of the training period. Data show that 19 states issue high school certificates upon the basis of differentiated training. At least a two-year minimum period is necessary to provide desirable differentiated training.

Need for Higher Standards for Elementary Teachers

The minimum program by means of which a teacher may procure reasonably adequate training includes two years of college work. The college elementary certificate is issued on the basis of one year of college training, a total of 32 semester hours. An attempt has been made to set out the type and amount of training that will procure the best teacher possible in one year. The following subjects are required: English, Classroom Management, Teaching the Common Branches, Teachers' Arithmetic, American History, Principles of Geography, Public School Art, and Health, Agriculture, or Science. It is impossible to procure adequate training in any of these subjects in the period of one year. In only one subject is the teacher required to have more than three semester hours, or one-half year of training, and that is in English. The prospective teacher cannot, during so short a period, procure sufficient training to make practice teaching profitable to her. Those who train for the one-year certificate, therefore, are denied this important phase of training. The one-year training period is a makeshift and should be expanded into two years.

A two-year training program is not adequate, but should be the goal until the state is in position to expand it into a three-year and then into a four-year program. The two-year program calls for 64 semester hours of college training, distributed as follows: English, 12 hours; Education, including Practice Teaching, 12 hours; History and Government, 6 hours; Sciences, 5 or 6 hours; Geography and Arithmetic, 3 hours each; and 2 hours each in Art, Music, and Health. The remaining 16 hours are elective. Practice Teaching is given during the last part of the two-year program, after the prospective teacher has had basic training of approximately 48 hours in the fundamental subjects and in the theory of learning.

As rapidly as possible the program of training should be increased in length until all teachers applying for certificates have four years of training. For secondary teachers, the minimum training period should be extended immediately to four years. The latter program should be organized to include supervised practice teaching in the secondary grades.

State Facilities for Training Teachers

Complete data concerning the ability of teacher-training agencies in the state to supply teachers with the acceptable minimum standard of two years of training are not available. Data have been compiled, however, on the number of graduates of the four-year curricula in the College of Education of the University of Kentucky and the number of graduates of the two- and four-year curricula in the four teachers' colleges and in the Kentucky State Industrial College for Colored Persons for 1930-31 and 1931-32. These data are revealed in Table 22.

TABLE 22. NUMBER OF PERSONS WHO FINISHED TWO-YEAR AND FOUR-YEAR CURRICULA AND RECEIVED CERTIFICATES BASED THEREON FROM THE SIX FOUR-YEAR STATE INSTITUTIONS OF HIGHER LEARNING IN 1930-31 AND 1931-32.*

Date	Level of Training		Total
	Two-Year Graduates	Four-Year Graduates	
1930-31	531	498	1,029
1931-32	571	601	1,172
Total	1,102	1,099	2,201

*Data are based upon reports of officers of the institutions listed. They do not indicate the total service loads of these institutions.

An examination of Table 22 shows that 1,102 persons completed two-year curricula and received certificates based thereon during 1930-31 and 1931-32; and that 1,099 persons completed four-year curricula and received certificates based thereon during the same period. On the basis of the figures presented, approximately 1,100 persons are trained and certificated annually with two and four years of college training from the six four-year state institutions of higher learning. These figures, however, do not show the total service loads of the institutions considered.

Comparable data have not been compiled for persons receiving their training in non-public colleges.

Contractural Relations

The questions to be faced in contractual relations are: (1) standards of eligibility, (2) the employing agency, and (3) the nature of the contract. Teachers should be expected to meet minimum standards of eligibility which should include length of training period and quality of training required for the position. Boards of education should be given the right to set these standards higher than the minimum set by the state.

Legislation should be enacted which will strengthen the machinery for employing the personnel. There are certain basic functions of government that are allocated to certain officials: (1) regulatory and directory bodies (boards of education, boards of aldermen, city councils, fiscal courts, etc.), as well as certain executive officers who exercise regulatory and directory functions, are elected by popular vote, since they reflect public opinion; (2) officers who carry out policies of regulatory bodies, such as school superintendents, are usually appointed by boards; and (3) officers who perform expert or specialized services are nominated by executive officers and their appointments approved by regulatory bodies.

The superintendent carries into effect policies adopted by boards of education and is to the board of education what a cashier is to a bank or a manager is to a corporation. The teacher performs expert or specialized services; therefore, his selection should be left to those who know the needs of the service. He should be nominated by the superintendent or executive officer, and his nomination confirmed by the board of education. Under no circumstances should trustees or board members be permitted to nominate the teachers, though they should be given freedom in employing the executive officer.

The terms of the teacher's contract should be such as will promote the interests of the children. Upon the recommendation of the superintendent, boards of education should adopt regulations governing entrance into service and the tenure of teachers. Specific provision should be made against annual change of teachers. After all standards of eligibility have been met, teach-

ers should not be subject to removal because of the personal enmity of some school official.

Teachers' Salaries[8]

A factor which probably has considerable influence on the training level of teachers in Kentucky is that of teachers' salaries. Compared to the country as a whole, Kentucky ranks 11 from the bottom in the average annual salary paid teachers, principals, and supervisors in the elementary and secondary schools.[9] The typical salary paid this group of persons in all the states was $1,440 in 1930-31, while during the same year Kentucky reported a typical annual salary of $934. Kentucky pays less than two-thirds as much as the average for the entire country.

An examination of the distribution of teachers' salaries in Kentucky shows that those at the elementary level are far below those at the secondary level. Table 23, which gives average salaries for the five-year period, 1927-28 to 1931-32, shows that in the county districts elementary school salaries are scarcely one-half of the high school salaries. The state average elementary salary is 54.8 per cent of the secondary school salary.

TABLE 23. COMPARISON OF SALARIES OF ELEMENTARY TEACHERS WITH THOSE OF SECONDARY TEACHERS, FIVE- YEAR AVERAGES FOR THE YEARS 1927-28 TO 1931-32, INCLUSIVE.*

Teaching Level	Type of District			State Average
	County	City	Graded	
Elementary	$589	$1,223	$814	$761
Secondary	1,191	1,611	1,302	1,387
Per cent elementary salary is of secondary salary	49.5	77.2	62.6	54.8

*Compiled from Biennial Reports of the Superintendent of Public Instruction.

An analysis of salary schedules in county school districts for both elementary and secondary teachers shows that the typical teacher received approximately $497 in 1932-33. The salaries

[8] The subject of teachers' salaries is treated more fully in Chapter XI, "Financial Administration of Kentucky School Districts."

[9] National Education Association Research Service, Circular No. 11, November, 1932.

ranged from $338 to $1,048. The distribution of salaries is shown in Table 24. If it is assumed that the elementary teachers receive only about 54 per cent as much as the secondary teachers, it is readily seen that the elementary salary is extremely low in county school districts.

TABLE 24. AVERAGE ANNUAL SALARIES OF TEACHERS IN COUNTY SCHOOL DISTRICTS ACCORDING TO SALARY SCHEDULES, 1932-33.

Average Salary	Number of Counties
$300— $399	18
400— 499	44
500— 599	26
600— 699	13
700— 799	10
800— 899	6
900— 999	1
1,000—1,099	2
Total	120
Mean	$497

Health of Teachers

Since health is a primary objective of education, it is fitting that the State Board of Education be given authority to prescribe and administer regulations pertaining to health of teachers as a safeguard to the health of pupils. Data are not available to indicate to what extent boards of education in the different school units in Kentucky are prescribing and administering health regulations for teachers.

The Fayette County and Lexington City Boards of Education formulated regulations in 1931 requiring teachers to have a health certificate on a form prepared by the Boards and certified by physicians which the Boards designate. These regulations require teachers in service to procure health certificates every three years. Pennsylvania and New York states have definite regulations relating to the health of teachers. There is a general belief on the part of educational leaders that Kentucky should give attention to the application of health rules to employed personnel.

Findings

1. There was a total of 17,032 persons employed in the public elementary and secondary schools of Kentucky in 1931-32; of this number 13,326 or 78 per cent were employed in the elementary grades, and 3,706 or 22 per cent were employed in the secondary grades.

2. In 1930-31, more than 99 per cent of the one- and two-room schools were in the county districts; more than 99 per cent of the teachers in the one- and two-room schools were elementary teachers; and more than 99 per cent of the 3,706 high school teachers were teaching in school buildings of three or more rooms.

3. Of the 13,326 teachers in the elementary grades in 1931-32, 5,741 were teaching all grades in one-room schools; 1,750 were teaching four grades each in two-room schools; 681 were teaching two or three grades each in three-room schools; and 5,154 were teaching one or two grades each in schools of four or more rooms.

4. For the year 1931-32, 13.4 per cent of the teachers in the elementary grades and 5.3 per cent of the secondary teachers were without previous teaching experience.

5. The number of teaching certificates in force July, 1931, was 24,442; the number of teaching certificates in force 16 months later, i.e., November, 1932, was 24,558, representing an increase of 116. The number of certificates based upon two or four years of college training increased by a little more than 2,000 in this interval, and at the same time the number of certificates based upon 16 hours of college training or less decreased by almost 2,000. In November, 1932, there was a total of 13,383 certificates in force based upon two or four years of college.

6. In 1931-32 there were 7,410 legal certificates in force that were not being used; approximately 3,600 of these certificates were based upon two or four years of college training. During the same year 9,348 positions were held by persons with certificates based on 16 or fewer hours of college work.

7. If the holders of the 13,383 certificates based upon two

of four years of college training had been employed in 1932-33, four-fifths of all the classrooms of the state would have had a teacher with a minimum college training of two years. Untrained teachers who need jobs have often been employed in preference to trained teachers.

8. There are 14 different types of teaching certificates in force.

9. The issuance of certificates valid for life tends to prevent the state from raising the teacher-training standards to a higher minimum.

10. The standards for secondary teaching are higher, and the professional point of view with respect to securing employment at the secondary level is more highly developed than in the elementary school.

11. A cursory study of 615 senior college students shows that considerably more than one-half of them are majoring in courses leading to the secondary field. Less than one-fourth of the teaching positions are in the secondary grades.

12. There is general agreement in all parts of the country that the minimum training period for elementary teachers should be two years beyond the secondary level. There is a growing sentiment in favor of setting the minimum training period for all teachers in the public schools, grades one to twelve, inclusive, at four years beyond the secondary level.

13. There is a growing tendency to demand differentiated training for teachers at all levels and in the various subject fields, and to issue certificates upon that basis as well as upon the length of the training period. Data show that 19 states issue high school certificates upon the basis of differentiated training.

14. For the years 1930-31 and 1931-32, the six four-year state institutions of higher learning had 1,100 two- and four-year graduates annually who received certificates on the basis of such training.

15. In 1930-31 Kentucky ranked 11 from the bottom among the states in average annual salary paid teachers, principals, and supervisors in the elementary and secondary schools. The typical salary paid this group of persons in the United States as a whole was $1,440, while in Kentucky the typical annual salary was $934.

16. A study of average salaries covering the five-year period, 1927-28 to 1931-32, shows that the state average elementary salary is 54.8 per cent of the secondary school salary.

17. An analysis of salary schedules in county school districts for both elementary and secondary teachers shows that the typical teacher received approximately $497 in 1932-33. The salaries ranged from $338 to $1,048.

Recommendations

1. The state should set up curricula for the training of teachers and administrative personnel, and certificates should be issued only upon the basis of the completion of such curricula.

2. All institutions engaged in teacher training should follow standards and regulations adopted by the State Board of Education.

3. All certificates should be issued through the State Department of Education in accordance with the rules and regulations of the State Board of Education.

4. A training and certification law should replace existing laws relating to certification. Such a law should make it possible to develop a long-time program of training and certification and should provide for the following:

a) The length of pre-service training for elementary and secondary teachers should ultimately be the same.

b) All new applicants for certificates should be required to complete specified curricula before they are granted certificates to teach.

c) On the basis of a study of supply and demand, a long-time program of training and certification should be adopted setting the time when all new teachers shall be required to have two years of differentiated training, and when all new teachers shall be required to have four years of differentiated training.

d) Such differentiation should guarantee that teachers be trained for the different levels and subject fields in the common schools. This may be made possible by the issuance of three general types of certificates: (1) administrative-supervisory, (2) elementary, and (3) secondary.

e) The program of training and certification of supervisory

and administrative personnel should ultimately require the completion of a Master of Arts degree.

5. There should be a study of teacher turnover in different types of positions in different school units, as a basis of promoting longer tenure.

6. A careful study should be made of the teacher-training facilities of the state to discover to what extent it is possible to supply trained teachers for the different levels.

7. The in-service training program should be strengthened, so that it may meet the needs of teachers, principals, superintendents, and board members.

8. Due to the changing needs in the teaching service, the policy of issuing unconditional life certificates should be abandoned.

9. Superintendents and other executive officers are employed by boards of education. A teacher should be nominated by the superintendent or executive officer and elected by the board of education.

10. Upon the recommendation of the superintendent, boards of education should adopt regulations governing entrance standards and the tenure of teachers.

11. Since salary schedules have their origin in the need for raising teacher compensation to a professional level, the following fundamental principles of salary schedule construction should govern:

a) Salaries should be commensurate with standards of efficiency for safeguarding the interests of the children of the school, protecting the best interests of society, and promoting the best professional interest.

b) The salary schedule should provide a living wage for teachers. Salaries and standards of living have a relationship.

c) The minimum salary, together with prospects of increases to a desirable maximum, should attract intelligent, well-trained young men and women to the teaching profession.

d) The salary schedule should fully recognize the amount of training of teachers. Educational improvement should not entail a financial loss.

e) The salary schedule should provide compensation compar-

able to that paid for other work requiring equal preparation and capabilities.

f) Protection must be provided against the dangers connected with the free operation of the law of supply and demand.

g) The salary schedule must be within the financial ability of the state and the community.

h) Common practice is a determining factor chiefly as a partial check, not as an infallible criterion.

i) The salary should be high enough to permit teachers to obtain additional training.

12. Candidates for a teacher-training curriculum should be required to pass a physical examination.

13. Teachers should be required to be free from physical defects, such as tuberculosis, or other acute defects, and also free from physical disorders which produce nervous disturbances.

14. The state, through some agency, should set up minimum health requirements for employed personnel and provide for their enforcement.

CHAPTER V

SCHOOL BUILDINGS AND GROUNDS

Introduction

The school building if properly planned and well kept is a most important factor in a modern program of education. Whether it be for elementary or high school purposes, the school building should be planned to meet the needs of the community as interpreted by those whose duty it is to formulate the curriculum of the school. Further, an attractive and modern school building is a significant step forward in any program of civic or community improvement. Communities, like individuals, are often judged by the clothes they wear. Whether this is rightly so or not, this condition exists and in no particular is it more true than in the kind of school building which a community provides. If the school building is stately in appearance, it is a reflection of community industry and pride. If, on the other hand, the building is of low grade construction, unsightly in appearance, and in poor repair, it generally serves as an advertisement of a community deficient in energy and lacking in community pride.

The school buildings and grounds are indeed a good index of the civic attitude of the people of a community. Furthermore, the educational value of a beautiful school is great, both upon the community and upon the children attending the school. If the building is attractive and the child is surrounded by sanitary and healthful conditions, it will do much toward creating a desire on his part for the better things of life. The school building should represent the finest type of architecture in the community.

At the outset of this study of school buildings and grounds in Kentucky, it was recognized that it would be impossible to conduct an exhaustive investigation of all of the school plants in this state. Since detailed information on each school building of the state had been assembled by the Division of School Buildings and Grounds of the State Department of Education for the school year ended June 30, 1931, it was decided to use the infor-

mation thus assembled in setting out the status of the school buildings of Kentucky which is treated in the first part of this chapter. A careful analysis of the conditions of Kentucky school buildings revealed the need for some form of state supervision over schoolhouse planning and construction. Therefore, the Division of School Buildings and Grounds made a companion study to determine current practices in state administration of schoolhouse planning and construction, and the information assembled in this study was used as a basis for drafting plans for a satisfactory program of supervision of school planning and construction in this state.

These two studies formed the basis for a tentative draft of rules and regulations pertaining to schoolhouse planning and construction. This draft of rules and regulations will be submitted to the State Board of Education for adoption after a trial period of six months.

Since the study of school building status referred to above is the only source of information available in this state which sets out conditions of all school buildings in the various school districts, the treatment of the building problems and enrollment figures is based entirely upon the school year ended June 30, 1931. As a matter of fact, the number of school districts has been reduced from 386 in June, 1931, to 371 at the present time (May, 1933), but there is still reason to believe that the conditions set out in 1931 have changed materially since that time. Enrollments for all types of school districts are treated in other chapters of this report and are referred to herein merely to show, in general, the physical facilities provided school children in the various types of school districts.

As an approach to the problem of determining the status of the school plant in Kentucky, it is necessary to consider the number and types of school districts in the state and the school census and enrollment by the types of districts.

On June 30, 1931, there were 386 school districts in Kentucky. These districts were of three general types; county school districts numbering 120, city school districts numbering 67, and independent graded school districts numbering 199. The school census estimate made in April, 1931, showed that there were 453,572 children of school age residing in county districts,

181,947 residing in city districts, and 59,452 residing in independent graded districts. This means that of every 100 children of school age in the state, 65 lived in county districts, 26 lived in city districts, and 9 lived in independent graded districts. According to the *Biennial Report of the Superintendent of Public Instruction,* the enrollment for the year ended June 30, 1931, by types of districts was 381,067 in county districts, 149,798 in city districts, and 62,516 in independent graded districts.

The school buildings of Kentucky will be treated below according to the type of school district in which they are located. No attempt will be made to describe school plants according to type or organization, because in most instances the plant used for high school is also used for elementary school purposes.

The Status of the School Plants of Kentucky

In the year ended June 30, 1931, there were 5,741 one-teacher, 875 two-teacher, 227 three-teacher, 211 four-teacher, and 514 five-teacher or larger school buildings in all types of school districts.

County school districts.—In 1930-31 there were 7,244 school buildings in the county school districts. Of this number 5,729 were one-teacher schools with an elementary school enrollment of 204,087, or 57 per cent of the total elementary school enrollment in county districts; 845 were two-teacher schools with an elementary school enrollment of 63,963, or 18 per cent of the total; 202 were three-teacher schools with an elementary school enrollment of 24,921, or 7 per cent of the total; and 468 were four-teacher schools or larger with an elementary enrollment of 66,400, or 18 per cent of the total elementary school enrollment in county districts. From these figures, it may be seen that the majority of school children in county school districts attend the small ungraded schools.

Since the majority of the rural school children attend these small schools the question naturally arises as to their type and condition. Of the 7,244 school buildings, 6,932, or 95.7 per cent, were of frame construction, while but 312, or 4.3 per cent, were of the more permanent masonry construction. According to the reports of the county superintendents, for the year ended June 30, 1931, approximately 33 per cent of these schools were

rated as "good" in arrangement and condition, the remaining 67 per cent being rated as "average," "poor," or "very poor."

Seventy-eight per cent of the schools in the county districts have been built since 1907. Since this date schoolhouse planning and construction have been widely discussed and the importance of proper arrangement and construction has been emphasized. Therefore, it would naturally be supposed that most of these buildings would meet modern demands for proper schoolhouses, but such is not the case. The fact is that most of the small rural schools of the state are poorly planned, box-like structures, with windows on both sides and the flue in the center. In many instances, the school building consists of four bare walls, with no provision for pupils' wraps, or any built-in shelving or other special features so essential to a desirable school program. A large percentage of the smaller schools are set on locust posts or on stone or concrete piers without other underpinning. Only in a few instances is there a solid foundation or a sub-floor, and, consequently, these schools are very uncomfortable to both teachers and pupils in severe weather. The old-fashioned, unjacketed stove is still the principal source of heat. The stove is usually placed in the center of the room, and those children immediately around the stove scorch with the intense heat while those in the far corners suffer with the cold. One of the greatest needs of the rural school is some form of inexpensive heater which will provide uniform heat and proper air conditions.

Most of these schoolhouses are painted and are in a fair state of repair. The most prevalent color is white, which is very attractive against the usual background of green. In some cases, however, the building has never received a coat of paint, the roof leaks, the walls are marked and open, the window panes are shattered, and the floor is rough and uneven. These poorer school buildings have an influence on the lives of the children in attendance. These children are likely to permit similar conditions to exist in their own homes later on in life.

Rural school sites are invariably small. Only in a few cases is there adequate and usable playground space. In some sections of the state, it is almost impossible to secure a level school site of sufficient size because of the hilly condition of the country. Very often school ground is acquired simply because the charac-

ter of the soil renders it worthless for any other use. There is also a dearth of playground apparatus and other facilities for play. In general, the rural schoolhouse of Kentucky is centrally located in the district and is readily accessible. In but few instances does the travel distance of the pupils exceed two miles.

It would not be fair in this discussion merely to describe these small and inadequate schools without mentioning the larger consolidated rural school buildings which have been erected in the last two decades. The best of these larger schools are usually constructed of brick and provide standard recitation rooms, special rooms for science, agriculture, home economics and manual arts, and an auditorium and gymnasium. Ample locker and cloakroom facilities have been provided for both teachers' and pupils' wraps, and in recent years the building in general has been well planned. The greatest need in most of these buildings is an indoor toilet and water system and a sewage disposal system that will afford more sanitary and healthful conditions. Many of these larger schools are still using the old type outdoor toilet and are depending upon questionable sources for their water supply. It is true also that many of these school buildings make no provision for a central heating plant and are still depending on individual stoves. No new school building of eight teachers in size or larger should be planned without furnishing indoor water and toilets, a sewage disposal system, and a central heating plant.

Based on enrollment the per capita value of school buildings and grounds in the county school districts was $39.43 in 1930-31. The per capita value of equipment in these same districts was $7.22. The per capita value of libraries was $0.79. A comparison of these figures with similar data for the independent graded and city districts shows that the children in the county districts are being grossly discriminated against in the physical facilities provided.

City school districts.—In 1930-31 there were 382 school buildings in the city school districts. It is interesting to note that 61 of these 382 buildings were four-teacher in size or smaller. These small buildings are comparable to the smaller rural schoolhouses described in the preceding part of this chapter. As a rule, they are poorly planned and are heated by hot

air or individual stoves. In many of these smaller city schools cheap toilets of the poorer type have been installed, the classrooms are small, no provision is made for children's and teachers' wraps, and the building represents an extreme fire hazard.

Thirty-eight per cent of the city school buildings are old structures erected prior to 1907. The remaining 62 per cent have been constructed in the last quarter of a century and meet fairly well the demands of a modern educational program. In most respects these more recently erected schools are well planned and well arranged. Unilateral lighting has replaced bilateral lighting. The width and height of classrooms have been adjusted, and the arrangement of windows has been determined in order to provide the proper amount and distribution of light. Improvements in windows, in interior decoration, and in the color and type of window shades have had a beneficent influence on natural lighting. Marked improvement has been made also in artificial lighting. Low pressure steam heat is the prevalent type of heating in these recent buildings.

These newer schools have been functionally designed so that adequate provision is made for carrying out the educational program. The blackboard area has been sensibly reduced and such special built-in features as bookcases, exhibit cases, and cabinets are usually provided. The primary rooms have been planned carefully for the work of these grades. Auditoriums and gymnasiums are provided in all of the larger buildings. The special rooms have been designed to accommodate the special type of work which they are to house.

Three hundred and thirty-seven, or 88.5 per cent, of the city school buildings are of masonry construction. Many of these buildings are constructed of semi-fireproof or fireproof materials throughout, and this affords to the teachers and pupils a sense of security so desirable in accomplishing best educational results.

The per capita value of the school property in city school districts in Kentucky, based on enrollment, was $179.05 in 1930-31. The per capita value of equipment in these same schools was $16.62 The per capita value of libraries was $1.34.

Independent graded school districts.—In 1930-31 there were 242 school buildings in the independent graded school districts.

Of this number 58 were four-teacher in size or smaller. These smaller buildings are similar to the smaller schools in the rural sections described above. The other 184 buildings are five-teacher in size or larger and are, in general, much better planned buildings than are the smaller ones. Forty-one, or 17 per cent, of the 242 school buildings in independent graded school districts were constructed prior to 1907. One hundred and fifty-two of these school buildings, or 63 per cent, are of masonry construction, while the remaining 90, or 37 per cent, are of frame construction. The larger buildings present no points of superiority over the smaller ones. Because of their size, they present an even greater fire hazard.

The larger independent graded school buildings which have been erected in the last decade are functionally designed and well constructed. Proper provisions are made for children's and teachers' wraps, standard classrooms, special rooms, an auditorium and gymnasium, indoor toilet and water systems, and a central heating plant.

The per capita value of buildings and grounds in the independent graded school districts, based on enrollment, was $106.19 in 1930-31. The per capita value of equipment in these districts was $9.16. The per capita value of libraries was $1.74.

Comparison with other states.—The average value of school property in Kentucky per pupil enrolled was $82 in the year 1930. For the United States as a whole the average value per pupil enrolled in 1930 was $242. Only two states, Georgia and Mississippi, ranked lower than Kentucky in this respect.

On the other hand Kentucky ranked third lowest in 1930 upon the basis of indebtedness for school bonds and other school purposes per pupil in average daily attendance. The figures for that year (exclusive of the school indebtedness of Louisville) reveal that the average for Kentucky was $20.12, while the average for the United States was $114.08 per pupil in average daily attendance.

Current Practices in State Administration of Schoolhouse Planning and Construction

Section 4388, Kentucky Statutes, requires county and independent graded school district boards to submit plans and speci-

fications for new buildings and alterations of old buildings to the Superintendent of Public Instruction for examination and approval or disapproval.

Method of the study.—Knowledge of practices of other states in regard to schoolhouse planning and construction is quite essential for the purpose of setting up plans to remedy conditions pertaining to Kentucky school buildings. In order to secure such information, questionnaires were sent to every state superintendent of schools in the United States. Replies were received from every state. In addition, the school laws relative to school buildings and grounds in other states were analyzed. The data assembled in the latter part of this chapter were based upon answers received to the following questions:

1. To what authority is the responsibility for examining and approving school plans delegated?
2. Do you prepare and distribute plans and specifications for the smaller buildings of your state? If so, for what size buildings?
3. Does your state give financial aid to local districts on their school buildings? If so, please send a copy of the regulations governing same.
4. Kindly send a copy of the minimum requirements or standards governing schoolhouse construction now in use in your state; also please send copies of any recent bulletins or pamphlets containing information concerning schoolhouse planning and construction in your state.

Authority for approval of plans.—A study of replies to these questions received from 47 states shows that there are only 8 states, namely, Florida, Georgia, Mississippi, Missouri, Nebraska, New Hampshire, Oklahoma, and Rhode Island, that have no legal supervision, either local or state, over schoolhouse planning and construction. In most of these states, however, the state department of education acts in an advisory capacity with local school officials in this respect.

Final authority for the approval of plans and specifications of school buildings is placed in the hands of local boards of education or their executive officer in seven states, namely, Arizona, Colorado, Illinois, Iowa, Oregon, Texas, and Washington. This

authority is vested in the state board of education, or some of its officers, such as the state superintendent of schools, or staff members of the state department of education in 25 states, namely, Alabama, Arkansas, California, Delaware, Idaho, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Nevada, New Jersey, New Mexico, New York, North Carolina, North Dakota, Pennsylvania, South Carolina, South Dakota, Tennessee, Utah, Virginia, West Virginia, and Wyoming. In three other states this authority is vested in other governmental agencies, together with the state board of education. In Connecticut the plans are reviewed by the state police, as well as the state board of education; in Maine the state board of health joins with the state board of education; and in Montana, the state board of health and the state board of education review the plans. In the other five states plans for new buildings are reviewed and approved by governmental agencies other than those concerned primarily with the public school system. In Indiana, the state board of health, the state fire marshal and board of accounts are charged with this duty. In Massachusetts this is the responsibility of the department of public safety. In Ohio the department of industrial relations must pass on all plans for new schools. In Vermont the state board of health is charged with this responsibility, and in Wisconsin this authority is delegated to the industrial commission.

From this summary it may be seen that it is the general practice in this country to place the responsibility for the approval of plans and specifications for school buildings in the hands of school officials, since in 25 states the state board of education and in 8 states the local boards of education or their representatives are vested by law with the authority to examine and approve or disapprove such plans.

Planning of small school buildings.—A study of the replies received to the second question relating to whether or not new schools are designed by the state board of education discloses a variety of practices. In 20 states, namely, Arizona, Colorado, Connecticut, Florida, Illinois, Indiana, Maryland, Massachusetts, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, Ohio, Oregon, Rhode Island, Utah, West Virginia,

and Wyoming, no work of this character is performed by the state board of education.

In the other 28 states, including Kentucky, plans and specifications are furnished for the smaller rural buildings. These buildings, designed by state departments of education, range in size from the small one-teacher buildings, as designed in Iowa, New York, and North Dakota, to buildings of 12 teachers in size, as designed by the state department of education of Mississippi. The practice in Kentucky is for the State Department of Education to design school buildings ranging from one to four teachers in size. In Alabama, all schools in cities with population of 2,500 or less are designed by the state board of education, and in Delaware the state board of education employs a special architect who designs all of the new school buildings erected in the state.

From these facts it may be seen that the majority of the states feel that local school officials should be offered guidance in designing the smaller rural school buildings when the services of an architect are not available. In fact, the trend in this direction seems to be toward the designing of even larger buildings by the state board of education or an architect especially selected by the board for that purpose. This is true especially of certain states where there are a number of poor districts that would otherwise have no architectural service whatsoever.

State aid in financing schoolhouse construction.—Some financial aid is offered to stimulate the proper type of schoolhouse construction in 13 states, namely, Alabama, Arkansas, Delaware, Missouri, New York, North Carolina, Ohio, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, and Wisconsin.

The type of financial aid varies with the different states. In some states it takes the form of direct help, such as in Alabama, where aid is offered to rural schools to the extent of one dollar for every two dollars raised locally. This aid is placed in the hands of the county treasurer of the school fund. In other states it takes the form of a revolving fund, such as in North Carolina where a state fund is set up from which local boards of education may borrow for the purpose of erecting new school buildings, the amount borrowed to be paid back in 10 annual

installments, together with interest at 5 per cent, payable on January 1 and July 1 of each year.

Regulations governing schoolhouse construction.—It was found that but 19 of the state departments of education had published bulletins recently containing rules and regulations or suggestions concerning schoolhouse planning or construction. Copies of such regulations have been received from every state which has published such during the past 10 years. These regulations range from the rigid type of legal school code, such as is operative in Ohio, to the more flexible and more desirable type of rules and regulations set up by the state board of education, such as Virginia operates under.

FINDINGS

1. In the year ended June 30, 1931, there were 5,741 one-teacher, 875 two-teacher, 227 three-teacher, 211 four-teacher, and 514 five-teacher or larger school buildings in all types of school districts.

2. Eighty-two per cent of the elementary school population in county school districts attended school in one-, two-, or three-teacher school buildings in the school year ended June 30, 1931. The majority of these small schools are of frame construction, poorly planned, and located on inadequate sites.

3. Seventy-eight per cent of the schools of the county districts of the state have been erected since 1907; the remaining 22 per cent are antiquated structures which should be abandoned.

4. Rural school sites are invariably small. Only in a few instances is there adequate and usable playground space. Furthermore, there is a dearth of playground apparatus and other facilities for play.

5. The most common deficiencies in the larger consolidated school buildings are the lack of a central heating plant, proper facilities for water supply, indoor toilets, and sewage disposal.

6. One hundred and eighty-seven, or 30 per cent, of the city and independent graded school buildings were erected prior to 1907. The majority of these buildings are poorly planned and obsolete. The remaining 70 per cent of these buildings are fairly well planned and well constructed.

7. For the year 1930, the average value of school property per pupil enrolled was $179.05 for the city school districts, $106.19 for the independent graded school districts, and $39.43 for the county school districts.

8. For the same year, the average value of school property per pupil enrolled was $82 for Kentucky and $242 for the United States. Only two states ranked lower than Kentucky in this respect.

9. Indebtedness for school bonds and other school purposes amounted to $20.12 per pupil in average daily attendance in Kentucky in 1930, excluding Louisville. The average for the

United States as a whole was $114.08 for the same year. Only two states had a lower per capita indebtedness.

10. Section 4388, Kentucky Statutes, requires county and independent graded school district boards to submit plans and specifications for new buildings and alterations of old buildings to the Superintendent of Public Instruction for examination and approval or disapproval.

11. Plans and specifications for new school buildings must be approved by the state board of education in 25 states, including Kentucky, by local boards of education in 7 states, by the state board of education, together with other governmental agencies in 3 states, and by other governmental agencies in 5 states. Eight states have no legal supervision, either state or local, over schoolhouse planning and construction.

12. Twenty-eight state departments of education furnish plans and specifications for the smaller school buildings ranging from one-teacher to twelve-teacher in size. The practice in Kentucky is for the State Department of Education to design school buildings ranging from one- to four-teacher in size.

13. In 13 states some form of financial aid is offered by the state to stimulate the proper type of schoolhouse construction.

14. Nineteen of the states publish rules and regulations governing schoolhouse construction.

Recommendations

1. School districts should be increased in size to permit a more economical and efficient administration and organization, and a large state school fund should be created for distribution to local boards of education. This will permit local property, to a large extent, to be taxed for new school buildings and for maintenance purposes. Furthermore, it will permit many school districts to pay as they go on new schoolhouse construction, thus tending to eliminate the expensive practice of issuing bonds.

2. The State Board of Education should be authorized to effect the consolidation of small elementary and high schools where careful study reveals that a more economical or efficient school system will result. Such consolidation would eliminate many poorly planned, unsuitable, and obsolete school buildings.

(In this connection see Chapter II, "Administrative Organization of the Public Schools.")

3. Legal provisions should be enacted to create a state fund to equalize capital outlay in the school districts of the state.

4. Authority should be given to the State Board of Education to require that school building programs be preceded by careful study to determine the actual needs and resources of the school districts planning the building programs.

5. The State Board of Education should be given the authority to condemn school buildings that are unsafe. Furthermore, the State Board of Education should be given authority to see that every new school building is educationally designed, hygienically correct, and properly located. Such a law should provide a penalty for failure of local boards of education to comply with its provisions.

CHAPTER VI

THE EDUCATION OF NEGROES

Introduction

Education is essentially a matter of public policy. This is why the public is taxed for its support. This is why a citizen of Ashland pays taxes to help defray the cost of educating a child in Fulton County. Similarly, a farmer in Ballard County pays taxes for roads constructed throughout the entire state. Intelligent citizenship, like means of travel and transportation, is of public concern.

The education of Negroes is not a matter of concern to Negroes alone. It is of public concern that they be intelligent, productive, healthful, and law-abiding. The education of colored people is in no sense different from the education of white people. The purposes and procedures are identical. Only the facts that separate schools are provided, that the distribution of population differs, and that in some instances laws and administrative practices have set up differences, cause the existence of special problems in the education of Negroes. Some of the more significant problems are treated below.

The Distribution of the Negro School Population

The last three decades have witnessed a constant increase in the white population of Kentucky, and at the same time a constant decrease in the colored population. Table 25 shows that from 1900 to 1930, while the white population grew from 1,862,309 to 2,388,364, an increase of 28.2 per cent, the colored population decreased from 284,706 to 226,040, a decrease of 20.6 per cent. The colored population dropped from 13.3 per cent of the state total in 1900 to 8.6 per cent in 1930.

This loss in colored population in the state, however, does not seem to reflect itself in the same proportion in the educational situation. There was practically no difference in the numbers attending school in 1920 and 1930, the decrease being less than 1 child in 1,200. Through more effective enforcement

of attendance laws, the number attending school may be substantially increased. Furthermore, with the improvement of schools for colored children by the proper expenditure of more adequate funds, the attendance should be decidedly increased.

TABLE 25. KENTUCKY POPULATION, 1900-1930, INCLUSIVE.*

Census Year	White Population	Colored Population	Per Cent Colored
1900	1,862,309	284,706	13.3
1910	2,027,951	261,656	11.4
1920	2,180,560	235,938	9.8
1930	2,388,364	226,040	8.6

*Compiled from the United States Census.

Table 26 shows the relatively low percentage of colored rural school population, only 1 child in 20, and the larger percentage in cities, about 3 in 20. This table shows that the colored children enroll in the schools in about the same proportion to their numbers as do the white children. In the rural districts, long distances and inadequate transportation facilities affect the daily attendance.

TABLE 26. SCHOOL CENSUS, ENROLLMENT, AND ATTENDANCE, 1931-32.*

Item	State Total	County			City		
		White	Colored	Per Cent Colored	White	Colored	Per Cent Colored
School Census, 1932	710,380	502,140	27,014	5.1	152,077	28,149	15.5
Enrollment	637,215	442,689	23,274	5.0	143,827	24,710	14.7
Average Daily Attendance	481,655	323,522	16,445	4.8	120,239	20,224	14.4
Attendance percentage of census	67.8	64.4	60.9	.....	78.5	71.8	.....

*Adjusted to include private school population.

There is a definite trend of migration within the state that is significant in connection with a program of education for Negroes. As shown in Table 27, this trend is from rural to urban life. It is essentially from farm tenantry to urban and industrial centers.

The migration from rural farm areas has left but few

colored children in many counties. As a result, it requires long and expensive hauls to bring enough pupils together to maintain schools. Table 28 shows that in 28 counties the average number of colored children per county is only 16; 61 counties

TABLE 27. URBAN TREND OF NEGRO MIGRATION.*

Census Year	State Negro Population	Rural Population	Urban Population	Per Cent Rural	Per Cent Urban
1910	261,656	155,025	106,631	59.2	40.8
1920	235,938	130,545	105,393	55.4	44.6
1930	226,040	109,479	116,561	49.8	50.2

*Compiled from the United States Census.

have fewer than 200 colored children of school age, and the average for these 61 counties is only 70 per county, or 1 child in every 5 square miles. (See also Chart 9, in Chapter X, "Financial Support of Education.")

TABLE 28. DISTRIBUTION OF COLORED CHILDREN BY COUNTIES.

Number of Children Per County	Number of Counties	Aggregate for Counties	Average Per County
0 to 49	28	439	16
50 to 99	15	1,141	76
100 to 199	18	2,690	158
0 to 199	61	4,270	70
200 to 499	27	8,430	312
500 to 999	22	14,790	672
1,000 up	10	27,673	2,767
State	120	55,163	460

Studies made through the Division of Negro Education of the State Department of Education have revealed that isolated individuals and groups remote from a school for Negroes often receive little, if any, consideration. A recent study of this type revealed that for at least 700 children no school service was provided.

Table 29 displays the relatively small percentage of colored enrollment in the high schools of the state, particularly in the county districts.

The small number of colored pupils in the rural high schools is accounted for in large part by the sparseness of population.

Data for 1932-33 show that 37 counties of the state have four-year high schools, 7 counties have three-year high schools, 15 counties have two-year high schools, and that 61 counties have no high schools for Negroes. Of the 61 counties, 10 furnish

TABLE 29. PERCENTAGES OF THE PUBLIC SCHOOL ENROLLMENT IN HIGH SCHOOL, 1931-32.

Race	Type of District			State
	County	City	Graded	
Colored	2.3	16.8	____*	9.7
White	7.1	21.6	23.9	12.1
White and Colored	6.3	23.9	23.9	11.7

*Graded school districts are for white children only.

transportation to such schools in other counties. Nine of the 61 counties have fewer than 6 Negro school children to the county. This situation presents a serious problem relative to elementary schools for colored children, a more difficult one for the high school service, and raises essential questions as to what college facilities should be provided for Negroes in Kentucky.

As shown by Table 26, the colored children in Kentucky are found only in county and city school districts. Each of these districts has a board of education, and each is required to make provision for its colored school population[1]. Modern educational practices indicate that the cost of school service would be reduced and made more efficient if each county should be considered as a unit for school administration and operated by a single school board. For extensive areas where there are but few colored children, consideration should be given to the advisability of authorizing the State Board of Education to assign the control of school service for these children to certain centrally situated districts and apportion the costs equably.

Special Administrative Problems of the Negro Common Schools

Independent graded common school districts do not make provision for the education of Negro children residing within

[1] Five city school districts have both white and colored boards of education.

their boundaries, nor have they done so since they were first authorized by the General Assembly. An early act made it possible to create independent graded common school districts for Negroes, but this law was repealed and there exist today no independent graded common school districts for Negroes. It is the responsibility of county school districts to make provision for the education of Negro children living within graded school districts. For example, the Trigg County School District must make provision for all Negro children living in the Cadiz Graded School District.

The graded school taxes are levied on property owned by white persons, but not on property owned by colored persons. The Court of Appeals has ruled that in the case of corporate taxes, the taxes shall be shared between the county school district and the graded school district in proportion to their respective school population within the area of the graded district.

It is a gross injustice, to say the least, to impose the responsibility for the education of Negro children living in graded school districts upon county school districts. By any equable plan of educational administration each school district will have responsibility for all children residing within its boundaries without regard to race or color.

There are four cities of the fourth class, Hickman, Princeton, Shelbyville, and Earlington, operating under a provision in Section 3587a-18, Kentucky Statutes, which elect a white board of education to govern the white schools and a colored board to govern the colored schools. This is contrary to sound educational theory because it (1) sets up differences of control where unity of policy should prevail; (2) inevitably leads to maintaining different levels of service and is undemocratic and contrary to public policy; (3) has led to the practice of separate elections, the white people electing one board and the colored another, thus drawing the race lines in elections; (4) has led in practice to separate taxation along race lines, recognizing public school taxation as for group benefit rather than for public purposes; and (5) discriminates in the school service to the disadvantage of the colored children.

There is another city, Hopkinsville, a city of the third class, in which a similar situation exists, but without the sanction of law that the fourth-class cities claim. It claims this

right, however, under a special charter granted more than three score years ago, which appears to contravene the 1922 Acts applying to cities of the third class and to graded school districts.

Vocational Education for Kentucky Negroes

There is a close and causal connection between the geographical distribution of the Negro population and the vocations they follow. Table 30 gives the vocational distribution of Negroes taken from the Census Bureau Report.

TABLE 30. NEGRO WORKERS IN KENTUCKY, 1930.*

Industry Group	Male Workers	Female Workers	Total Workers	
			Number	Per Cent of Total
Domestic and Personal Service	8,410	27,663	36,073	33.8
Agriculture	21,869	714	22,583	21.2
Manufacturing and Mechanical Industries	12,059	2,400	14,459	13.5
Transportation	8,647	119	8,766	8.2
Extraction of Minerals	7,995	28	8,023	7.5
Trade	5,299	448	5,747	5.4
Professional Service	3,261	1,939	5,200	4.8
Public Service (not elsewhere classified)	1,283	38	1,321	1.2
Forestry and Fishing	47		47	0.4
Industry not specified	4,196	165	4,361	4.0
Total	73,066	33,514	106,580	100.0

*Compiled from the United States Census.

It will be noted that 33.8 per cent of the Negro workers earn a living in domestic and personal service; 13.5 per cent in manufacturing and mechanical industries; 8.2 per cent in transportation; 7.5 per cent in the extraction of minerals; and 5.4 per cent in trade. These groups include 68.4 per cent, or more than two-thirds of the Negro workers of the state; yet there is hardly a public school in the state where they can be trained for any of these pursuits.

Examination of the curricula of public high schools for Negroes in Kentucky will reveal significant shortcomings in the programs for preparing their graduates to fill annual vacancies in the fields listed in Table 30. Most of the high schools are fitting their graduates for college entrance and giving very little attention to the large number of students, who, for one reason or another, will never enter a college, but will, nevertheless, seek

to find a place in industry or some other field. This condition lends emphasis to the recommendation in Chapter III that there should be a comprehensive curriculum study made in this state.

It will be noted from Table 30 that about 22,000 male workers, almost one-third of the total number of Negro male workers, earn a living through agriculture. Perhaps more effort has been made to secure results in this field than in any other; yet very little has been accomplished thus far. The United States Government, for a period of years, has subsidized rather generously the work in this field, yet the programs of the Cooperative Extension Work and the National Vocational Education Act have had only a negligible success among the farm Negroes of Kentucky. This has not been true of the entire southern region, as this work has had excellent results among Negroes in the South generally. Kentucky seems to be the exception rather than the rule.

The Smith-Hughes Vocational Courses

Through Section 4535k-1, Kentucky Statutes, the General Assembly of 1918 accepted the provisions of the National Vocational Education Act, popularly known as the Smith-Hughes Act. This Act provides that federal funds be matched by state and local funds; such funds to be used in the promotion of training for vocations in agriculture, home economics, and trades and industries. Under its provisions, vocational courses are established in the public secondary schools, the salaries of the instructors being paid in part by the federal government, and in part by state and local governments. There is also a federal subsidy allowed to colleges designated to train such instructors.

This work has not developed satisfactorily in the secondary schools for Negroes in Kentucky. Some of the usual difficulties encountered are (1) lack of adequate space for housing the work; (2) lack of an instructor trained for the work; and (3) unwillingness to employ a trained instructor. In some instances the attitude of the Negro principal toward vocational courses has prevented the establishment of the work in his school.

Cooperative Extension Work Among Negroes

The General Assemblies of 1916 and 1930 through Sections

4636h-1 and 4636f-9, Kentucky Statutes, assented to requirements of the Acts of Congress providing for Cooperative Extension Work and authorized and empowered the University of Kentucky to receive the grants of federal money and apply them to the promotion of such work in this state. Each successive General Assembly has appropriated out of state funds sums of money to match federal funds for the promotion of this work.

A typical year of expenditures under this plan will illustrate the size and extent of the work. The year ended June 30, 1930, will serve as a typical one. The agriculture extension income[2] was as follows: state appropriation $142,241.30; federal funds $244,175.81; miscellaneous $3,655.45; balance (from previous year) $1,491.58; total $391,564.14. The amounts expended during the same year among Negroes were as follows:[3]

Fayette County Negro Farm Agent and agent in charge of other Negro agents in the state	$1,800
Warren County Negro Farm Agent	300
Madison County Negro Farm Agent	500
Total spent on work among the Negro rural farm population	$2,900
Christian County Negro Farm Agent	300

The work among Negroes received .7 per cent of the total amount expended in Kentucky. There are, according to the Census Bureau (1930), 22,583 Negroes gainfully employed in agriculture as farm owners, tenants, managers, foremen, and laborers. The total Negro rural farm population in 1930 was 47,849, or 4.1 per cent of the state rural farm population. If the amount expended on the Negro farm people had been figured on the basis of farm population it would have amounted to $16,054, instead of the $2,900 which was allowed by those administering this fund. It should be noted, of course, that there were other amounts not listed herein spent in the interest of the work among Negroes, such as the traveling expenses of the agent in charge in supervising three other agents, and the clerical work at the main office in caring for reports from these three agents, but these amounts are negligible quantities.

There are no Negro home demonstration agents employed in the state to work with Negro farm women in giving lessons in

[2] Biennial Report of the Superintendent of Public Instruction, Part II, 1929-31, p. 16.
[3] Report to the General Assembly of 1930 of various departments, boards, and commissions.

canning, food preservation, sewing, cooking, and home-making in general. T. J. Woofter, Jr., Associate Director, Institute for Research and Social Science, University of North Carolina, makes the following significant statement on this subject in a study of the economic status of the Negro (1930):

> "In the local community the most effective agencies for improving methods of production and for giving information on cooperative movements and credit facilities are the farm and home demonstration agents. Negro agents are especially effective in reaching Negro farmers."

There are in Kentucky several counties in addition to those where the work is already established which have a Negro rural farm population of a magnitude sufficient to warrant the establishment of this work.

The state has a Negro land grant college supported in part by federal funds and in part by state funds. Under its agreement with the federal government this college maintains departments of agriculture and home economics. The faculty of this college should be used as much as possible by those directing the cooperative extension work among Negro farm people.

Certainly it would give this college a desired contact with rural Negroes, which it does not have now under the present organization; and should the work among Negroes be centered at this college, no doubt it would be a saving to the extension department.

The Colleges for Negroes

At the present time only 5.5 per cent of the pupils in Kentucky reaching grade twelve are colored. This means that less than 1 colored pupil qualifies for college for every 17 white pupils so qualifying. The enrollment in the state colleges for colored persons is 6 per cent of that in all state colleges. The combined resident enrollment in the colleges for colored persons (286 at Frankfort and 92 at Paducah, 378 in all) is less than one-third of the enrollment in the typical college for white persons. There are, however, two state colleges for colored persons for 6 per cent of the total state college enrollment compared to five institutions of higher learning for white persons for 94 per cent of the total.

It seems desirable that a study be made to ascertain the

number of state colleges that should be maintained for colored people in Kentucky, and that in this study consideration be given (1) to vocational and scholastic needs, (2) to the population to be served, (3) to justice as between white and colored groups, and (4) to economy in the use of public moneys.

Whatever colleges the state may support should be maintained on the basis of standard accreditation. All of the public colleges in Kentucky are so maintained with the single exception of one of the state colleges for colored persons. The state college for colored persons at Frankfort was accredited as a "B" class college in 1931 by the Southern Association of Colleges and Secondary Schools. The "B" class rating which was received by the college at Frankfort means that the institution does not meet in full one or more of the standards set by the Association for four-year colleges, but the general quality of its work is such as to warrant the admission, without condition, of its graduates to any institution requiring the bachelor's degree for entrance. The college at Paducah has thus far received no accreditation, but it is understood that it is working toward accomplishment of such an end. It is neither sound public policy nor justice to students to operate a college without adequate financial support or on a sub-standard educational basis.

FINDINGS

1. The colored population in Kentucky has steadily decreased—from 284,706 in 1900 to 226,040 in 1930. The per cent of the state total in 1900 was 13.3; in 1930 it had dropped to 8.6 per cent.

2. In the rural districts, on an average, about 1 school child in 20 is colored; in the city districts 3 children in 20 are colored.

3. In 1910, 60 per cent of the colored population was rural; in 1930, 50 per cent of the colored population was rural.

4. Sixty-one counties of the state have fewer than 200 colored children of school age. In these 61 counties there is an average of 1 colored child for every 5 square miles of territory.

5. In the county districts the percentage of total colored enrollment in the high schools is 2.3 compared to a percentage of 7.1 for the white pupils.

6. Data for 1932-33 show that 37 counties of the state have four-year high schools, 7 counties have three-year high schools, 15 counties have two-year high schools, and that 61 counties have no high schools for Negroes. Of these 61 counties, 10 furnish transportation to such schools in other counties. Nine of the 61 counties have fewer than 6 colored school children to the county.

7. Independent graded common school districts do not make provision for the education of Negro children residing within their boundaries, nor have they done so since they were first authorized by the General Assembly.

8. There are four cities of the fourth class and one city of the third class with a white board of education to govern the white schools and a colored board to govern the colored schools.

9. According to the 1930 United States Census, 33.8 per cent of the Negro workers earn a living in domestic and personal service; 13.5 per cent in manufacturing and mechanical industries; 8.2 per cent in transportation; 7.5 per cent in the extraction of minerals; and 5.4 per cent in trade. These groups include 68.4 per cent, or more than two-thirds of the Negro workers of the state; yet there is hardly a public school in the state where they can be trained for any of these pursuits.

10. If the amount expended on the Negro farm people for Cooperative Extension Work had been figured on the basis of farm population in 1929-30, it would have amounted to $16,054 instead of the $2,900 which was allowed by those administering this fund.

11. There are two state colleges for colored persons for 6 per cent of the total state college enrollment compared to five state colleges for white persons for 94 per cent of the total college enrollment.

12. All of the colleges in Kentucky—state, municipal, parochial, and private—are maintained on the basis of standard accreditation, with the single exception of one of the state colleges for colored persons, West Kentucky Industrial College, Paducah.

Recommendations

1. Each school district should be governed by one board of education and should provide school service for all children residing within its boundaries without regard to race or color.

2. For extensive areas where there are but few colored children, consideration should be given to the advisability of authorizing the State Board of Education to assign the control of school service for these children to certain centrally situated school districts and apportion the costs equably.

3. A study should be made for the purpose of determining the vocational curricula needed in the public high schools for Negroes.

4. The amount of the agriculture extension income apportioned annually to the Negro farm people should be determined by the percentage that the colored rural farm population is of the total state rural farm population.

5. A study should be made to ascertain the number of state colleges that should be maintained for colored people in Kentucky, and in this study consideration should be given to (a) vocational and scholastic needs, (b) the population to be served, (c) justice as between white and colored groups, and (d) economy in the use of public moneys.

CHAPTER VII

ADULT EDUCATION

Meaning and Purposes of Adult Education

Meaning.—The term "adult education" has reference to the teaching of mature persons who are not devoting their entire time to the pursuit of learning. It is used especially in connection with instruction given during the evening hours to people who are employed in trade and industry, and with classes held in the late afternoon, evening, and on Saturday morning for school teachers.

In the earlier stages of this movement emphasis was placed upon courses which carried regular credit toward diplomas, certificates, or degrees, but the movement has spread rapidly and now covers a much larger scope. The term "adult education" may rightfully be applied to a single lecture, demonstration, or a series of either.

As a leading educator has expressed it, "Adult education is an inspiration to grown-ups to be something more than they are now and to do their work better than they now do it." The movement has become so widespread from the standpoint of the types of persons and groups whom it benefits, that it bids fair to be on the highway of fulfilling John Finley's forecast when he said, "I look forward to the day when we shall have a system of adult education in the state which will reach every man and woman as we are now reaching every child."

Purposes.—During the last half century the world has become so unified in the opportunities for rapid exchange of ideas, that one who cannot read intelligently is by necessity an isolationist of a character that is a menace to the society of which he is a part. Therefore, the reduction of illiteracy should still continue to be a purpose of adult education.

Another purpose is to equalize among grown-ups those educational opportunities which are now so commonly accessible to children and youths but which only a few years ago were privileges which were available only in certain centers.

A third purpose is to make better provision for leisure time

through its more intelligent use. There is every indication that the evolving social, economic, and industrial order, whatever its particular type may be, will provide more, rather than less, time for leisure. To the extent that this may be true, it will be highly desirable for the rank and file of our citizenry to have increasingly wider interests and contacts that may be the sources of increased intellectual and social vitality.

Not the least important aim of adult education is continuous training in citizenship. Rapidly changing social, economic, and industrial environments call for continuous adjustment of the individual in order that he may continue to live successfully and happily. Recent and contemporaneous national and international events leave no doubt that the ability of peoples to understand each other sympathetically and intelligently constitutes a prerequisite for the continuance of civilization itself. Although the contributions in this field have been made more indirectly than directly through the programs of adult education which have been set up, this objective should constitute a major aim for this type of work.

Since the home is the keystone in the arch of our social structure, the stability of the home is crucial. The chief social function of the home is the proper rearing of children, and the complexities of modern living make this problem one of increasing difficulty for parents, for children, and for society. The proper training of children, both before and during school age, is a field in which adult education can render an indispensable service. It can develop in parents a better understanding of the mental and physical growth of the child and of his attitudes and behaviors, and can improve parents' practices in general in training their children and in desiring higher standards of family life.

Agencies Now Engaged in Adult Education in Kentucky

Activities in adult education may for convenience be divided into the formal and the informal type. The first includes evening schools, extension departments of colleges and universities, correspondence courses, and other organized forms of study in which students enroll. The informal type includes the less regular and more casual but no less important work carried on by

radio, forums, libraries, lyceums, clubs, reading circles, and numerous study groups. The ultimate aim of all activities in this field is an enlightened and enlivened citizenship.

The formal agencies are not difficult to identify. Their purposes are distinctly educational, and the persons seeking benefit from them do so because of the character of the advantages offered. These agencies are for the most part directly connected with the educational institutions whose primary work is for full-time students.

There are many organizations whose primary aim may be social, commercial, or philanthropic, which by the nature of the work which they carry on contribute directly to adult education although they may not be aware of this fact. During the preparation of this section on adult education inquiry was made of several organizations as to what they were doing in the way of adult education. Many replied that they were doing nothing, but a careful examination shows that several of their programs contribute directly to the education of their members.

It is impossible to establish any definite figure as to the number of persons who are actually receiving some sort of adult education in Kentucky. It is very conservative to estimate, however, that outside of the number served by radio, daily and weekly newspapers, and other periodicals, not less than two hundred thousand people are being given more or less of this kind of service annually in Kentucky by numerous formal and informal activities of public and private agencies.

Problems to Be Considered in Organizing a Program of Adult Education in Kentucky

The problems involved in organizing a program of adult education are in part different from those which are to be met in connection with any other phase of formal training. In the first place the project as a whole is a relatively new one. Even in connection with schools and colleges not very many years have elapsed since formal programs of continuing education or of training for those adults who have been deprived of it in youth were begun. It is a still more recent idea that one should in a formal way continue his education after he has ceased to be a regular student in an institution of learning. Finally, there is

a third idea which is now gaining wide acceptance. It is that the state has a definite obligation toward the education of its adults as well as for the education of its children and youth. There is then in adult education a problem which is markedly lacking in precedent as far as its formal aspects are concerned and which is rather a challenge to our imagination and to our educational statesmanship.

In the second place, there is no form of organization which is accepted as in any way final for carrying on adult education. This statement applies both in the case of individual institutions of learning, and when considering states. Many public school systems and institutions of higher education have effective organizations for this work, as do some individual states. The fact remains, nevertheless, that the work is still in an experimental stage with respect to organization as well as other features of it. A new unit is being erected. Although there are some examples which may render assistance in judging what the proper form of this unit should be, up to the present time there are no widely accepted models.

A somewhat similar condition exists with respect to materials of instruction which should be used in adult education. In the formal types—those connected with educational institutions—the first materials used were those used in the traditional school unit, and, for the most part, the same materials are still in use. Although there are divergencies from this, the movement has not yet gone far enough to provide materials adequate either in content or in amount. This is a condition which time doubtless will remedy, but it is a problem which should be recognized frankly and one whose proper solution should be sought. The same general problem is to be found also in the informal types of adult education. There is much waste of time and dissipation of energy by reason of the fact that the kinds of materials selected to achieve certain educational ends in connection with clubs, study groups, etc., in many cases are not highly effective for the purposes designated.

Methods of instruction might also be included in the same class with materials. A study made by Dr. Edward L. Thorndike a few years ago shows that adults learn by the same general method that children and youths learn. The conspicuous difference in the case of adults, however, is that children, and, to a

degree, youths, are compelled to attend instruction, while this compulsion is almost entirely lacking in the case of adults. Adults will not attend upon instruction unless it interests them. Therefore, the methods of that instruction which will attract and hold them must be the very best. It is the predominating testimony of those directly associated with adult education, both in its formal and informal types, that the method of this instruction is one of the prime determiners of the success of any particular course or group.

Another problem which confronts adult education is a duplication of effort. While it is doubtless true that different educational institutions through their respective offerings can at times appeal to different groups, it seems to be poor management for these institutions to attempt to occupy the same community field by competitive methods. A similar problem arises in connection with voluntary organizations. These are prone to set up competing programs because each organization feels that it must have something to present. Without any attempt to dictate to the educational organizations or to the voluntary agencies, it is pointed out that cooperation will materially improve the quality of adult education, while competition will tend distinctly to operate in the opposite direction.

There are also two definite classes which present problems in the state. One with which Kentucky should be particularly concerned comprises the one hundred and thirty-one thousand illiterates within its borders. Illiteracy and intelligent government cannot be joined. Whatever the plans or program of adult education which Kentucky may adopt or seek to promulgate, the ultimate wiping out of illiteracy should be one of its outstanding objectives.

The other group is made up of those persons who are confined in charitable and penal institutions of the state. There can be no question that the inmates of these institutions are the wards of the state. Therefore, during the period which they remain so, their entire welfare is a distinct state responsibility, and proper educational programs should be provided for them by the state.

SUMMARY AND RECOMMENDATIONS

1. Education is a continuous process taking place throughout the life of an individual. The limits of formal education are not defined in terms of the age of an individual or in terms of the amount of formal schooling which he has had. That person who has reached maturity and has not yet become literate is as much an educational responsibility of the state as is the young child. To continue to make available to the adult, though he be literate, the materials and programs for improving his ability as a citizen, is equally as important as to provide facilities for the pursuit of those specialized forms of knowledge which are represented by the several divisions and fields of recognized training.

It is recommended, therefore, that Kentucky openly recognize the principle that adult education is a joint responsibility of the state as a whole and of the local community, and that in the State Department of Education, adult education be recognized as one of the major functions of that Department.

2. To assist in carrying out the principles stated above, it is recommended that wider use be made of school buildings as centers of adult education. Communities should come to think of their schoolhouses as places where all kinds of worth while activities are held, not only in the way of classes for grownups, but also where lectures and instructive entertainments are given; in fact, as the primary source of intellectual stimulation and growth of the community.

3. Since the inmates of the charitable and penal institutions are in a peculiar and very direct way the definite wards of the state, the state should provide special educational programs for them. Since the Department of Education is an integral part of the state organization, these programs should be promoted, organized, and supervised through the State Department of Education.

4. Since the eradication of illiteracy is the definite responsibility of the state, it is recommended that provision be made whereby in both rural and city communities instruction may be provided for adult illiterates, the expense of such instruction to

be borne by the community and the state. Here, too, the central directing agency should be the State Department of Education.

5. The activities carried on by the agencies now engaged in adult education in Kentucky indisputably support the assertion that adult education is being carried on far beyond the expectations of most persons. It is recognized that invaluable benefits accrue to the movement by reason of the widespread and sustained interest of which these numerous activities give evidence.

It would be fatal to the life spirit of this movement to attempt to impose upon it a high degree of centralized authority. On the other hand, not to attempt to coordinate the energy which is now being expended in a considerably scattered fashion would be to pass over an opportunity to improve upon the efficiency and adequacy of the programs involved.

Some means should be effected whereby all agencies engaged in the education of adults in Kentucky may be coordinated for the purpose of preventing unnecessary duplication of work, and of furnishing a clearing-house where ideas and policies may be discussed jointly.

It is recommended, therefore, that an Advisory Council on Adult Education be formed to consist of representatives of the various agencies engaged in this work, such representatives to be chosen by the agencies themselves. It is recommended, furthermore, that the coordinating center of this Advisory Council be the State Department of Education.

CHAPTER VIII

THE EDUCATION OF HANDICAPPED CHILDREN

The Problem of the Handicapped Child

The term "handicapped child" as used herein will include all children who are so physically, mentally, morally, or socially handicapped that they are unable to attend or make satisfactory progress in a regularly established public school. The term "special education" as employed in this chapter has to do with all programs of special training for the following groups of handicapped children: the crippled, speech defectives, the blind and those with defective sight, the deaf and hard of hearing, the tubercular and those with cardiac limitations, the mentally subnormal, and the socially maladjusted. The latter term includes training for only those groups requiring special facilities or instruction because of physical, mental, or moral deviation who cannot reasonably profit by the regular programs of service and instruction which are provided for the normal child.

The philosophy of public education set out in Chapter I includes the education of all children regardless of maladjustments. It is important that all members of the social order be educated if the best interests of the state are to be promoted. Within the century, education has become America's largest business, but it is only within the past few years that society's obligations to certain under-privileged groups have been recognized in the light of modern education. The educational trend today is toward the solution of social problems.

A major part of the legislation having as its purpose the solution of these problems has been enacted since the beginning of this century. Special education for handicapped groups is a rapidly developing phase of the program of general education. Local educational officials and social agencies in many communities have become interested in organizing within their school districts programs of special training. It is not uncommon for school administrators to find themselves confronted with situations comparatively new in school procedure. They need to know the number and the various types of handicapped children

in their jurisdiction, the kind of facilities needed for their proper care and training, and what types of teachers and other workers are essential to the well-being and mental and physical development of the under-privileged child.

The state, local communities, boards of education, and state educational institutions should consider their responsibilities for the handicapped child as equal to their responsibilities for the more fortunate members of the social order. The state should proceed upon the well-established principle that all education is a public responsibility and that governments should participate in making it available to all the children of all the people. If society does not keep handicapped children busy in a constructive way during their school lives, they, in a destructive way, will be likely to keep society busy during their adult lives.

Although the Constitution specifically implies that the General Assembly shall provide for all the children of all the people, whether normal or abnormal, "an efficient system of common schools," Kentucky has made special provisions for less than one-fifth of its approximately sixty thousand handicapped children who are unable to attend or make satisfactory progress in a regularly established public school. This army of handicapped children, who are today serious deviates in mental, physical, or temperamental traits, will one day become an army of adults and a very real part of the citizenry of this state. Shall they be a contributing part of the social order, or shall they become liabilities that will drain the resources of society? Shall Kentucky spend part of the public money today to train them for social efficiency, or shall the state later be required to spend a much greater sum for almshouses, hospitals, reformatories, and prisons in an attempt to protect society and reform the handicapped adult? Kentucky's answers to these questions will be expressed in the provisions which it is willing to make for them while they are still children, in the sincerity with which it undertakes to capitalize their powers and minimize their handicaps, in the effectiveness with which it plans to educate them in those things which they can do, and to prevent the helplessness that results from lack of training, and, finally, in the skill with which it diagnoses their difficulties and averts the unsocial attitudes that are the outcome of maladjustment.

The handicapped child is certainly an economic factor. An

intelligent consideration of the issues involved from that point of view alone would force the state to double its efforts to bring to him those facilities which will help him to realize his maximum capacity despite his handicap. The conception of educational opportunity, however, should not be limited to the economic aspects alone. If educational philosophers and other educational leaders agree in any one phase more than in another, it is in the emphasis that is placed upon the child and upon his welfare as a child. Happiness, contentment, adjustment, achievement—these are some of the key words which apply to the education of every child, no less to the handicapped than to the normal. It follows, therefore, that any program of education which considers the needs of the handicapped child must involve both service to the child and service to society. These two are closely interwoven. Neither one can suffer without harm to the other, and both are paramount consideration in the welfare of the state.

Residential Schools for Handicapped Children

The Kentucky School for the Blind.—The Kentucky School for the Blind, located in Louisville, was established in 1842. It was the eighth school of its kind in the country. The school operates under the direction of a Board of Visitors composed of five members, the entire personnel of which is appointed anew by the Governor with the change of the state administration. Thus, the school is in the hands of an inexperienced personnel every four years.

The program begins with the kindergarten and includes a full four-year high school course. The music department gives instruction in piano, pipe organ, harmony, and band. Simple carpentry, chair caning, and mop and broom-making are taught the boys. Instruction in sewing, weaving, crocheting, knitting, and home economics is provided for the girls.

There are 19 members of the faculty and an enrollment of 150 students (May, 1933), a part of whom are Negroes. The age of admission is from 6 to 18 years. Any blind child in Kentucky, or any child whose sight is so defective as to prevent him from attending the ordinary school, may obtain an education in

the Kentucky School for the Blind in Louisville without charge for board, tuition, or books.

The State Institution for the Feeble-Minded.—Kentucky has established and is maintaining one institution for the care of the feeble-minded. It is located at Frankfort in the eastern part of the city. Established in 1860, the institution has not been enlarged in proportion to the increase in mental defectives since that time. This institution is under the supervision of the Board of Public Welfare. The Board is composed of five members, appointed by the Governor for four-year terms.

The school maintains a faculty of six well-trained teachers, two of whom teach academic subjects. Two others teach weaving, handicraft, and art; one teaches music; and another teaches physical education. Every child which shows any likelihood of profiting from this work is given the advantage of the training to some extent. The inmates are sent to this institution by commitments from the various courts of proper jurisdiction in the state. The present population (May, 1933) is 776, with separate homes for the white and colored. The majority of the inmates are imbeciles but approximately 150 are morons and 110 are idiots. The Institution now (May, 1933) has a waiting list of 400.

The Houses of Reform.—This institution, the Houses of Reform for boys and for girls, was established in 1896. It is under the supervision of the Board of Public Welfare. It is located at Greendale on a farm composed of 452 acres.

In the academic department, instruction is given in 10 grades, including 2 years of high school. Physical education and military training are stressed. Some religious training is given. Vocational training also is emphasized. The faculty of the academic department is composed of 11 members, all of whom meet the state requirements for teachers' certificates. There are also 14 teachers in the vocational department.

Children from 10 to 17 years of age, inclusive, are admitted. Under the present law the juvenile judge is permitted in his discretion to waive jurisdiction of the juvenile to the circuit court. There are at present (May, 1933) 530 boys and girls in the institution.

The Kentucky School for the Deaf.—By an act of the Gen-

eral Assembly, passed December 7, 1822, The Kentucky Asylum for the Tuition of the Deaf and Dumb was established. This institution, located at Danville, was the fourth effort in the United States to educate deaf boys and girls, and was the first institution of its kind supported by public funds. The inappropriateness of the term "asylum" caused the General Assembly of 1882 to change the name of the institution to The Kentucky Institution for the Education of Deaf-Mutes. This was not the correct name for a school for educating deaf pupils, so in response to an urgent petition from the Kentucky Association of the Deaf in 1904, the name was changed again to the present and proper title, The Kentucky School for the Deaf.

This institution was under the control of the Board of Trustees of Centre College from 1823 until 1870, at which time the control was vested in 12 commissioners, appointed by the Governor. These commissioners are divided into three groups, and the term of one group expires every legislative year. The Kentucky School for the Deaf is a residential public school where free tuition, board, and lodging are provided by the state for all children of Kentucky whose hearing is so impaired that they cannot be taught in the regular public schools. The institution has a course of study which covers 11 years of school work. In addition to the academic work the school maintains a vocational department. Several years ago the Board of Commissioners passed a by-law that required any applicant for a teaching position to have at least one year of training at a regular, recognized school for training teachers of the deaf. These training schools require at least two years of standard college or normal school work before a prospective teacher will be admitted to the training classes for teaching the deaf.

Children from 6 to 21 years of age are admitted to the institution, and there are at present (May, 1933) 344 students enrolled. A small number of these pupils are Negroes.

The Kentucky Children's Home Society.—This home, established in 1896 as a private institution, was made a state institution by the Acts of 1902. It is located at Lyndon on a 90-acre tract of land.

The board of control is composed of 36 members, and there are 4 teachers, all of whom meet the state requirements for teach-

ers' certificates. Children from 4 days to 16 years of age are admitted, and there are at present (May, 1933) about 367 children in the home.

Legal Provisions Applying to Local School Systems

Although there are no general provisions for a state-wide program of special education, there are a few specific authorizations with reference to special groups of handicapped children, including the blind and those with defective eyesight, the deaf, the feeble-minded, incorrigibles, and delinquents.

Section 298f-1, Kentucky Statutes, (Act of 1918) provides that deaf children between the ages of 7 and 16, inclusive, shall attend some public, private, or parochial school in the state.

Section 4521a-1, Kentucky Statutes, (Act of 1924) provides that the board of education of any county, city, or graded school district is authorized to provide for the instruction and education of children of the proper school age, who, by reason of defective eyesight, require special books or special instruction, or both, in order profitably and safely to attend the public schools in such district.

Section 4521a-4, Kentucky Statutes, (Act of 1924) reads as follows:

> "The board of education of any city or of any county or of any district, as hereinbefore mentioned, shall not undertake to provide for the instruction of pupils with defective eyesight . . ., except by permission and in pursuance of the advice and authority of the state superintendent of public instruction; . . . and said superintendent may designate one or more of his assistants to supervise the classes and instruction of children with defective eyesight, as herein provided for."

Section 4521a-5 and Section 4521a-6, Kentucky Statutes, (Act of 1924) also refer to the teaching of children who have defective eyesight.

Section 2978b-2, Kentucky Statutes, provides that boards of education, in cities of the first class, may transport crippled children at public expense.

There is practically no special effort manifested by the public school system to train the handicapped child. At the present time, only seven school districts (all cities) are attempting any sort of program of this kind.

The Kentucky Crippled Children Commission

The act creating the Crippled Children Commission was passed by the General Assembly in 1924 and became effective as of that date. Section 331m-1, Kentucky Statutes, as amended in 1926, provides that the Commission shall be composed of seven members to be appointed by the Governor and reads in part as follows:

". . . at least three of whom shall be appointed from a list of six (6) names recommended by the Kentucky society for crippled children and the other four (4) from the state at large. . . ."

The act originally provided for only two appointees from the state at large, thus making a total of five members on the board.

Section 331m-5, Kentucky Statutes, provides that the commitment of crippled children to the care of the Commission may be done in the following manner:

"The parent, guardian, or person having in charge any crippled child, or any person interested in such child, may call to the attention of the county judge of the county in which such child resides, its physical infirmity, and the county judge shall be empowered to commit such child to the care and custody of said commission for treatment."

This section further provides that in no event may a judge commit any child without the consent of its parent, guardian, or person having it in charge, and reads as follows:

"No child shall be committed to the care or custody of said commission for treatment under the provisions of this act where its parents, guardian or person having it in charge, if related to said child, is able to pay for the treatment of said child."

The Commission examined 2,769 children in 1930-31. A few of these were Negroes.

Division of Vocational Rehabilitation, State Department of Education

Kentucky accepted the Federal Vocational Rehabilitation Act in 1922. It provided limited service until July, 1928, when a separate Division of Vocational Rehabilitation was organized in the State Department of Education. The General Assembly of 1930 provided that the appropriation to match federal funds for

this service be made direct from the General Expense Fund rather than from the surplus accumulating from the fund provided to operate the Workmen's Compensation Board. During the years 1930-31 and 1931-32, the Division of Vocational Rehabilitation rendered service to approximately 68 per cent of the estimated load of 800 persons. This group includes approximately 700 cases eligible and ready for rehabilitation, and approximately 100 young cases needing special programs of guidance and counsel. The Kentucky program reaches every county in the state, rendering service to all classes and groups of the disabled who are found eligible for and in need of the aid.

SUMMARY

1. The education of the handicapped child has to do with all programs of special training for the following groups of children: the crippled, speech defectives, the blind and those with defective sight, the deaf and hard of hearing, the tubercular and those with cardiac limitations, the mentally subnormal, and the socially maladjusted.

2. Although the Constitution specifically implies that the General Assembly shall provide for all the children of all the people, whether normal or abnormal "an efficient system of common schools," the state has made special provisions for less than one-fifth of her sixty thousand handicapped children who are unable to attend or make satisfactory progress in a regularly established public school.

3. Any program of education which considers the needs of the handicapped child must involve both service to the child and service to society.

4. The residential schools for the handicapped children of the state have a combined enrollment of 2,167 (May, 1933). The Kentucky School for the Blind, located in Louisville, has an enrollment of 150; the State Institution for the Feeble-Minded, located at Frankfort, has an enrollment of 776; the Houses of Reform, located at Greendale, have an enrollment of 530; the Kentucky School for the Deaf, located at Danville, has an enrollment of 344; and the Kentucky Children's Home Society, located at Lyndon, has an enrollment of 367.

5. Special legal provisions of the state for the education of handicapped children by local school districts include the following:

a) Deaf children between the ages of 7 and 16, inclusive, shall attend some public, private, or parochial school in the state.

b) The board of education of any school district must provide for the instruction of children of school age with defective eyesight. This instruction is under the supervision of the State Department of Education.

c) Boards of education of cities of the first class may transport crippled children at public expense.

6. Only seven school districts (all cities) of the state are attempting any sort of program of education for handicapped children.

7. The Kentucky Crippled Children Commission examines and treats crippled children. The Commission examined 2,769 children in 1930-31.

8. Kentucky accepted the Federal Vocational Rehabilitation Act in 1922. It provided limited service until July, 1928, when a separate Division of Vocational Rehabilitation was organized in the State Department of Education. The General Assembly of 1930 provided that the appropriation to match federal funds for this service be made direct from the General Expense Fund. During the years 1930-31 and 1931-32, the Division of Vocational Rehabilitation rendered service to approximately 68 per cent of the estimated load of 800 persons.

Recommendations

1. The new school code should provide for the census of handicapped children with the listing of certain definite information concerning each child.

2. The mandate of Section 183 of the Constitution should be carried out to the end that every handicapped child shall have an opportunity for an education adapted to his peculiar needs. The state and local school units should assume the same measure of responsibility for all handicapped children that they have assumed for normal children.

3. Provision should be made, through the Constitution if necessary, for special aid for the education of handicapped children, which, of necessity, is often more expensive than the education of normal children.

4. Since the personnel, including teachers, supervisors, and administrators, in charge of the education of handicapped children need special training to equip them adequately for their tasks, provisions should be made by the state for the special training of such personnel.

5. Residential schools and other agencies providing special service, special facilities, and training for certain groups of

handicapped children should be improved and modernized to provide for all those who must be committed to their supervision. All residential schools for the handicapped child should be a recognized part of the state's educational system. These institutions should file annual reports with the Superintendent of Public Instruction and be accorded the same privileges with reference to the services of the State Department of Education as are accorded other educational institutions.

6. In order to unify and coordinate all the educational services available for the various groups of handicapped children, it is recommended that an Advisory Council on the Education of Handicapped Children be formed. This council should consist of representatives of the various agencies engaged in this work, such representatives to be chosen by the agencies themselves. It is further recommended that the coordinating center of this Advisory Council be the State Department of Education.

7. The details of organization, administration, and supervision of a state program of education of handicapped children should not be specifically written into law. The revised school code should provide for the adoption of rules and regulations governing the organization, administration, and supervision of such a state-wide program. The Superintendent of Public Instruction should be authorized to prepare or cause to be prepared and submit for approval and adoption by the State Board of Education rules and regulations governing the education of handicapped children.

DIVISION III

FINANCING PUBLIC EDUCATION

CHAPTERS IX-XI

CHAPTER IX

SCHOOL COSTS

Introduction

As a separate figure considered without relation to the quantity and quality of what is purchased, without regard to costs of other commodities, and without consideration of ability to pay, the cost of education is almost meaningless. Only when the quantity of education purchased, measured in terms of children educated, only when the quality of education measured in terms of trained teachers and results produced, only when the need of a democratic state for a certain minimum of educational opportunity, and only when the ability of a state to pay for its educational needs are fully considered does the term "cost" take on any real meaning. Hence, in this study of school costs, an effort has been made to relate costs to the product obtained and to show costs in their proper perspective. This has been done with the hope that from such an analysis a greater quantity and quality of education may be had at the lowest possible cost. No attempt has been made to conceal weaknesses of the present school organization or to justify things as they are except as the facts presented speak for themselves.

Public Elementary and Secondary School Costs

Enrollment trends.—The total enrollment in the public elementary and high schools of Kentucky increased 20 per cent from 1910-11 to 1930-31, i. e., from 509,987 in 1910-11 to 612,880 in 1930-31 (see Table 31). During the same interval of time, the enrollment in high schools grew from 14,037 to 67,513, an increase of 381 per cent. In the ten-year period from 1910-11 to 1920-21, the total enrollment increased 10 per cent while the high school enrollment increased 86 per cent. In the next ten-year period, from 1920-21 to 1930-31, the total enrollment again increased about 10 per cent while the high school enrollment showed an increase of approximately 158 per cent. Considered from another point of view, the high school pupils constituted

2.75 per cent of all the children enrolled in 1910-11, 4.68 per cent in 1920-21, and 11 per cent in 1930-31. It is, therefore, evident that in Kentucky, as in every other state, high school enrollments have increased much more rapidly than have elementary school enrollments, and that this difference of rate of growth is more marked for the period from 1920-21 to 1930-31 than for the preceding ten-year period.

TABLE 31. ENROLLMENT IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS.*

Year	Total Enrollment†	High School Enrollment	Per Cent High School Enrollment is of Total Enrollment
1910-11	509,987	14,037	2.75
1920-21	558,018	26,148	4.68
1930-31	612,880	67,513	11.01

*Unless otherwise indicated, all data displayed in the tables of this chapter have been derived from the records on file in the State Department of Education.

†Improved figures, i. e., all omissions from Biennial Reports supplied.

Trends of total expenditures.—The gross total expenditures for all public elementary and high schools of Kentucky for 1910-11 were $6,150,768, for 1920-21 they were $12,115,133, and for 1930-31 they were $28,934,811. This amounts to practically a doubling of total expenditures during each ten-year period. In fact, the ratio is slightly less than two to one for the period from 1910-11 to 1920-21 and somewhat more than two to one for the period from 1920-21 to 1930-31. The gross total expenditures include certain duplicate expenditures resulting from reporting bond issues, temporary loans, tuition, and other duplicating items which are estimated to constitute from 15 to 20 per cent of the total. This estimate is based upon calculations of these items for the year 1931-32.

Trends of expenditures for instruction.—The expenditures for instruction increased from $3,677,523 in 1910-11 to $7,515,319 in 1920-21, and to $16,016,225 in 1930-31. During each ten-year period the instructional costs have more than doubled. Most of the instructional expenditures were for teachers' salaries. These increases were probably due to the employment of better trained teachers at higher salaries. The change in the purchasing power of the dollar will not discount a very large

part of the increase. It is interesting to note that the rate of increase of total expenditures for the period from 1920-21 to 1930-31 has been greater than the rate of increase of expenditures for instruction. This is true for city, county, and graded schools, and for the state as a whole.

Values obtained from increased costs.—That school costs have increased every taxpayer knows; that these costs are not all due to the changes in the purchasing power of the dollar must be admitted; but that these increased costs have been without value or that educational costs have increased more than other governmental costs is flatly denied. Comparisons with increases in other governmental costs will be shown later; at present certain values which Kentucky has received for the increased cost in education will be enumerated.

For the increased cost of education, Kentucky has been providing a social agency for the care of children, large numbers of whom otherwise would be, potentially, juvenile delinquents. It is pertinent and important to ask where these children of adolescent age would be if we were to restrict high school opportunities as recommended by some critics of public education. For the United States as a whole, the percentages of children from 10 to 15 years of age who were employed in gainful occupations at successive census periods are shown in Table 32. It is evident from this table that child labor is rapidly becoming a practice of the past.

TABLE 32. PERCENTAGES OF CHILDREN 10 TO 15 YEARS OF AGE GAINFULLY EMPLOYED IN THE UNITED STATES AT SUCCESSIVE CENSUS PERIODS.*

Census Year	Per Cent Employed
1900	18.2
1910	18.4
1920	8.5
1930	4.7

*Charles H. Judd, "Is American Education to be Curtailed Permanently," Trained Men, Vol. XII, No. 3, p. 51, Autumn, 1932.

The increase in school attendance, particularly at the adolescent age, has been cared for so effectively by the schools that few persons have realized the fact there is now no gainful occupation to which these children may return. Certainly the reduc-

tion in child labor is desirable, provided there is a suitable place in which to train the children; but, necessarily, the cost of such training must increase as child labor continues to dwindle almost to the vanishing point.

For the increased cost of education in Kentucky, the children of the state are receiving instruction from teachers who are better trained both as to quantity and quality of preparation than were the teachers of a decade ago. From Table 33 it is apparent that in 1921-22 there were 1,110 teachers, or 8.8 per cent of the total number, who had four or more years of college training compared to 3,483, or 20.4 per cent of the total number, in 1931-32. The number who had from two to four years of college training in 1921-22 was 1,104, or 8.7 per cent, compared to 5,427, or 32 per cent, in 1931-32. Most striking of all, 10,470, or 82.5 per cent, in 1921-22 had less than two years of college training, whereas in 1931-32 only 8,151, or 47.6 per cent, had less than two years of college training. Furthermore, almost one-half of the 10,470 who had less than two years of college training in 1921-22 had never finished high school and 2,772 had never entered high school. On these last two points data are not available for 1931-32, but the number of persons teaching with less than high school graduation is rapidly decreasing.

TABLE 33. SCHOLASTIC TRAINING OF TEACHERS IN THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1921-22 AND 1931-32.

Amount of Training	1921-22*		1931-32†	
	Number	Per Cent	Number	Per Cent
Four or more years of college	1,110	8.8	3,483	20.4
Two to four years of college	1,104	8.7	5,427	32.0
Less than two years of college	10,470	82.5	8,151	47.6
Total	12,684	100.0	17,061	100.0

*Biennial Report of the State Superintendent of Public Instruction, 1923, p. 89.

†Warren Peyton, "Sketch of Progress in Certification in Kentucky," Kentucky School Journal, Vol. 11, No. 3, p. 18, November, 1932.

For the increased cost of education, Kentucky has lengthened its school term from 116 days in 1918-19 to 156 days in 1930-31, an increase of 40 days. Probably few, if any, states have equalled its achievement for this interval. The increased

length of term, a gain of one-third, is responsible for much of the increase in school costs.

For the increased cost of education, Kentucky has provided 12 years of educational opportunities for many additional thousands of children, the actual increase in enrollment between 1920-21 and 1930-31 being 54,862.

For the increased cost of education, Kentucky has reduced its percentage of illiterates, those above 10 years of age who can neither read nor write, from 8.4 to 6.6 per cent.

For the increased cost of education, Kentucky has increased the average annual salary of teachers, including principals and supervisors, from $413 in 1919-20 to $934 in 1930-31. Since 1930-31 the average annual salary has fallen to a much lower figure.

For the increased cost of education, Kentucky has provided high school advantages for two to three times the number of children admitted to high school in 1919-20.

Inequalities in educational opportunity as measured by costs. —No detailed analysis of the cost of a minimum educational program for Kentucky, utilizing an equalization fund, has been thought desirable because of the decision of the Court of Appeals declaring the equalization law of 1930 unconstitutional.[1] The researches of Adams, Moore, Smith, and Bell, to name only a few of the educational leaders who have written in the field of equalization of educational opportunities, are well known and need comparatively little discussion here. One of the most graphic of these analyses is the chart prepared by W. C. Bell, of the State Department of Education.[2] This chart is reproduced here as Chart 4.

Chart 4 shows that for 1930-31 approximately 35,000 children in 10 counties enjoyed the opportunity of educational advantages obtainable by the expenditure of $37.68 for each child, exclusive of the $8.75 supplied by the state; for about the same number of children in 14 other counties there was raised locally only $22.33 per pupil; while approximately 35,000 children in 10 poor counties received only the education obtainable for $5.50 per child, exclusive of the $8.75 supplied by the state.

[1] Talbott, Auditor, v. Kentucky State Board of Education, et al., 214 Ky. 826.

[2] W. C. Bell, "Disparities in Financial Support of the Public Schools," Kentucky School Journal, Vol. 11, No. 5, p. 25, January, 1933.

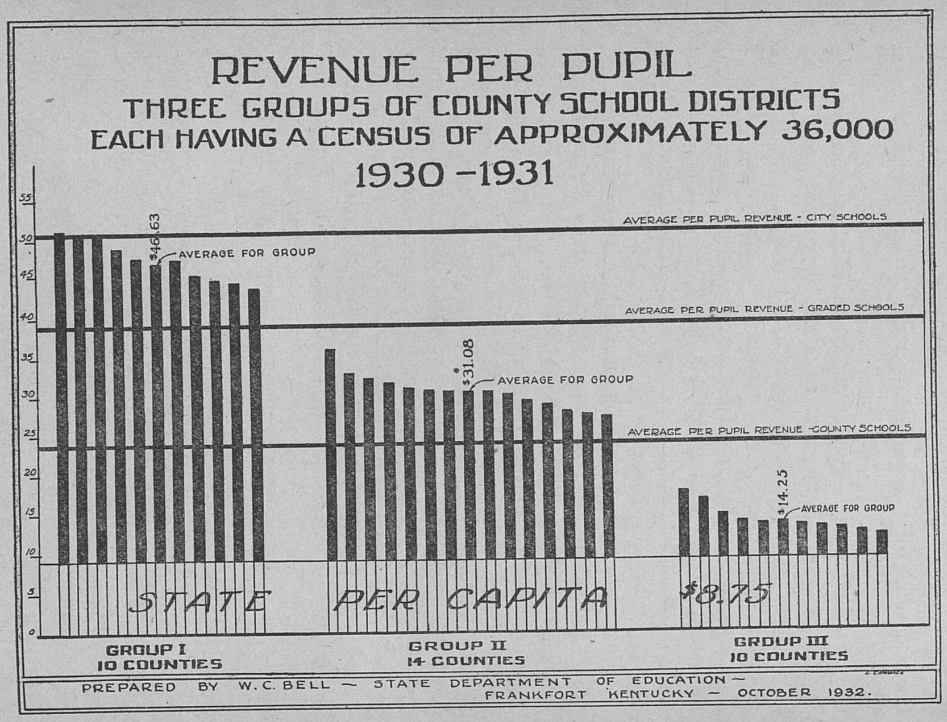


Chart 4. Inequalities of Education Resulting from Local Support.

Any intelligent layman knows that the children in the 10 less favored counties are being denied a fair start in life and that the mandate of the Constitution of Kentucky which requires "an efficient system of common schools throughout the state" is being grossly neglected.

Another graphical portrayal of the inequality of educational opportunity in Kentucky is furnished by the two maps composing Chart 5. On one is shown the public school enrollment by counties and on the other the average total educational expenditures per public school child enrolled.[3] The enrollment map shows the comparatively even distribution of school children in all sections of the state. The map of educational expenditures shows great contrasts in dollars expended per pupil in different sections of the state.

Since the Court of Appeals would declare unconstitutional any law which provides distribution of the state Common School Fund by a method other than the present school census plan, the only method of equalization is by enlarging this fund. Additional money for the state Common School Fund obtained through whatever means, obviously must come largely from the wealthy centers of the state and when distributed according to the number of school census children will furnish to the neediest counties a greater amount than the latter contribute to the fund. This plan is discussed quite fully in Part I of Chapter X.

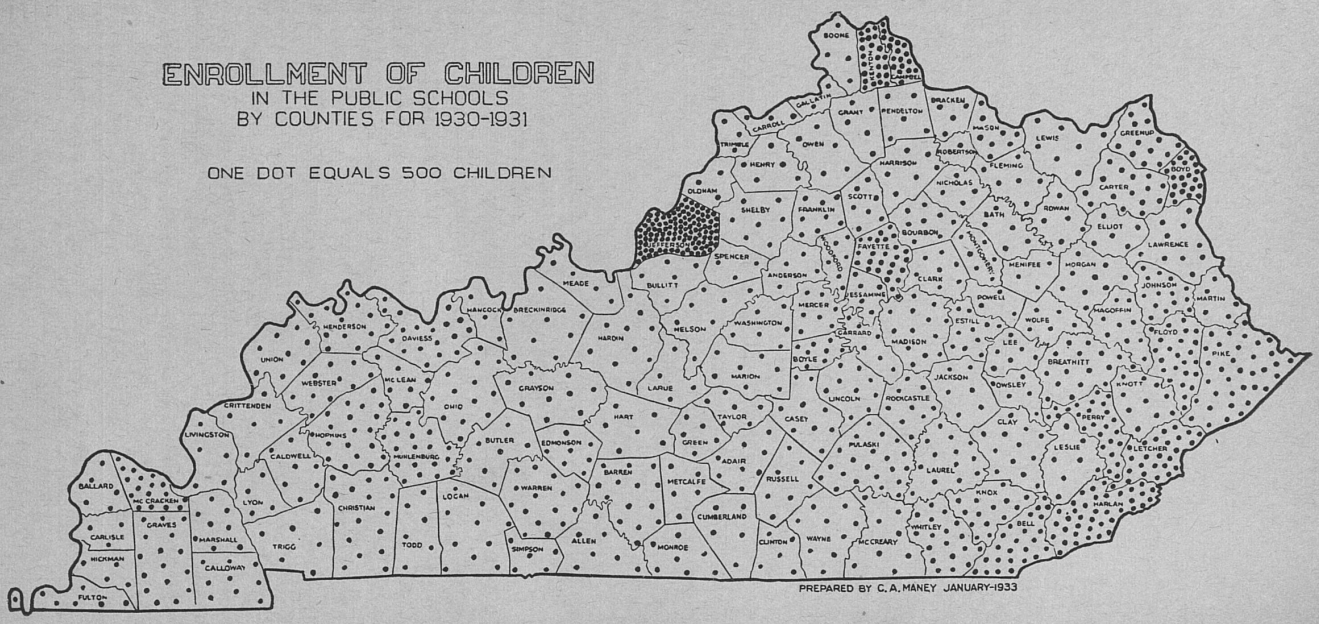
Certainly the Constitution of Kentucky should be amended at the earliest possible date to permit a law which will equalize in greater measure both the burden of school support and the kind of educational opportunities offered. Until then the only hope of a real state educational system lies in an increased Common School Fund.

Kentucky's rank in public education.—Since the first attempt to rank states educationally, made by Ayres in 1912 on the basis of data for 1910, many different methods have been used in efforts to determine with some measure of fairness the educational rank of the 48 states. The results of these rankings have been criticized on several grounds, the most frequent charge being that the amount of money spent by the states has been given undue emphasis. This charge has been refuted by

[3] "The Kentucky Educational Commission," Educational Bulletin, Department of Education, Vol. I, No. 1, March, 1933.

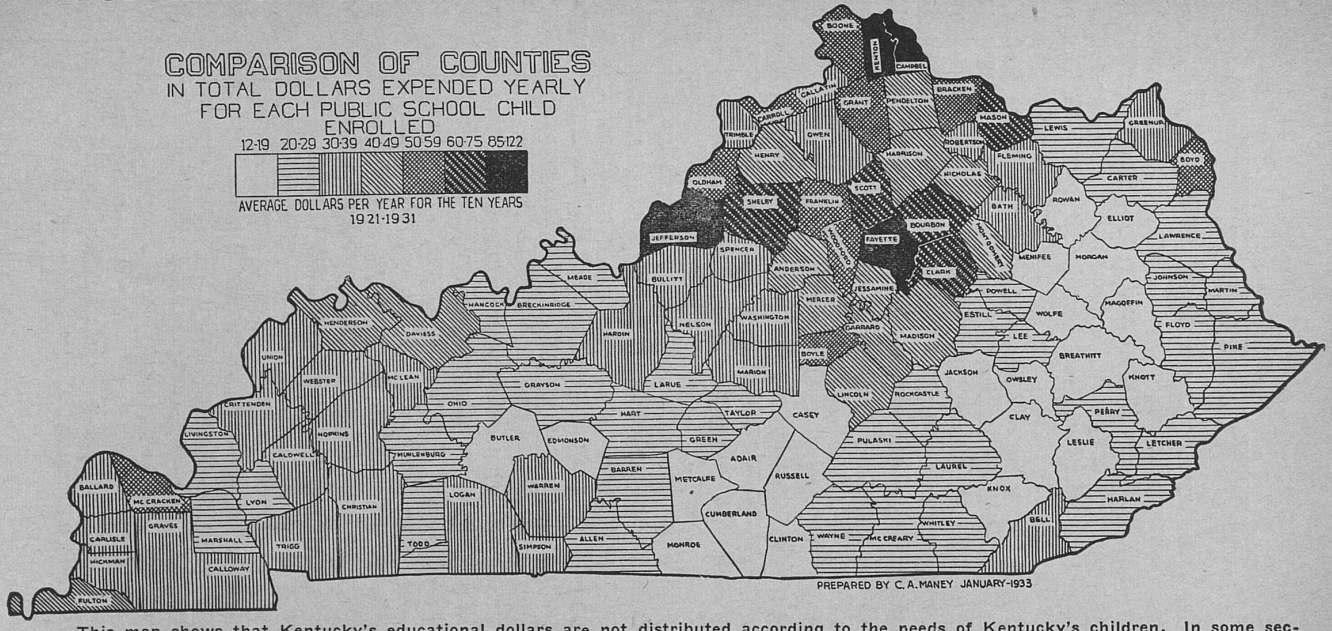
Chart 4. Inequalities of Education Resulting from Local Support.

KENTUCKY'S SCHOOL CHILDREN ARE EVERYWHERE IN THE STATE



This map shows where Kentucky's school children are located. Although there are a few centers where the school population is more dense than the average, the striking fact shown by this map is the comparatively even distribution of children in all sections of the state. Contrast this with the map shown below.

BUT—KENTUCKY'S EDUCATIONAL DOLLARS ARE NOT EVENLY DISTRIBUTED



This map shows that Kentucky's educational dollars are not distributed according to the needs of Kentucky's children. In some sections, education receives only one-tenth as much support as in others. Under these conditions, equality of educational opportunity is impossible. It should be noted that the shading shows total dollars per child, and not total dollars per county.

Chart 5. Public Elementary and Secondary School Enrollment, 1930-31, by Counties and the Average Amount Spent Per Child Enrolled in the Elementary and Secondary Schools, 1921-31, by Counties.

showing that no great change is made in the rankings when the states are measured on educational factors only. Whatever their minor defects, these rankings, chiefly by Ayres and Phillips, afford some rough measure of the comparative standing of Kentucky and the other states of the nation, including the District of Columbia.

By the Ayres method of ranking, which includes 5 educational and 5 financial factors, Kentucky ranked 40 in 1910, 42 in 1920, 47 in 1922, 43 in 1924, 42 in 1928, and 42 in 1930. By the Phillips method of ranking, which substitutes other factors for some of those used by Ayres, Kentucky ranked 41 in 1910, 41 in 1918, 46 in 1920, 45 in 1922, 39 in 1924, 39 in 1928, and 40 in 1930. Whether Kentucky is accorded rank 40 or rank 42 in 1930, the fact remains that the state does not occupy an enviable position educationally when compared with all the other states. However, when compared with the southern group of states, Kentucky ranks well toward the top.

An analysis of Kentucky's rank on the specific factors used by Phillips will reveal more accurately Kentucky's status in 1930. In percentage of illiterates 10 years of age and over, Kentucky with 6.6 per cent ranked 36. In ratio of children in average daily attendance to number of children 5 to 17 years of age, inclusive, Kentucky ranked 47. This second condition probably reflects, in part at least, Kentucky's inadequate attendance laws and lax enforcement of the present laws. In per cent of enrollment in high school, Kentucky ranked 43, indicating that despite the radical increase in high school enrollment, Kentucky has a long distance to go to provide the high school opportunities available in other states. In average number of days attended by each child enrolled, Kentucky ranked 38, and in average number of days schools were in session attained a position of 34. Both of these ranks reflect in large measure the splendid increase in length of school term.

In ratio of students taking teacher-training courses to teachers employed, Kentucky with 15,323 teachers and 10,389 students taking teacher training, ranked 25. In some degree this is a reflection of the large number of students who enter the teachers' colleges and other institutions offering training for teachers, a factor which seems of much less importance in ranking states than formerly. In percentage of high school gradu-

ates continuing their education, with 9,185 graduates and 4,960, or 54 per cent, of these continuing their education, Kentucky ranked 5, the highest rank obtained by our state under the Phillips method of ranking. The high rank attained on this point is due largely to the comparatively few students who finish high school in Kentucky. In total cost (excluding teachers' salaries) per pupil in average daily attendance, Kentucky ranked 42. In average annual salary of teachers, principals, and supervisors, Kentucky ranked 34, but in total amount expended per child of school age it ranked 44. It is the average of these 10 factors which gave Kentucky a rank of 40 in 1930.

There are some other factors which are of equal interest, and, in some cases, of greater importance to those studying the problem of financing education in Kentucky.

The increase in length of school term in Kentucky between 1918-19 and 1930-31 was 40 days--from 116 days in 1918-19 to 156 days in 1930-31. Few, if any, states equalled this achievement. In the per cent of increase in annual cost per pupil in average daily attendance between 1920 and 1930, Kentucky showed an increase exceeded only by Tennessee and South Carolina. But this high rank in percentage of increase indicates two factors in particular, the low status of education in Kentucky in 1920 and the poor attendance laws and lax enforcement. If the cost is figured on a daily basis, the increase in cost is slight, showing that a major percentage of the increased cost in education is due to the lengthened term.

In 1930 the ratio of adults to those of school age in Kentucky was 1.89 to 1, which is a much lower ratio than that which prevails in most northern and western states. For each child to be educated there are less than two adults to provide the revenue, compared to two and one-half adults in Indiana and Ohio and more than three adults in California.[4] This is simply another way of indicating Kentucky's high birth rate, which in 1930 was 22.6 births per 1,000 population, compared to 18.3 for Indiana, 17.7 for Ohio, and only 14.7 for California. The birth rate of Kentucky, among the 45 states for which data are available, is exceeded only by 7 states: Alabama, Arizona, New

[4] In the case of California the high ratio is no doubt largely due to migration; during the decade from 1920 to 1930 the increase of population in California was 65.7 per cent, or more than 4 times the national average of 161.

Mexico, Mississippi, North Carolina, South Carolina, and West Virginia. Should this high birth rate continue, Kentucky will always have a more difficult task of financing education than most other states. Partially to offset this factor, Kentucky has less than 1 per cent (.84 per cent) of foreign-born white population.

Kentucky's task of school finance is somewhat greater on account of the segregation of white and colored pupils; but since in 1930 the population was only 8.65 per cent colored, this burden is not excessive. The percentage of total population between the ages of 5 and 19 years, inclusive, who were Negroes, was but 7.36. This shows a still smaller proportion of population of school age. The colored population has been declining during the last decade.

In 1929-30 the per capita cost of common school education in Kentucky was $8.77, compared to an average for the United States of $19.55. Only four states had a per capita cost lower than Kentucky. The per capita wealth of Kentucky in 1929-30 was $1,536, compared to the $2,977 average of the United States as a whole. Only three states had a lower per capita wealth.

Measured by any standard Kentucky has spent less money for public elementary and secondary school buildings during the decade from 1920 to 1930 than any other state. The value of common school property in Kentucky in 1920, per pupil enrolled, was $51. This was increased $31 by 1930 to a total of $82, an increase of 61 per cent. However, the average value per pupil for the United States in 1920 was $112, which was increased to $242 by 1930, an increase of 116 per cent. Only Georgia and Mississippi had less per pupil investment in common school property in 1930 than Kentucky. The extreme restrictions in Kentucky against issuing bonds for school purposes are partially responsible for the comparatively small amount of money invested in school property; part of the responsibility must be charged also to a conservative attitude toward schools, which is prevalent in many sections of Kentucky.

Whether one views with alarm the comparatively poor school buildings in Kentucky or points with pride to its last rank in the United States in the amount spent per pupil for property during the 1920-30 decade, the fact remains that Ken-

tucky has as a result a very low indebtedness for school buildings and equipment. In 1930 the total school bonds and other forms of school debt outstanding was $8,710,389,[5] or $20.12 per pupil in average daily attendance, compared to a national average of $114.08 per pupil in average daily attendance. Ohio, a representative of the more heavily bonded states, had in 1930 a school indebtedness of $229,258,598, which is $200.87 per pupil in average daily attendance compared to $20.12 for Kentucky. Only Texas and Virginia have a per pupil indebtedness lower than Kentucky.

Eventually Kentucky will be forced to modernize its school plants, but during the present economic crisis it is fortunate in having a low school indebtedness with the resultant small percentage of school income which must be expended for debt service. A more detailed analysis of Kentucky's school indebtedness is presented in a later section.

The data in regard to Kentucky's rank according to the foregoing measures have been taken directly or derived from figures given in the *American School Board Journal*, issues of February and March, 1932; from the statistical report of the United States Office of Education for 1930; and from research studies of the National Education Association. It is to be regretted that similar figures for 1932 are not available, but there is no very sound reason for thinking the rankings would be changed materially.

Total School Costs for 1931-32 Shown in Perspective

Total costs from state-wide taxes for all governmental activities.—In analyzing the cost of public education in Kentucky, it is necessary to consider such costs in relation to the cost of all other services provided by receipts from taxes levied upon the state as a whole, eliminating from consideration for the moment the amounts raised and expended by local agencies. The fiscal year 1931-32, extending from July 1, 1931, through June 30, 1932, was taken for such an analysis. The figures were assembled from records of expenditures on file in the State Auditor's office and the total state costs (exclusive of local costs) were classified for convenience into four divisions: (1) roads; (2) education;

[5] First- and some second-class cities of Kentucky not included.

(3) charities, corrections, and dependents; and (4) other governmental costs.[6] From gross highway expenditures, road bridge bond expenditures of $4,501,231.57 and road bridge toll expenditures of $628,950.54 were deducted because both items are in reality revolving fund expenditures. In addition, federal road moneys amounting to $3,017,294.38 were deducted because such expenditures are not a direct levy on Kentucky. Similarly, federal items were omitted from educational expenditures where it was possible to do so. Therefore, Table 34, below, shows with reasonable accuracy the total state (exclusive of local and federal) expenditures and the per cents of expenditures chargeable to the four divisions previously cited. In Table 34 the Schools for the Deaf and the Blind are classed under "Dependents."

TABLE 34. STATE EXPENDITURES FOR EDUCATION AND FOR CERTAIN OTHER PURPOSES, 1931-32.*

Division	Amount	Per Cent of Total
Roads	$14,614,038.43	42.9
Education	9,761,745.94	28.7
Charities, Corrections, and Dependents	3,194,158.06†	9.4
Other Governmental Expenditures	6,501,972.05†	19.0
Total	$34,071,914.48	100.0

*Compiled from records in the office of the Auditor of Public Accounts.
†Receipts for these purposes include items other than state-wide taxation to the extent of $1,500,000 to $2,000,000.

Of the total amount of $34,071,914.48 expended by the state during 1931-32, excluding, so far as they could be ascertained, revolving fund expenditures and expenditures made from federal appropriations, $14,614,038.43, or 42.9 per cent, was expended for roads; $9,761,745.94, or 28.7 per cent, was spent for education; $3,194,158.06, or 9.4 per cent, was spent for charities, corrections, and dependents; and $6,501,972.05, or 19 per cent, was spent for other governmental costs. It must be emphasized that these figures do not represent the total cost of roads, education, charities, and other governmental activities in Kentucky but only the part which is allocated or expended by the state. For all of these items there are considerable local expendi-

[6] Schools for the deaf and blind have been classified under "dependents" because of their peculiar nature and because they are primarily housing institutions; these schools, however, were referred to as educational institutions in the case of Agricultural and Mechanical College v. Hager, Auditor, 121 Ky. 1 (1907).

tures also. According to the research division of the National Education Association, in 1930 the cost of schools, local and state, was 37.71 per cent of the tax collections of the state and local governments. If all local costs of government could be obtained for the fiscal year 1931-32 and were added to the state costs, the per cent of the total state and local expenditures devoted to education would probably not be materially different from that of 1930.

State school expenditures classified.—To give a clearer conception of how Kentucky allocates the state educational funds, Table 35 has been prepared, showing the amounts and percentages spent for the State Department of Education, the Common School Fund, and the seven institutions of higher learning.

TABLE 35. STATE EXPENDITURES FOR EDUCATION, 1931-32.

Classification	Amount	Per Cent of Total
State Department of Education	$55,000.00	0.5
Common School Fund	6,530,186.02	66.9
Higher Institutions	3,176,559.92	32.6
Total	$9,761,745.94	100.0

Of the $9,761,745.94 expended for education by the state in 1931-32, the State Department of Education received $55,000, or .5 per cent of the total; the Common School Fund received $6,530,186.02, or 66.9 per cent of the total; and the higher institutions received $3,176,559.92, or 32.6 per cent of the total.

All expenditures for the State Department of Education and for the Common School Fund were for current operating expenses, while $723,972.65, or 22.7 per cent, of the $3,176,559.92 expended for higher institutions was for capital improvements, principally in the form of new buildings.

State and local school expenditures classified.—To state expenditures for education must be added local cost payments for 1931-32 in order to see in proper perspective the total cost of public education in Kentucky, divided into three classifications: State Department of Education, elementary and secondary education, and higher education, for all of which the amounts and per cents of total expenditures are shown in Table 36.

TABLE 36. STATE AND LOCAL COST PAYMENTS FOR EDUCATION, 1931-32.

Classification	Amount	Per Cent of Total
State Department of Education	$55,000.00	0.2
Elementary and Secondary Schools	23,587,525.00	87.9
Higher Institutions	3,176,559.92	11.9
Total	$26,819,084.92	100.0

The amounts in Table 36 represent state expenditures from tax sources only, since all revolving fund expenditures and other duplicating expenditures, such as short-term loans repaid and the like, have been eliminated as carefully as possible. Therefore, the sum of $26,819,084.92 may be taken as the most accurate figure for the total cost of education to the taxpayer in 1931-32 it is possible to secure under the present system of fiscal accounting and reporting in Kentucky. The fact that this sum is lower than the usually given total of $28,000,000 to $30,000,000 is due to the elimination of costs which are not paid by the citizens of Kentucky as taxpayers, and expenditures which are reported twice. The cost of board and lodging is paid by the student in the institutions of higher learning; this cost is not raised by taxation and costs the state nothing. The cost of a student's tuition who lives outside the corporate limits of Lexington but attends the city schools is not raised by taxation; it is paid by the student's parents and expended by the Lexington Board of Education. Temporary loans to school districts, repaid during the fiscal year, and transfer tuition, another twice-reported expenditure, have been omitted. All such items have been eliminated in Table 36 because they do not represent a charge levied on the taxpayer.

Of the $26,819,084.92 representing the total cost in 1931-32 of public education in Kentucky exclusive of federal appropriations, $55,000, or .2 per cent, was expended for state administration of education; $23,587,525, or 87.9 per cent, was expended for elementary and secondary education; and $3,176,559.92, or 11.9 per cent, was expended for the seven higher institutions of learning.

Included in the total expenditures for elementary and secondary education are two items representing capital improvements, $2,458,685 expended for retirement of bonds and notes

originally spent for buildings, equipment, and sites, and $1,743,453 expended for buildings and equipment during 1931-32. These two sums represent a total of $4,202,138 spent for past and present improvement of the elementary and secondary school plants. When this amount is subtracted from the total expenditures there remains $19,385,387 which represents the total current expenses of the common school system for 1931-32, including interest. There is always a duplicate reporting of capital expenditures represented by bond issues. For example, a city sold $100,000 worth of bonds and erected a $100,000 building in 1929, and reported this amount in its expenditures for that year. In 1930 when $5,000 of the bond issue was retired, this amount was also reported in the expenditures for 1930, although it was reported in 1929. Over a period of years, this process causes considerable error in the total expenditures reported.

When amounts expended for capital improvements are subtracted from items in Table 36, the current operating expenditures, including interest, are found to be as shown in Table 37.

TABLE 37. STATE AND LOCAL PAYMENTS FOR EDUCATION (EXCLUDING PAYMENTS FOR CAPITAL OUTLAY AND RETIREMENT OF DEBT), 1931-32.

Classification	Amount	Per Cent of Total
State Department of Education	$55,000.00	0.2
Elementary and Secondary Schools	19,385,387.00	88.9
Higher Institutions	2,369,561.61	10.9
Total	$21,809,948.61	100.0

According to Table 37, of the $21,809,948.61 spent in 1931-32 for public education in Kentucky from tax sources only, exclusive of capital outlay and debt retirement expenditures, $55,000, or .2 per cent, was spent for the State Department of Education; $19,385,387, or 88.9 per cent, for all elementary and secondary schools; and $2,369,561.61, or 10.9 per cent, for the seven institutions of higher learning. The expenditures for the higher institutions still include some items which are not precisely educational in nature. For example, $142,241.30 was expended by the University of Kentucky for agricultural demon-

stration agents in the counties. The University is merely the disbursing agent for this money.

It was planned to divide expenditures for the public schools according to the amounts spent for elementary and secondary schools and still further to separate expenditures for schools for white and colored children. Neither of these plans could be carried out satisfactorily because, in the present financial reports, the expenditures are not separated in such a manner. It may be stated with fair accuracy that approximately one-third of all common school expenditures are for high school and two-thirds are for the elementary grades. This estimate is based on the fact that salaries of elementary teachers constitute approximately two-thirds of all teachers' salaries. It has been shown in previous studies that other expenditures bear about the same ratio.

Analysis of Common School Costs, 1931-32

Items of expenditures.—The total gross expenditures for public elementary and secondary education in Kentucky for the fiscal year ended June 30, 1932, according to reports filed in the State Department of Education, were $26,928,482. This figure, however, represents gross expenditures including $2,835,187 expended for repayments of temporary loans and $505,770 expended for transfer tuition, which items are counted twice in expenditures. When these items are excluded, the net expenditures total $23,587,525.

School expenditures are ordinarily divided into current expenses and capital outlay with a third item known as debt service, sometimes classified as a current expense. Debt service represents repayments of borrowed money and interest charges; but since a large percentage of expenditures under this head represents in reality payments on capital improvements, ordinarily debt service is excluded in figuring comparative costs for current operating expenses. In this analysis, costs will be figured for current expenses, excluding debt service and capital outlay, and also for current expenses plus debt service and capital outlay.

In Table 38 are given the amounts and percentages of the totals reported for current expenses in 1931-32.

TABLE 38. COMMON SCHOOL EXPENDITURES EXCLUSIVE OF DEBT SERVICE AND CAPITAL OUTLAY, 1931-32.

Item	Amount		Per Cent of Total	
General Control		$1,246,897		6.5
Salaries	$842,815		4.4	
Other Expenses	404,082		8.1	
Instruction		14,760,812		77.9
Elementary Salaries	9,870,530		52.1	
High School Salaries	4,694,746		24.8	
Other Expenses	195,536		1.0	
Operation		1,339,690		7.1
Maintenance		519,147		2.8
Auxiliary Agencies		706,648		3.7
Fixed Charges		381,287		2.0
Total		$18,954,481		100.0

General control, which includes salaries of the superintendent and per diem and expenses for board members, legal expense, and other items of general overhead, cost $1,246,897, or 6.5 per cent of the total current expenses exclusive of debt service. Kentucky apparently spends a somewhat greater percentage than most states for general control for two reasons: (1) because expenditures are very frequently incorrectly assigned to this item, and (2) because of the large number of small counties, independent graded districts, and small cities. In general, the smaller the unit of administration the greater the percentage of expense consumed by general control.

Instruction, which includes salaries of teachers and payments for instructional supplies, cost $14,760,812, or 77.9 per cent of the total. This is a higher percentage for instruction proper than most states spend, due to the fact that Kentucky as a state does not provide many services furnished in other states and, therefore, actual instructional service requires a greater per cent of the total. Expressed differently, Kentucky spends less for buildings, operation of plant, and maintenance than other states. Approximately one-third of the expenditures for salaries is paid to secondary teachers and about two-thirds to elementary teachers. This is indicative only of the large enrollment in the elementary grades. It should be noted that only 1 per cent of current expenses goes for instructional supplies. This represents a too meager provision for materials which enrich and broaden classroom teaching.

Operation, which includes janitors' salaries, fuel, and light,

cost $1,339,690, or 7.1 per cent of the total, a lower percentage than in most states.

Maintenance, which includes cost of replacements and repairs, cost $519,147, or 2.8 per cent of the total, a smaller percentage than in most states.

Auxiliary agencies, which includes transportation, health services, and compulsory attendance, cost $706,648, or 3.7 per cent of the total, a smaller percentage than in most states.

Fixed charges, which includes insurance and rents, cost $381,-287, or 2 per cent of the total, a smaller percentage than in most states.

By way of summary, Kentucky spends a somewhat greater percentage of current revenues for general control, a much greater percentage for instruction proper, and a less percentage for all other items than is the practice in the United States as a whole.

Because debt service and capital outlay fluctuate considerably from year to year, these items are usually omitted in figuring comparative costs of school districts. Since both items must be raised through taxation and constitute part of the obligation of taxpayers, it is pertinent to determine the relationship each major classification bears to the whole sum expended. The amounts and per cents of the total common school expenditures classified according to current expenses, debt service, and capital outlay, are shown in Table 39.

TABLE 39. TOTAL COMMON SCHOOL EXPENDITURES ARRANGED ACCORDING TO THREE MAJOR CLASSIFICATIONS, 1931-32.

Item	Amount	Per Cent of Total
Current Expenses	$18,954,481	80.4
Debt Service	2,889,591	12.2
Capital Outlay	1,743,453	7.4
Total	$23,587,525	100.0

Of the $23,587,525 spent in 1931-32, $18,954,481, or 80.4 per cent, was paid for current expenses; $2,889,591, or 12.2 per cent, was spent for retirement of debt and payment of interest; and $1,743,453, or 7.4 per cent, was spent for capital outlay.

Per pupil costs.—The cost of educating a pupil in the common schools of Kentucky in 1931-32 may be obtained by securing

the total net expenditures for current expenses and dividing this amount by the figure which best represents the number of children in the schools of Kentucky. This divisor may be the total enrollment, which includes all children who attended school at all during the school year 1931-32, the membership, average monthly enrollment, or the average daily attendance. Since the enrollment figure is the only one obtainable in Kentucky with any reasonable accuracy, necessarily it has been used. Expenditures for interest have been included, but retirement of bonds and capital outlay are omitted because such expenditures are chargeable only over a long period of years represented by the life of the building and equipment obtained by such expenditures.

The total enrollment in the elementary and secondary schools for 1931-32 was 613,119, and the total current expenditure including interest was $19,385,387. The per pupil enrolled cost for 1931-32 for current expenses is, therefore, $31.61 compared to $34.66 for 1929-30,[7] a decrease of $3.05, or 8.9 per cent. For capital outlay the per capita cost in 1931-32 was $2.84, compared to $4.32 in 1929-30,[7] a decrease of $1.48, or 34.3 per cent. In 1929-30 total expenditures for current expenses, interest, and capital outlay were $22,938,922,[7] compared to $21,128,840 for 1931-32, a decrease of $1,810,082, or 7.9 per cent. During this period the total enrollment increased from 588,354 [7] in 1929-30 to 613,119 in 1931-32, an increase of 24,765, or 4.1 per cent. In other words, the common schools of 1931-32 instructed 24,765 additional pupils for $1,810,082 less money. An even sharper reduction in costs is evident in 1932-33.

Per pupil costs in elementary schools compared to costs in secondary schools.—In 1931-32 the total expenditure for teachers' salaries in elementary schools was $9,870,530 and for teachers' salaries in high schools, $4,694,746. Respectively, the enrollments were 541,174 and 71,945. Consequently, the per pupil salary cost for instruction in elementary schools was $18.24 and in high schools $65.25. Since other costs are usually roughly proportionate to teachers' salary costs, it may be safely asserted that Kentucky spends more than 3 times as much for each pupil enrolled in the high schools as for each pupil enrolled in the ele-

[7] Biennial Survey of Education in the United States, 1928-30, Bulletin, U. S. Office of Education, No. 20, Vol. II, Chapter ii, 1931, pp. 64-67.

mentary schools, or, to be more exact, that Kentucky in 1931-32 spent 3.6 times as much for each high school child as for each elementary school child. While a ratio of 2 to 1, or even greater may be defended, there is no possible justification for the 1931-32 ratio of 3.6 to 1.

The radical difference in the per pupil costs of elementary and high schools is a resultant of many factors, among the more important of which are: (1) traditionally, elementary schools have been regarded as less important than high schools and, therefore, less money has been spent for them; (2) elementary teachers in Kentucky are usually poorly prepared to teach, and, therefore, command low salaries; (3) enrollment per teacher in the elementary schools is much higher than in high schools; (4) there are many extremely small and consequently expensive high schools in Kentucky which have the effect of lessening the money available for elementary schools; and (5) higher institutions and the State Department of Education have enforced high standards for high schools but have, in general, until very recently, largely ignored standards for elementary schools. Until the educators and laymen of Kentucky more fully appreciate the value and necessity of strong elementary schools staffed by well-trained teachers and supplied with a reasonable minimum of equipment and instructional materials, the seemingly low cost of elementary schools will continue to be in reality a costly extravagance for Kentucky.

Costs in small and large elementary schools.—In order to compare small and large elementary schools to determine their relative cost and advantages, the elementary schools of 12 counties, carefully selected to include counties representative of the poor, average, and wealthy sections of the state, were classified in 4 divisions, one-teacher schools, two-teacher schools, three-teacher schools—designated as small schools—and schools of four or more teachers designated as large schools. The results of this very painstaking study have been condensed in Table 40.

According to Table 40, in 437 one-teacher schools in 12 counties, the average daily attendance was 68.3 per cent of the total enrollment; the average daily attendance per teacher was 26.2; the annual salary cost per pupil in average daily attendance was $21.09; the median experience of the teachers was 3 years; and the median number of college hours held by teachers

was 33.5, or about the equivalent of 1 year of college work. The table is to be read similarly throughout.

TABLE 40. ONE-, TWO-, THREE-, AND FOUR-OR-MORE-TEACHER SCHOOLS FOR WHITE CHILDREN OF TWELVE SELECTED COUNTIES CLASSIFIED ACCORDING TO CERTAIN FACTORS OF COST AND QUALITY OF TEACHER PERSONNEL.

Size of School	Number Schools in Group	Per Cent A. D. A.* is of Total Enrollment	A. D. A. Per Teacher	Annual Instructional Cost Per Pupil in A. D. A.	Median Yrs. Teaching Experience Staff Members	Median College Hours
One-Teacher	437	68.3	26.2	$21.09	3	33.5
Two-Teacher	108	70.3	26.6	22.20	3	38.5
Three-Teacher	21	72.1	30.4	18.00	2	36.0
Four-or-more-Teacher	54	72.2	29.6	21.15	4	56.0

*Average daily attendance.

Space does not permit an elaboration of the many factors involved in this study nor of the careful work done to secure accurate data. A reasonable statement of the findings is given by way of summary. For approximately the same expenditure per pupil, there is obtained in a "large" elementary school of four or more teachers attendance equal to or better than that secured in "small" elementary schools of one, two, and three teachers, and teachers of longer experience and better training. Obviously, if better teachers are secured in large schools at a cost no greater than in small schools there should be a long-time plan for eliminating small elementary schools.

Costs in small and large high schools.—A group of 47 small high schools, 20 of which were located in independent graded districts and 27 in county districts, were arbitrarily divided into schools having from 14 to 48 pupils and schools having from 50 to 85 pupils. The salary cost per pupil was determined for each school and the results grouped as shown in Table 41.

According to Table 41 of the 47 high schools studied, 35 had a range of enrollment from 14 to 48 pupils with a median salary cost per pupil enrolled of $71.66 per year, and 12 had a range of enrollment from 50 to 85 with a median salary cost of $43.62. The entire 47 had a range of from 14 to 85 and a median cost of $63.22. Ten of the most expensive schools had a salary cost per pupil of $80 or above, the most expensive costing $125

per pupil. The Henry Clay High School, at Lexington, for the same year, 1931-32, had a salary cost per pupil of approximately

TABLE 41. FORTY-SEVEN SMALL HIGH SCHOOLS CLASSIFIED ACCORDING TO ENROLLMENT AND MEDIAN SALARY COST PER PUPIL ENROLLED.

Number of Schools	Range of Enrollment	Median Salary Cost Per Pupil Enrolled
35	14-48	$71.66
12	50-85	43.62
47	14-85	$63.22

$70. Advocates of economy in education can do the cause of education a real service by emphasizing in their several communities the extravagance of the small high school. For example, one of these small high schools, in an independent graded district, with an enrollment of 18 pupils employed 2 teachers at a cost of $2,250, or $1,125 for each teacher and with a pupil cost of $125 per pupil. These teachers probably were well-trained and not excessively paid, but why permit any high school to operate with only 18 students? Kentucky is not wealthy enough to afford small high schools where larger ones can be established through judicious organization and administration. It should be emphasized, as in the case of small elementary schools, that the establishment of larger schools is justified more by the better education resulting than by the possible savings in dollars and cents. Small communities rarely realize the excessive amounts their small high schools cost and would usually be skeptical if told their schools are more expensive than those of many large cities.

School indebtedness as of June 30, 1932.—For the fiscal year 1931-32, the State Department of Education worked out a special report form to secure as accurately as possible the exact indebtedness of all school districts in Kentucky. These special reports have been tabulated and the results classified according to county, city, and independent graded school districts, and further divided according to the type of indebtedness indicated. Although there are doubtless a few minor errors in the local reports, yet Table 42 below, giving a summary of the results of the tabulation, is undoubtedly the most accurate analysis of school debt yet made in Kentucky. No report was received from

the Louisville Board of Education by the State Department of Education as to bonded indebtedness, because school bonds are assumed by the city.

TABLE 42. SUMMARY OF INDEBTEDNESS OF SCHOOL DISTRICTS FOR THE YEAR ENDED JUNE 30, 1932, AS REPORTED IN PART II OF THE ANNUAL AUDIT REPORT.*

Type of Indebtedness	Type of District		
	County	City	Graded
A. Bonds Outstanding	†$357,766.00	$4,651,650.00	$1,355,150.00
Accumulated Sinking Funds	24,679.37	322,172.80	114,344.25
Net Bonded Indebtedness	$333,086.63	$4,329,477.20	$1,240,805.75
B. Funding Bonds Outstanding	$941,000.00	$110,100.00	$8,000.00
Accumulated Sinking Fund	36,827.26	27,154.05	.00
Net Funding Bonded Indebtedness	$904,172.74	$82,945.95	$8,000.00
C. Holding Companies	$736,309.34	$378,800.00	$265,050.00
D. Notes and Warrants	847,453.95	1,014,377.44	249,834.89
E. Other Unpaid Obligations	439,274.14	62,367.69	72,272.87
Long-term Indebtedness (A plus B plus C)	1,973,568.71	4,791,223.15	1,513,855.75
Short-term Indebtedness (D plus E)	1,286,728.09	1,076,745.03	322,107.76
Total Indebtedness for Counties			$3,260,296.80
Total Indebtedness for Cities			5,867,968.18
Total Indebtedness for Graded Schools			1,835,963.51
Grand total			$10,964,228.49

*Exclusive of Louisville City, Campbell County, Lee County, Shelbyville City (colored), Blackford Graded School, and Hellier Graded School
†Subdistrict bonds.

Table 42 is to be read as follows: Outstanding school bonds of original issue totalled $357,766 in the counties, $4,651,650 in the cities, and $1,355,150 in the independent graded districts, and similarly throughout the table. It should be noted that the $357,766 listed as county bonded school indebtedness is really indebtedness of the subdistricts within the counties. In most instances funding bonds were issued to take up floating indebtedness. Holding companies are corporations formed to finance the construction and equipment of school buildings which are then "rented" to school districts. They are made necessary by the drastic restrictions on issuance of school bonds in Kentucky and have the sanction of the courts.

Notes and warrants represent for the most part temporary indebtedness as do "other unpaid obligations." Part of this current indebtedness is due to the different fiscal years observed in Kentucky. For example, second-class cities, which finish their fiscal year with cash in the bank, usually owe money on July 1 of each year because one-half of the taxes for their fiscal year are not collected until fall. Furthermore, in this statement of current indebtedness, no account is taken of cash on hand with which to pay such obligations. In this classification also are notes given for the purchase of sites over a two- or three-year period.

In Table 43 the short-term and long-term indebtedness as reported for July 1, 1932, are separated by county, city, and independent graded school districts.

TABLE 43. LONG-TERM AND SHORT-TERM INDEBTEDNESS, CLASSIFIED ACCORDING TO COUNTY, CITY, AND INDEPENDENT GRADED DISTRICTS, EXCLUSIVE OF LOUISVILLE.

Type of District	Long-Term Indebtedness	Short-Term Indebtedness	Total Debt
County	$1,973,568.71	$1,286,728.09	$3,260,296.80
City	4,791,223.15	1,076,745.03	5,867,968.18
Graded	1,513,855.75	322,107.76	1,835,963.51
Total	$8,278,647.61	$2,685,580.88	$10,964,228.49

From Table 43 it is apparent that the long-term school indebtedness of Kentucky, according to reports to the State Department of Education, is $8,278,647.61 and the short-term indebtedness is $2,685,580.88. Taken together they represent a total school indebtedness as of July 1, 1932, of $10,964,228.49. When this amount is compared to $229,000,000[8] for Ohio, $63,000,000 for Indiana, $17,000,000 for West Virginia, and $15,000,000 for cities alone in Tennessee, it is evident that Kentucky is carrying a comparatively low school indebtedness.

Tables 42 and 43 were prepared on the basis of the annual reports submitted to the State Department of Education. Louisville has one city sinking fund which includes school bonds and, for this reason, ordinarily does not report school bonds as an indebtedness of the school district. A similar arrangement is

[8] Biennial Survey of Education in the United States, 1928-30, Bulletin, U. S. Office of Education, No. 20, Vol. II, Chapter ii, 1931, p. 49.

possible for the five second-class cities, but not all of them observe this rule in reporting school indebtedness. For Louisville the net school bonded indebtedness, exclusive of the University of Louisville, as of August 31, 1932, was $8,724,020. When this amount is added to the net bonded indebtedness previously reported, the total net long-term indebtedness is shown to be $17,002,667.61. Table 44 shows the status of school indebtedness, including this additional item, which, although technically civil rather than school debt, really ought to be included under school indebtedness.

TABLE 44. ANALYSIS OF SCHOOL INDEBTEDNESS AS OF JULY 1, 1932, INCLUDING LOUISVILLE.

Type of District	Long-Term Indebtedness	Short-Term Indebtedness	Total
County	$1,973,568.71	$1,286,728.09	$3,260,296.80
City, except Louisville	4,791,223.15	1,076,745.03	5,867,968.18
Louisville	8,724,020.00		8,724,020.00
Graded	1,513,855.75	322,107.76	1,835,963.51
Total	$17,002,667.61	$2,685,580.88	$19,688,248.49

As seen in Table 44, the total school debt of all kinds for city, county, and graded school districts, as of July 1,1932 (including Louisville as of August 31, 1932) is $19,688,248.49. The total value of common school property in Kentucky was reported in 1929-30 as $48,057,372.

Costs of Higher Education

Kentucky's responsibility in higher education.—[9]In a recent publication of the Carnegie Foundation for the Advancement of Teaching in cooperation with the United States Office of Education, Howard J. Savage makes the following statements:

"Among the problems that the current financial stringency has brought home to American higher education none is more pressing than those underlying a clear understanding of the field of service that may appropriately be maintained by the individual college or university.

"In recent years the growth of student enrollments and the comparative ease with which funds could be secured have led institutions to increase their offerings without due regard to the possibility that at some time they might not be able to maintain so expanded a

[9] This section and the following one do not treat the problem of Negro education.

service. The question whether expansion at one institution would result in unwarrantably duplicating the work of others appears to have been seldom if ever considered. The present economic situation has checked this movement sharply. Universities and colleges in increasing numbers are now asking just how they severally may best fit themselves into an adequate but economical system of higher education to serve a state, a region, and the nation.

"More particularly among publicly-supported institutions the question is asked, how may the institutions within a given state so coordinate their programs that the aggregate will constitute a unified system of state higher education? . . ."[10]

An adequate system of higher education in Kentucky should be provided by the state. What is Kentucky's responsibility in higher education? How well is the state performing in meeting this responsibility? To answer these questions adequately would call for an analysis of organization, curricular offerings, and financial support. Only the last of these three problems is considered here. The problem of financial support is treated from the standpoint of (1) the state's task in higher education, (2) the state's ability to support higher education, and (3) the state's support of higher education in the past.

The students most likely to attend college are those whose ages range from 18 to 21, inclusive. In percentage of population between the ages of 18 to 21, inclusive—potential college students—Kentucky ranks 18, whereas the state's ranking is 37.5 with respect to the actual number of students enrolled in both publicly and privately supported institutions per 1,000 inhabitants 18 to 21 years of age, inclusive. The population of this age group for Kentucky in 1930 was 194,895 and the enrollment of college students in Kentucky in 1929-30 was 17,949. The second figure is 9.2 per cent of the population from 18 to 21. The corresponding percentage for the United States as a whole is 12.5. Applying this latter percentage to the Kentucky population between the ages of 18 to 21, inclusive, gives a figure in excess of 24,000. If the national average is regarded as the measure of the state's task in higher education, it is then apparent that Kentucky is falling short of accomplishing her program of higher education by one-third—representing some 6,000 students.

The percentage that the economically productive portion of the population, or the population 21 years of age or over, is of the total population gives one measure of the state's ability to

[10] Fred J. Kelly and John H. McNeely, op. cit., p. vii.

produce tax revenue per unit of population, and therefore of the ability to support education. For Kentucky this ratio is 54.4 per cent, and for the nation as a whole it is 59.4 per cent.

The ratio that the economically productive portion of the population is to the population of college age gives a direct measure of the state's ability to support higher education in terms of the number of economically productive persons per person of college age. For Kentucky this ratio is 7.30 per cent, and for the United States as a whole it is 8.06 per cent. From these figures it appears that Kentucky is one-eleventh or one-twelfth less able to support higher education than the United States as a whole.

Of course, the proportion of mature persons is hardly satisfactory as a measure of a state's ability to support education because there is such a wide variation in income and wealth per capita in different states.

The state's ability to support education may be determined relative to the other states upon the basis of figures giving the estimated wealth per inhabitant 21 years of age and over. The estimated wealth for Kentucky on this basis is $2,797. The average for the United States is $4,844. Only two states rank lower than Kentucky. From these figures it appears that Kentucky is 42 per cent less able to support education than the nation as a whole.

The estimated wealth of a state divided by the population 18 to 21 years of age, inclusive, gives a measure of the wealth available for each person of the age group most likely to attend college. This quotient for Kentucky is $20,416, giving the state a ranking of 42. For the United States as a whole this quotient is $39,054.

Performance of the state in support of higher education.— These measures purport to show roughly what Kentucky is capable of doing in supporting higher education as compared to the other 47 states. The ability of Kentucky to support higher education should be considered in connection with its performance as determined by the total receipts for current expenditures of both publicly and privately supported higher education. For the year 1929-30 the total receipts for current expenses of both publicly and privately supported higher education per inhabitant 21 years of age and over was $4.45 for

Kentucky, and $6.21 for the United States as a whole. This figure gives Kentucky a ranking of 44 among the states. The total receipts for current expenses of both publicly and privately supported higher education per inhabitant 18 to 21 years of age, inclusive, for the year 1929-30 was $32.96 for Kentucky and $51.57 for the United States. Kentucky ranks 45 among the states with respect to this measure.[11]

The four teachers' colleges.—The four teachers' colleges located at Richmond, Bowling Green, Morehead, and Murray were created as normal schools but have since been made teachers' colleges by an act of the General Assembly. The two institutions at Richmond and Bowling Green were meagerly supported for a number of years after their establishment as Table 45 shows. Beginning with the year 1919-20, the state's support has steadily increased, reaching the peak in 1930-31. For the year 1931-32 Eastern experienced a decrease in income of approximately 20 per cent, while that of Western amounted to 24 per cent. There have been further declines since that date. Appropriations for capital outlay were made from 1926 to 1931 for each institution in amounts ranging from $125,000 to $160,000 annually. The figures in the columns of Table 45 under the heading "Capital Outlay" do not represent all the expenditures for capital outlay. Institutions are permitted to use for capital outlay the income for maintenance and operation. No attempt is made here to determine the amount spent on capital outlay in addition to the amount appropriated for that purpose. The income from the state is divided into capital outlay and current expenses. All income from the state except specific appropriations for buildings is placed under income for current expenses regardless of how it was spent.

The institutions at Murray and Morehead receive a special annual appropriation of $30,000 each. This appropriation is for maintenance and operation. Each institution has received an annual appropriation for buildings since 1924. As Table 45 shows, the income for current expense since 1924, two years after the two institutions were established, steadily increased until 1930-31 when each college received $251,350.79. The fol-

[11] The data relative to higher education presented up to this point have been taken from **The State and Higher Education**, by Fred J. Kelly and John H. McNeely, op. cit.

TABLE 45. INCOME OF THE FOUR STATE TEACHERS' COLLEGES FROM THE DATE OF THEIR ESTABLISHMENT TO JUNE 30, 1934.

Fiscal Year	Eastern		Western		Morehead			Murray		
	Current Expenses and Other Purposes	Capital Outlay	Current Expenses and Other Purposes	Capital Outlay	Current Expenses and Other Purposes	Special for Maintenance and Operation	Capital Outlay	Current Expenses and Other Purposes	Special for Maintenance and Operation	Capital Outlay
1906-07	$20,000.00	$5,000	$20,000.00	$5,000						
1907-08	40,000.00		50,000.00							
1908-09	40,000.00	50,000	50,000.00	50,000						
1909-10	40,000.00	50,000	50,000.00	50,000						
1910-11	40,000.00	50,000	50,000.00	50,000						
1911-12	75,000.00		75,000.00							
1912-13	75,000.00		75,000.00							
1913-14	75,000.00		75,000.00							
1914-15	75,000.00		75,000.00							
1915-16	75,000.00		75,000.00							
1916-17	75,000.00		75,000.00	80,000						
1917-18	75,000.00		75,000.00							
1918-19	97,727.03		97,727.03							
1919-20	132,841.46		132,841.46							
1920-21	127,151.60	75,000	127,151.60	75,000						
1921-22	136,720.20	75,000	136,720.20	75,000						
1922-23	172,271.62		172,271.62	20,000						
1923-24	153,684.74		163,591.64			$30,000			$30,000	
1924-25	182,067.21		249,917.19	100,000	$134,967.73	30,000	$200,000	$134,967.73	30,000	$200,000
1925-26	214,884.15		317,221.55	100,000	150,866.12	30,000	200,000	150,866.12	30,000	200,000
1926-27	261,767.90	160,000	373,360.23	160,000	191,940.75	30,000	160,000	191,940.75	30,000	125,000
1927-28	279,124.72	160,000	394,916.47	160,000	206,502.07	30,000	160,000	206,502.07	30,000	125,000
1928-29	307,054.81	125,000	456,333.40	125,000	218,189.75	30,000	125,000	218,189.75	30,000	125,000
1929-30	305,652.37	125,000	445,627.84	125,000	220,726.51	30,000	125,000	220,726.51	30,000	125,000
1930-31	353,615.03	125,000	525,344.44	125,000	251,350.79	30,000	125,000	251,350.79	30,000	125,000
1931-32	282,336.52	125,000	395,799.41	125,000	210,378.71	30,000	125,000	210,378.71	30,000	125,000
1932-33	217,118.95		293,936.60		166,059.99	30,000		166,059.99	30,000	
1933-34*	195,629.00		275,246.00		145,360.00	30,000		145,360.00	30,000	

*Estimated by State Tax Commission.

lowing year the income for current expenses decreased 16 per cent. There have been further declines since that date.

Table 46A gives the per capita cost of operating the four teachers' colleges for a three-year period. The enrollment is reduced to a 36-week school year for each college in order to make the enrollment figures comparable. It should be kept in mind that only resident-college-student enrollment was considered. This is the only adequate way to study student cost in higher education. Appropriations for capital outlay and income from all other sources other than from the state are not included in determining the per capita cost. Morehead has the highest per capita cost with $634.75 for 1929-30 and $365.31 for 1931-32. The year 1931-32 found the per capita cost decreasing in all four colleges due to increased enrollments and to decreased incomes. Table 46B shows the per capita costs of operating the teachers' colleges for 1932-33.

It is impossible to compare the per capita cost of operating the teachers' colleges in Kentucky with teachers' colleges of other states on the same bases employed in Tables 46A and 46B because comparable enrollment figures are not available. A comparison, however, can be made by referring to financial reports published by the United States Office of Education. The average for the four institutions approximates very closely the average for the state teachers' colleges of the United States as a whole.

The University of Kentucky.—Table 47 shows the income of the University of Kentucky from the state since 1880. From 1865 to 1880 the University received very meager appropriations from the state from time to time, but the history of this period, if it were available, would contribute but little to the report. Previous to 1904 the income never exceeded $50,000 annually. Not before 1924 did the University receive as much as $500,000 for current expenditures in any one year. Only during the period from 1924 to 1932 did the state give the University the kind of support that would enable it to perform the general functions of a state university. A state-supported institution of higher learning should serve the state through the following distinct activities: (1) teaching students on the campus; (2) carrying on research for the advancement of learning by mem-

TABLE 46A. THE PER CAPITA COST TO THE STATE OF OPERATING THE FOUR STATE TEACHERS' COLLEGES FOR CURRENT EXPENSES BASED ON ENROLLMENT FOR A 36-WEEK SCHOOL YEAR FOR THE YEARS 1929-30, 1930-31, AND 1931-32.*

Institution	Amount Received from State for Current Expenses			Average Enrollment Based on a 36-Week School Year			Per Capita Cost		
	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32
Eastern	$305,652.37	$353,615.03	$282,336.52	975	1,342	1,420	$313.48	$263.49	$198.82
Western	445,627.84	525,344.44	395,799.71	2,011	2,340	2,297	221.09	224.50	172.31
Morehead	250,726.51	281,350.79	240,378.71	395	531	658	634.75	529.85	365.31
Murray	250,726.51	281,350.79	240,378.71	843	1,097	1,275	297.42	256.47	188.53
Total	$1,252,733.23	$1,441,661.05	$1,158,893.65	4,224	5,310	5,650			
Average for the four institutions							$296.58	$271.50	$205.11

*These institutions are permitted to use for capital outlay a part of their income for maintenance and operation. This practice was followed in some cases prior to 1932-33. The following enrollments in normal departments in 1929-30 were not considered: Eastern 223; Western 348; Morehead 326; and Murray 21.

TABLE 46B. THE PER CAPITA COST TO THE STATE OF OPERATING THE FOUR STATE TEACHERS' COLLEGES FOR CURRENT EXPENSES BASED ON ENROLLMENT FOR A 36-WEEK SCHOOL YEAR FOR THE YEAR 1932-33.

Institution	Amount Received from State for Current Expenses	Average Enrollment Based on a 36-week School Year	Per Capita Cost
Eastern	$217,118.95	1,271	$170.83
Western	293,936.60	2,225	132.11
Morehead	196,059.99	770	254.62
Murray	196,059.99	1,028	190.72
Total	$903,175.53	5,294	
Average for the four institutions			$170.60

bers of the faculty; (3) extending the educational resources of the institution to those people of the state who are not enrolled as resident students in institutions of higher learning; and (4) maintaining libraries and museums.

TABLE 47. INCOME OF THE UNIVERSITY OF KENTUCKY FROM THE STATE FROM 1880 TO JUNE 30, 1934.

Fiscal Year	Income from the State for			Total for Current Expenses
	Capital Outlay	Teaching of Agriculture and Summer School	Current Expenses and Other Purposes	
1880-81			$17,968.76	$17,968.76
1881-82			13,533.39	13,533.39
1882-83			21,452.62	21,452.62
1883-84			17,873.22	17,873.22
1884-85			17,167.94	17,167.94
1885-86			21,571.30	21,571.30
1886-87			19,750.89	19,750.89
1887-88			16,076.30	16,076.30
1888-89				
1889-90				
1890-91				
1891-92			32,310.18	32,310.18
1892-93			31,748.67	31,748.67
1893-94			33,548.45	33,548.45
1894-95			31,955.75	31,955.75
1895-96			35,556.19	35,556.19
1896-97			32,429.32	32,429.32
1897-98			31,675.70	31,675.70
1898-99			34,659.98	34,659.98
1899-1900			30,779.74	30,779.74
1900-01			31,309.71	31,309.71
1901-02			36,578.11	36,578.11
1902-03			34,335.04	34,335.04
1903-04			36,830.32	36,830.32
1904-05			37,626.54	37,626.54
1905-06				
1906-07				
1907-08				
1908-09		$55,000.00	50,186.82	105,186.82
1909-10		45,000.00	32,980.15	77,980.15

The appropriations for capital outlay for the University represent a very small cost to the state during a period of 53 years, as Table 47 shows. In fact, during this whole period the University of Kentucky has received less for capital outlay from the state than either of the new teachers' colleges has for a period of eight years. The University of Kentucky received its most liberal support during the period from 1928 to 1931. The cost to the state per student enrolled for this period, and for the

year 1931-32, when the income decreased 8 per cent from the millage tax and 37 per cent from the inheritance tax, is given in Table 48A. There have been further declines since that date.

The per capita cost decreased $67.64 per student during the three-year period. The per capita cost at the University of Kentucky cannot be compared with the per capita cost of state universities of other states on the same basis that the cost was figured at the University of Kentucky because comparable data are not available.

TABLE 47. INCOME OF THE UNIVERSITY OF KENTUCKY FROM THE STATE FROM 1880 TO JUNE 30, 1934—Continued.

Fiscal Year	Income from the State for			Total for Current Expenses
	Capital Outlay	Teaching of Agriculture and Summer School	Current Expenses and Other Purposes	
1910-11	$68,305.54	$35,206.18	$69,062.50	$104,268.68
1911-12		71,596.51	47,500.10	119,096.61
1912-13		102,416.74	49,703.27	152,120.01
1913-14		87,000.00	55,481.36	142,481.36
1914-15		87,000.00	55,146.03	142,146.03
1915-16		87,000.00	57,171.05	144,171.05
1916-17	5,000.00	87,000.00	58,680.94	145,680.94
1917-18		90,000.00	57,980.84	147,980.84
1918-19			299,696.64	299,696.64
1919-20			371,039.98	371,039.98
1920-21	105,000.00	30,000.00	365,986.59	395,986.59
1921-22	105,000.00	30,000.00	368,809.28	398,809.28
1922-23		30,000.00	390,146.23	420,146.23
1923-24		30,000.00	390,040.21	420,040.21
1924-25		30,000.00	549,076.47	579,076.47
1925-26		30,000.00	677,611.00	707,611.00
1926-27	75,000.00	40,000.00	844,609.66	884,609.66
1927-28	75,000.00	40,000.00	901,715.90	941,715.90
1928-29	150,000.00	40,000.00	1,025,077.07	1,065,077.07
1929-30	150,000.00	40,000.00	1,057,954.51	1,097,954.51
1930-31	125,000.00	40,000.00	1,137,481.29	1,177,481.29
1931-32		40,000.00	894,504.67	934,504.67
1932-33		25,500.00	686,774.49	712,274.49
1933-34*		25,500.00	632,270.00	657,770.00

*Estimated by State Tax Commission.

The two state colleges for colored persons.—The two state industrial colleges for colored persons, located at Frankfort and Paducah, were established in 1886 and 1918, respectively. The financial support accorded these institutions in the early years of their existence was very meager, as shown by Table 49. Beginning with the year 1922-23, the state support has steadily

TABLE 48A. THE PER CAPITA COST TO THE STATE OF OPERATING THE UNIVERSITY OF KENTUCKY BASED ON ENROLLMENT REDUCED TO A 36-WEEK SCHOOL YEAR FOR THE YEARS 1929-30, 1930-31, AND 1931-32.

Institution	Amount Received from State for Current Expenditures			Average Enrollment Based on a 36-Week School Year			Per Capita Cost		
	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32
University of Kentucky	$1,097,954.51	$1,177,481.29	$934,504.67	3,251	3,620	3,460	$337.72	$325.27	$270.08

TABLE 48B. THE PER CAPITA COST TO THE STATE OF OPERATING THE UNIVERSITY OF KENTUCKY BASED ON ENROLLMENT REDUCED TO A 36-WEEK SCHOOL YEAR FOR THE YEAR 1932-33.

Institution	Amount Received from State for Current Expenditures	AverageEnrollment Based on a 36-Week School Year	Per Capita Cost
University of Kentucky	$712,274.49	2,858	$249.22

increased, reaching the peak in 1931-32. It is interesting to note that each institution has received special appropriations amounting to approximately $30,000 for the purpose of paying deficits incurred in previous years. For the year 1932-33, the Kentucky State Industrial College for Colored Persons, located at Frankfort, experienced a decrease in income of 33 1/3 per cent, while the decrease for West Kentucky Industrial College, located at Paducah, amounted to 25 per cent.

Table 50A gives the per capita cost of operating the two institutions for colored persons for the three-year period 1929-30 to 1931-32, inclusive. The differences in the per capita costs for the two institutions for this period are reduced when the stu-

TABLE 49. INCOME OF THE TWO STATE COLLEGES FOR COLORED PERSONS FROM THE DATE OF THEIR ESTABLISHMENT TO JUNE 30, 1934.*

Fiscal Year	Kentucky State Industrial College			West Kentucky Industrial College		
	Current Expenses and Other Purposes	Deficit	Capital Outlay	Current Expenses and Other Purposes	Deficit	Capital Outlay
1886-87	$3,000		$7,000			
1887-88	3,000					
1888-89	3,000					
1889-90	3,000					
1890-91	3,000					
1891-92	3,000					
1892-93	3,000					
1893-94	3,000		2,000			
1894-95	3,000					
1895-96	3,000					
1896-97	3,000					
1897-98	7,290					
1898-99	3,000					
1899-1900	3,000					
1900-01	3,000					
1901-02	3,000					
1902-03	8,000		15,000			
1903-04	8,000					
1904-05	8,000					
1905-06	8,000					
1906-07	8,000		20,000			
1907-08	8,000					
1908-09	8,000		40,000			
1909-10	8,000					
1910-11	11,000		6,800			
1911-12	11,000					

*The difference of approximately $10,000 and $3,500 between the total amount of appropriations for K. S. I. C. and W. K. I. C., respectively, and the disbursements to these schools, as shown by the Auditor's reports, is probably due to the failure of the institutions to use all of their appropriations in certain years.

dents below the college level at West Kentucky Industrial College are not considered, as indicated in the footnote of the table.

TABLE 49. INCOME OF THE TWO STATE COLLEGES FOR COLORED PERSONS FROM THE DATE OF THEIR ESTABLISHMENT TO JUNE 30, 1934—Continued.

Fiscal Year	Kentucky State Industrial College			West Kentucky Industrial College		
	Current Expenses and Other Purposes	Deficit	Capital Outlay	Current Expenses and Other Purposes	Deficit	Capital Outlay
1912-13	13,000		10,500			
1913-14	13,000					
1914-15	13,000					
1915-16	18,250					
1916-17	18,250					
1917-18	26,250		7,000			
1918-19	26,250			$3,000		$5,000
1919-20	26,250			3,000		
1920-21	25,000		21,000	5,000		5,000
1921-22	25,000		21,000	5,000		5,000
1922-23	40,000			15,000		6,000
1923-24	45,500	$4,500		15,000		
1924-25	40,000			15,000		10,500
1925-26	40,000			15,000	$9,500	
1926-27	61,000	13,000	22,000	20,000		12,600
1927-28	59,000	13,000	148,479	20,000		
1928-29	60,000		30,000	25.000	7,000	93,000
1929-30	75,500			25,000		
1930-31	67,000		5,000	40,000	9,898	50,000
1931-32	75,000		25,000	40,000		50,000
1932-33	50,000			30,000		
1933-34	50,000			30,000		

Cost of graduate work.—The extent to which work should be offered at the graduate level in publicly-controlled institutions in Kentucky should be given some consideration. The need, the cost, and the facilities available for graduate work should be determined before an institution offers graduate work.

In 1929-30 approximately 1,512 students were enrolled in theology, law, medicine, dentistry, and pharmacy in Kentucky. Approximately 500 of these students were enrolled in the University of Louisville in law, medicine, and dentistry, and about 125 in the College of Law of the University of Kentucky. All of the remaining professional students were enrolled in private institutions. These professions are not suffering from a lack of supply.

Kentucky should help to maintain graduate schools for

TABLE 50A. THE PER CAPITA COST TO THE STATE OF OPERATING THE TWO STATE INDUSTRIAL COLLEGES FOR COLORED PERSONS FOR CURRENT EXPENSES BASED ON ENROLLMENT FOR A 36-WEEK SCHOOL YEAR FOR THE YEARS 1929-30, 1930-31, AND 1931-32.

Institution	Amount Received from State for Current Expenses			Average Enrollment Based on a 36-Week School Year			Per Capita Cost		
	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32	1929-30	1930-31	1931-32
Kentucky State Industrial College	$75,500	$67,000	$75,000	261	282	239	$289.27	$237.58	$313.80
West Kentucky Industrial College*	25,000	40,000	40,000	206	228	230	121.36	175.43	173.91
Total	$100,000	$107,000	$115,000	467	510	469			
Average for the two institutions							$205.31	$206.50	$243.85

*The enrollments in this college included the following number of students below the college level: 101, in 1929-30, 100, in 1930-31; and 98, in 1931-32. The per capita cost, exclusive of students below the college level, for 1929-30, was $238.09; for 1930-31, $312.50; and for 1931-32, $303.03. The average per capita cost for the two institutions, exclusive of students below the college level in West Kentucky Industrial College, for 1929-30 was $263.68; for 1930-31, $275.04; and for 1931-32, $308.41.

TABLE 50B. THE PER CAPITA COST TO THE STATE OF OPERATING THE TWO STATE INDUSTRIAL COLLEGES FOR COLORED PERSONS FOR CURRENT EXPENSES BASED ON ENROLLMENT FOR A 36-WEEK SCHOOL YEAR FOR THE YEAR 1932-33.

Institution	Amount Received from State for Current Expenses	Average Enrollment Based on a 36-Week School Year	Per Capita Cost
Kentucky State Industrial College	$50,000	358	$139.66
West Kentucky Industrial College	30,000	117	256.41
Total	$80,000	475	
Average for the two institutions			$168.42

Kentucky students in education, arts and sciences, law, commerce, engineering, and agriculture. Whether this work should be concentrated in one institution or offered in a number of institutions at public expense is a question of some importance. The University of Kentucky enrolled a grand total of 1,499 students in the graduate school in 1931-32. Excluding all duplicates, the total was 980. Western Teachers College enrolled 173 for the same period. The University enrolled 234 graduate students the first semester of 1932-33 and Western enrolled 43. The graduate enrollment has doubled at the University during the five-year period from 1927 to 1932, and while further increases in the future are entirely possible, the indications are that the increases for the next few years will be relatively small.

It is reasonable to expect a markedly higher cost in the graduate courses than in the undergraduate courses, provided a distinction is made between the graduate and undergraduate levels in such matters as library facilities, provisions for research, and qualifications of faculty members. If no such distinction is made, graduate work is not really offered. Perhaps the best comparison of the costs for instructional services would be the cost at various levels. One study reports that in one of the western states the teaching cost per enrollment-hour for the graduate division is seven times as great as the lower division teaching cost.

A limited study of the costs at the graduate and undergraduate levels was made in one college of the University of Kentucky and the Western Teachers College. Only salary cost was used. It is assumed that the tendency indicated by this measure would not be materially changed if a more comprehensive measure were employed.

The salary cost of each course—the percentage of the total salary cost of the instructor by whom the course was offered, corresponding with the percentage of the instructor's total teaching load allocated to that particular course—was charged to the course. The salary was considered to be the salary of the instructor plus salaries of all assistants employed for his courses. The salary cost of each course was divided by the number of student-credit-hours the course produces.

The data from both institutions indicate that the graduate

level costs three or four times as much as the undergraduate level per student-credit-hour. This corresponds closely with the findings of similar studies in other institutions.

Gains made in higher education.—This treatment of higher education is supplementary to other phases of higher education being developed. General conclusions should be made in the light of the whole story. It is safe, however, to state that the main purpose of this study is to show trends. It is also safe to state that such reports tell the story primarily of a prosperous period which is now ancient history. Incomes for higher education are decreasing rapidly. This situation calls for definite action and a definitely formulated state program if there is to be an adequate but economical system of higher education to serve the state.

As in the case of the increased cost of the common schools where certain very definite values have been received by society, so in the case of the increased costs in higher education certain very essential gains have been made by the state. Space will permit only a bare enumeration of some of these values:

1. For the increased cost in higher education the University, the four teachers' colleges, and to a much less degree, the two institutions for colored persons, now have modern physical plants. In many instances beautiful buildings have been provided which will serve Kentucky through a half-dozen depressions. These plants are debt free.
2. Ample teacher-training facilities, where meager opportunities existed a decade ago, have been provided.
3. Hundreds of Kentucky's youths have been granted the rich cultural and liberalizing opportunities offered by modern institutions of higher learning.
4. Research and service agencies and a real graduate school have been developed.
5. Better trained instructors have been obtained for Kentucky college students.

School Costs and Other Costs

An uncritical analyst of public school costs in Kentucky, noting that school expenditures have doubled for each of the

past two decades, might conclude that other governmental expenditures have not increased so rapidly. A comparison of road expenditures for 1921 and 1930 will show that there has been a greater increase in state road costs than in state school costs; in fact, all phases of government have materially increased in cost during the past two decades. For 1921,[12] local units spent for roads $6,740,506 and the state spent $5,245,276, making a total expenditure of $11,985,782. In 1930,[13] local agencies spent $6,175,000 and the state, exclusive of toll bridge expenditures, $17,507,455, making a total expenditure of $23,682,455. Thus in nine years total expenditures for roads increased from $11,985,782 to $23,682,455 or slightly more than double the 1921 expenditure. Furthermore, state expenditures alone, due to the gradual assumption of local burdens by the state, increased from $5,245,276 to $17,507,455, more than tripling the expenditure of nine years before.

Another method of analyzing school expenditures is to compare the total amount spent for some well known commodity with that spent for education. For example, in 1930,[14] Kentucky spent $28,893,056 for public education, including elementary, secondary, and collegiate, and $145,790,000 for passenger automobiles, including the cost of operation, maintenance and depreciation, or more than five times as much as for public education. Both of these amounts have materially decreased since 1930. In citing these figures there is no intent to argue that less should be spent for automobiles and more for education, for crippling a major industry will in the long run affect schools adversely. The figures are cited to refute any argument that school costs alone are "bankrupting the state."

Some critics of state expenditures assume that the state collects more taxes than the federal government. In 1930[15] the federal government collected in taxes from Kentucky $43,003,200, while for the same year the state government collected only $29,320,688, and the local governments collected $47,289,000. Since the income of Kentucky has been greatly reduced since

[12] Rural Highway Mileage, Income and Expenditures, 1921 and 1922. Bulletin 1279, United States Department of Agriculture.

[13] From a table prepared by the Bureau of Public Roads of the United States Department of Agriculture.

[14] Facts on School Costs, Research Bulletin, National Education Association, November, 1932, Vol. X, No. 5, p. 221.

[15] Ibid., p. 216.

1930, the figures given above would vary materially for 1932, were they available. The general relationship, however, is probably the same.

Unfortunately no accurate estimates for the total costs of public education can be made at this time for 1932-33 because the majority of school districts have not submitted their financial reports to the State Department of Education for that year. The current costs of higher institutions of learning have decreased between 20 and 25 per cent since 1931-32. There was a decrease of 16 per cent in the support of the common school system afforded through the Common School Fund, and from a cursory examination of financial reports submitted to the State Department of Education thus far, the decrease in local support of the common schools will exceed 16 per cent. School costs have decreased more than highway costs and many other governmental expenditures. School costs must be reduced along with other governmental costs, but surely if schools are denied preferential consideration they should at least be allowed equal consideration with highways and other governmental activities. Undoubtedly it is important for the coming generation to have splendid highways on which to ride, but if to accomplish this end a considerable percentage of Kentucky's boys and girls of the coming generation must be denied their educational birthright, then certainly Kentucky has paid dearly for a few extra miles of concrete.

The foregoing analyses of school costs lend themselves readily to the support of recommendations made in other chapters. For this reason only a summary of findings and recommendations will be given at this point.

FINDINGS

1. Figures representing cost of education are meaningful only when used in relation to the quality and quantity of education obtained, the cost of other governmental activities, and the need of a democratic state for education.

2. Costs of common school education approximately doubled from 1910-11 to 1920-21 and again from 1920-21 to 1930-31, but during the same 20 years the elementary enrollment increased about 18 per cent and the high school enrollment increased nearly 5 fold.

3. For this increased cost of common school education certain values have been received:

a) A valuable training has been provided for thousands of adolescents who formerly worked. From 1910 to 1930 the percentage of children 10 to 15 years of age in the United States who were gainfully employed fell from 18.4 per cent to 4.7 per cent.

b) The children of the state have been taught by teachers far better trained both as to quality and quantity of education than were the teachers of even a decade ago.

c) Between 1918-19 and 1930-31 the average school term increased in length 40 days, an increase of more than one-third in 12 years.

d) The average annual salary of teachers in Kentucky, including principals and supervisors, increased from $413 in 1919-20 to $934 in 1930-31.

4. Inequality of educational opportunity is very marked in Kentucky. In 1931-32 the children of 10 poor countries received education obtainable for $14.25 per child, while the children of 10 wealthy counties received education obtainable for $46.43 per child.

5. In 1930 Kentucky ranked 40 among the 48 states upon the basis of 10 measures of educational efficiency. Among southern states Kentucky ranked near the top.

6. Kentucky has not quite two adults to support each child of school age whereas Indiana and Ohio have two and one-

half and California three. In other words, Kentucky's birth rate (22.6 per 1,000 in 1930) is high being exceeded by only 7 of the 45 states from which data were available in 1930.

7. In 1929-30 the per capita cost of education in Kentucky was $8.77 compared to the average for the United States of $19.55.

8. Between 1920 and 1930 Kentucky spent less money for public elementary and secondary school buildings per capita than any other state.

9. In 1930 Kentucky had a lower school indebtedness per child in school than any state except Texas and Virginia.

10. Of the total state expenditures for the fiscal year 1931-32 amounting to $34,071,914.48, exclusive of local and federal funds, and exclusive of certain revolving fund expenditures, roads received 42.9 per cent; education received 28.7 per cent; charities, corrections and dependents received 9.4 per cent; and other governmental activities received 19 per cent.

11. Of the $9,761,745.94 spent by the state for the Common School Fund and for the seven institutions of higher learning .5 per cent was spent by the State Department of Education; 66.9 per cent was spent by the common schools; and 32.6 per cent was spent by the seven institutions of higher learning.

12. The total cost to the taxpayers of Kentucky in 1931-32 for all state and local educational expenditures was $26,819,-084.92. Of this amount the State Department of Education spent .2 per cent; the elementary and secondary schools spent 87.9 per cent; and the seven higher institutions $3,176,559.92, or 11.9 per cent.

13. Of the $23,587,525 expended for public elementary and secondary education, 80.4 per cent was for current expenses, 12.2 per cent was for debt service, and 7.4 per cent was for capital outlay.

14. For the fiscal year 1931-32, Kentucky spent $31.61 per pupil enrolled in the public schools for current expenses including interest, a reduction of $3.05 per pupil since 1929-30.

15. In 1931-32, Kentucky provided common school education for 24,765 more pupils than in 1929-30 for $1,810,082 less money.

16. Kentucky spends more than three times as much for

a year of education in high school as for a year of education in the elementary school.

17. According to an analysis of salary costs in 621 county elementary schools, better trained teachers with more experience are provided in schools of four or more teachers than in one-, two-, and three-teacher schools and at no appreciable difference in cost.

18. In an analysis of teaching costs in 47 small high schools, instructional costs per pupil were found excessive. High schools having fewer than 50 pupils cost more than $70 per pupil for teaching costs alone.

19. Kentucky has a relatively large population of college age and a relatively small population of the productive age.

20. Kentucky ranks (a) 37.5 with respect to the number of students enrolled in both publicly and privately supported institutions per 1,000 inhabitants 18 to 21 years of age, inclusive; (b) 46 with respect to wealth per inhabitant 21 years of age and over; (c) 41 with respect to wealth per inhabitant 18 to 21 years of age, inclusive; and (d) 44 in total receipts for current expenses of both publicly and privately supported higher education per inhabitant 21 years of age and over.

21. Cost for instructional services on the graduate level is three or four times the cost of work on the undergraduate level, per student-credit-hour.

22. Exclusive of Louisville the total bonded and "holding company" indebtedness of school districts was found to be $8,278,647.61. The school bonded indebtedness of Louisville was $8,724,020, making a total for the state of $17,002,667.61. Short-term indebtedness, consisting of notes, outstanding warrants, and unpaid bills was $2,685,580.88, making a grand total of all kinds of public school debt of $19,688,248.49.

23. Costs of all governmental activities have increased along with school costs during the past decade. State expenditures for roads, for example, exclusive of local costs, increased from $5,245,276 in 1921 to $17,507,455, exclusive of toll bridge expenditures, in 1930.

24. In 1930, Kentucky spent $28,893,056 for public education and $145,790,000 for passenger automobiles.

25. In 1930 local governments in Kentucky collected in

taxes, according to best estimates, $47,289,000, the federal government collected $43,003,200, and the state government $29,320,688.

26. Although figures for all school expenditures in 1932-33 are not yet available, it is not unreasonable to assume that costs of higher education have been reduced between 20 and 25 per cent and those of common school education more than 16 per cent when compared with the 1931-32 expenditures, whereas certain other governmental expenditures will probably not vary materially from those of 1931-32.

Recommendations

In the light of the foregoing analyses of school costs and of the imperative demand for economy the following recommendations are made:

1. Certain changes in existing laws and practices in Kentucky, enumerated elsewhere, should be made to provide a better quality and quantity of education for the amount of money now being expended.

2. A long-term program for judicious elimination of small elementary and secondary schools should be initiated at once.

3. A greater share of common school costs should be assumed by the state in order to equalize educational opportunity and reduce local school burdens.

4. The curricular offerings of the institutions of higher learning in Kentucky should be so coordinated that their programs in the aggregate will constitute an adequate but more economical system of higher education.

5. On account of the cost, no additional publicly supported institutions of higher learning should be established in Kentucky for a long period of time. Under present conditions, Kentucky cannot reasonably be expected to support more than seven institutions of higher learning. It is recommended, however, that at least all of the present institutions for white persons be maintained. Any sound public education policy must recognize that Kentucky cannot afford to fail to utilize for educational purposes the splendidly equipped plants of these institutions when the need for more education in Kentucky is so great.

CHAPTER X

FINANCIAL SUPPORT OF EDUCATION

Since the means of supporting education are in the main derived from the general income of the state and its subdivisions, the problem of school support is largely identical with the general revenue problem and should be treated accordingly. Thus there are three aspects of educational support: (1) savings from the general operation of government and governmental services, of which education is one; (2) adjustments in the plan of support to secure greater equality in tax burdens and in educational opportunity; and (3) improvements in the revenue system for school purposes.

The general problem of operating the state and local government so that the smallest amount of money will buy the largest possible service is an exceedingly important part of an effective plan for school support. The careful analyses reported in the preceding chapter give evidence of the Commission's interest in problems of cost of government so far as they have to do with education. The other aspects of governmental organization and administration involve so much that lies outside the technical field of education that the Commission has not deemed consideration of these problems within its assignment. The possibilities of improvement in financial administration are so obvious and so directly involve educational funds that they might have been regarded as an exception. This field includes in its purview budgeting, treasury administration or the care of state funds, accounting, auditing, and the preservation of adequate financial statistics, state and local. While these problems are directly significant for the financing of education, they also involve relationships with other departments of government and are, therefore, omitted from detailed consideration in this report.

The problem of adjustments to secure more effective support involves at least four primary considerations: (1) the present plan of supporting education; (2) the effectiveness of allocating the proceeds of certain taxes to the maintenance of various branches of education; (3) the generosity with which education

is supported in Kentucky; and (4) the relation between state provision for support and district taxes for common schools. Analysis of the plan of support now used discloses inequalities in both the distribution of educational opportunity and of the burden of taxation necessary to attain a given standard of support. Obviously, it is desirable to determine means of correcting or alleviating those inequalities.

The second part of the problem involves the development of data respecting the extent to which the state supports the common school system and higher education at the present time. Two principal techniques are essential for this purpose. The first involves relating the amount of money raised for educational support to the amounts raised for the support of other governmental functions in the commonwealth; the other, relating the support of education in Kentucky to the support of education in other states. This must be done in terms of measures of need for the educational service, and in terms of the ability of the people of Kentucky to support education.

The final division of the problem concerns the relation between the entire revenue system and the whole problem of financing education. The two principal issues involved are: (1) whether the state and local revenue system can be so readjusted as to distribute more fairly the burden of taxation for educational purposes, and (2) in what part of the tax system readjustment should be made to secure increases or decreases in the amount of tax revenue provided for educational purposes.

PART I. THE TECHNICAL PROBLEM

Present Plan of Educational Support

The Constitution of Kentucky[1] provides for establishment by the General Assembly of "an efficient system of common schools throughout the state" and for a permanent school fund. The permanent fund is made up of bonds aggregating $2,367,627.11.[2] In compliance with the requirements of the Constitution, the General Assembly has provided[3] that 69 per cent of the proceeds of the tax on real estate and intangibles shall be dedicated to the support of the common school system. The state Common School Fund must be used for maintenance of the State Department of Education and for distribution, on a school census basis, to the various school districts.

The General Assembly has also made provision for the current support of the University of Kentucky and the four teachers' colleges by the assignment of real estate and intangibles tax revenues and of the proceeds of the inheritance tax as follows:[4]

University of Kentucky, 6.7 per cent of such property taxes and 50 per cent of inheritance tax;

Eastern State Teachers College, $2\ 1/3$ per cent of such property taxes and 12.5 per cent of inheritance tax;

Western State Teachers College, $2\ 19/30$ per cent of such property taxes and 25 per cent of inheritance tax;

Morehead State Teachers College and Murray State Teachers College, *each*, 2 per cent of such property taxes and 6.25 per cent of inheritance tax.

No such assignment of tax revenues has been made for the support of the Kentucky State Industrial College for Colored Persons or the West Kentucky Industrial College for colored

[1] Sections 183 and 184.
[2] The fund also included stock in the National Bank of Kentucky and the old Louisville Trust Company amounting to $77,600 par value. The stock seems to have been lost in the crash of the National Bank of Kentucky and the Trust Company a few years ago and may even turn out to be a liability to the Common School Fund.
[3] Section 4019, Kentucky Statutes.
[4] Ibid.

persons, both of which, though legally industrial colleges, are maintained primarily for the purpose of educating teachers for the public school system.

Table 51 shows the amount of revenue derived from the assigned taxes for the University of Kentucky, the teachers' colleges, and the Common School Fund for 1930-31 to 1932-33 with an estimate of incomes for 1933-34. In addition to such assigned revenues, the General Assembly has from time to time appropriated additional funds for special purposes, particularly capital outlay. The table also shows the declines in revenue which have occurred in the case of each institution thus financed in the period since 1930-31. It is important that the discussion toward the end of this section should be read in the light of the fact that the support of education generally has declined severely, as shown in this table, since 1930, the year on the basis of which much of the analysis must perforce be made. The severe declines may have resulted in making the position of this commonwealth much less favorable than the analysis below suggests, and it certainly has not improved Kentucky's standing.[5]

Table 52 shows the revenues provided by the General Assembly for the support of the two colleges for colored persons for the same period.

In addition, the General Assembly of 1932 provided in the biennial appropriation bill $25,000 annually for financing vocational education and $20,000 annually for financing vocational rehabilitation.

TABLE 51. COMPARISON OF TAX RECEIPTS TO INSTITUTIONS OF HIGHER LEARNING AND COMMON SCHOOL FUND FOR THE YEARS 1930-31 TO 1933-34, INCLUSIVE.*

Institution	Millage Tax			Per Cent Decrease 1930-31 to 1932-33
	1930-31	1931-32	1932-33	
University of Kentucky	$599,910.44	$556,608.25	$466,613.11	22.6
Morehead	179,591.36	166,151.71	139,287.47	22.6
Murray	179,591.36	166,151.71	139,287.47	22.6
Eastern	209,214.84	193,843.68	162,502.07	22.6
Western	235,468.82	218,765.46	183,395.18	22.6
Common School Fund	6,208,673.91	5,732,234.13	4,805,418.76	22.6

[5] See **Some Effects of the Economic Situation on City Schools**, U. S. Office of Education, Circular 79, and **Some Effects of the Economic Situation Upon the Rural Schools**, Circular 80, February, 1933.

TABLE 51. COMPARISON OF TAX RECEIPTS TO INSTITUTIONS OF HIGHER LEARNING AND COMMON SCHOOL FUND FOR THE YEARS 1930-31 TO 1933-34, INCLUSIVE*—Continued.

Institution	Inheritance Tax			Per Cent Decrease 1930-31 to 1932-33
	1930-31	1931-32	1932-33	
University of Kentucky	$537,570.85	$377,896.45	$212,571.63	60.5
Morehead	67,196.35	42,236.96	26,571.39	60.5
Murray	67,196.35	42,236.96	26,571.39	60.5
Eastern	134,392.70	84.474.01	53,142.82	60.5
Western	268,785.45	168,948.06	106,285.69	60.5
Common School Fund				

TABLE 51. COMPARISON OF TAX RECEIPTS TO INSTITUTIONS OF HIGHER LEARNING AND COMMON SCHOOL FUND FOR THE YEARS 1930-31 TO 1933-34, INCLUSIVE*—Continued.

Institution	Total Receipts			Per Cent Decrease 1930-31 to 1932-33	Estimated Total Receipts 1933-34
	1930-31	1931-32	1932-33		
University of Kentucky	$1,137,481.29	$894,504.70	$679,184.74	40.3	$632,270.00
Morehead	246,787.71	208,388.67	165,858.86	32.8	145,360.00
Murray	246,787.71	208,388.67	165,858.86	32.8	145,360.00
Eastern	343,607.54	278,317.69	215,644.89	37.2	195,629.00
Western	504,254.27	387,713.52	289,680.37	42.6	275,246.00
Common School Fund	6,208,673.91	5,732,234.13	4,805,418.76	22.6	3,936,809.00

*Data from records of the Auditor of Public Accounts. These data should not be confused with those in Tables 45 and 47 which show total incomes of the various institutions while this table shows only receipts from the millage and inheritance taxes for the years given, balances not included.

TABLE 52. COMPARISON OF APPROPRIATIONS FOR THE TWO COLLEGES FOR COLORED PEOPLE, 1930-31 to 1933-34.*

	Kentucky State Industrial College				West Kentucky Industrial College			
	1930-31	1931-32	1932-33	1933-34	1930-31	1931-32	1932-33	1933-34
Current	$67,000	$75,000	$50,000	$50,000	†$49,898	$40,000	‡$43,000	$30,000
Capital	5,000	25,000			50,000	50,000		
Total	$72,000	$100,000			$99,898	$90,000		

*Kentucky Acts, 1930, Chap. 164.
†Includes deficit appropriation of $9,898.
‡Includes deficit appropriation of $13,000, approximately $9,000 of which was used.

Primarily, however, common school education in Kentucky is supported by district taxes. In Table 53, the average[6] annual tax rate for each type of district in the state is shown. A study of this table reveals that, in the fiscal year 1927-28, the county tax rate on the average jumped from forty-nine cents to fifty-seven cents. It rose to a maximum average of sixty-two cents in 1931-32. The jump in 1927-28 was made possible by the raise in maximum tax rate for county districts from fifty cents to seventy-five cents effected by the General Assembly of 1926. Prior to 1926, second-class cities were limited to $1.00; but, in that year, the General Assembly authorized such municipalities to impose a higher rate, as it had done two years earlier in the case of third- and fourth-class cities. County, graded, and fourth-class city school districts are authorized to levy poll taxes; in the first, $1.00; in the second and third, $2.00.

Under specified restrictions, each class of school district except counties is authorized to incur bonded indebtedness for school purposes. Legal voters of county subdistricts may vote such bonds. Districts in general may, in addition to the maximum rates prescribed by statute, levy a sufficient tax to pay interest and provide a sinking fund for the retirement of outstanding bonded indebtedness.

The debt limit of all school districts, except cities of first and second classes, is fixed by the Constitution at 2 per cent of the taxable wealth of the districts. However, municipal corporations under certain restrictions may incur additional debt for educational purposes. In cities of the first class, bonds may be issued to the maximum amount of $5,000,000.[7] The school debt, strictly so-called, is limited in second-class cities to 3 per cent of the taxable wealth.

In 188 subdistricts of 58 counties, taxpayers have voted special subdistrict taxes. These levies yielded in 1931-32 about $434,000. The proceeds of the levy were used as shown in Table 54.

A study of the data respecting these subdistricts appears to indicate that the people are willing to vote added taxes to aug-

[6] In this section the average used is the simple arithmetic mean.

[7] In Louisville, the only first-class city, it is understood that the bonded debt for schools exceeds $5,000,000, since the municipal corporation has assumed certain additional liability for school building bonds. Some municipalities of various classes have incurred school debt under previous statutes.

TABLE 53. ANNUAL MEAN TAX RATES BY TYPES OF DISTRICTS FOR DESIGNATED YEARS.*

Type of District	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33
Counties	$0.469	$0.468	$0.471	$0.474	$0.489	$0.568	$0.578	$0.580	$0.614	$0.620	$0.619
Cities of the first class	0.610	0.610	0.620			0.630		0.750	0.635	0.635	
Cities of the second class	0.731	0.774	0.770	0.775	0.978	0.996	1.013	1.523	1.642	1.142	
Cities of the third class	0.924	0.997	1.104	1.176	1.096	1.174	1.239	1.245	1.351	1.281	
Cities of the fourth class	1.085	1.127	1.156	1.165	1.188	1.200	1.229	1.242	1.279	1.238	
Graded schools	0.833	0.903	0.953	0.928	1.003	1.016	1.021	1.022	1.089	1.052	1.030

*Based on data on file in the office of the State Department of Education.

TABLE 54. PURPOSE OF COUNTY SUBDISTRICT LEVIES, 1931-32.*

Purpose	Amount in Round Numbers	Per Cent of Total
Salaries	$130,000	30.0
Other instructional expenses	3,000	0.7
Operation of school plants	21,000	4.8
Maintenance of school plants	6,000	1.4
Auxiliary agents, mainly transportation	123,000	28.3
Fixed charges	3,000	0.7
Capital outlay	45,000	10.4
Repayment of loans and meeting other expenses	78,000	17.9
Interest on outstanding indebtedness	25,000	5.8
Total	$434,000	100.0

*From annual reports to the State Department of Education.

ment the salaries of teachers and to pay for transportation of pupils. Generally speaking, the figures also indicate that there is much local interest in the type of building in which county school children must work.

Support of Education by Assignment of Revenues

There is practically unanimous agreement among students of finance who are also closely in touch with concrete problems of public administration that the state budget should be sufficiently comprehensive to include *all revenues and all expenditures.* Such a policy in Kentucky would mean extension of the state budget to include the revenues and expenditures of the common schools, the institutions of higher learning, and the State Highway Department. It would involve the consequent abolition of the present practice of financing education, as well as the practice of assigning motor registration, motor transportation, gasoline, and certain property tax revenues to the support of the Highway Department and of providing for certain other services by the assignment of the proceeds of particular revenue measures. In the abstract, this plan would certainly represent an advance in the budgetary practice of the commonwealth.

Students are equally unanimous in their agreement that effective budgeting, which is all-inclusive in scope, should be coupled with a highly responsible government. There should be, for instance, such an integration of responsibility as to throw upon a chief executive the burden of all decisions concerning

administrative policy. As long as the practice now prevailing in Kentucky of choosing numerous state officials by election and conducting other administrative functions by means of boards and commissions is retained, a specific assignment of responsibility for the entire state government will inevitably fail to result. This shortcoming in the administrative organization extends even to the state's budgetary practice itself.

In the absence of such reorganization of the state administration as will place upon the chief executive definite responsibility for the conduct of the state's business, it appears unwise that the problem of educational support be shifted in its entirety into the political turmoil which would result from the discontinuance of the present practice of assigning the proceeds of certain tax measures, or specified parts of these proceeds, to the various educational functions. The provisional recommendation, therefore, is that the present principle of assigning a fixed proportion of the revenues from certain taxes to educational purposes be continued until such a time as the administrative branch of the state government, including budgeting and accounting procedure, shall have been modernized. It is clearly recognized that this does not represent an ideal settlement of the issue, but is simply a provisional solution of a problem which should be reopened as soon as the state has a tested and effective unification of administrative responsibility.

The ultimate development of a sound plan of budgeting for the state government is deemed to be so important, however, that the Commission expresses its willingness to cooperate with other agencies in working out a plan for budgeting *all* of the funds of the state from whatever source derived. This, clearly, would necessitate plans for appropriations by each General Assembly rather than retaining the procedure, provisionally recommended here, of earmarking the income from certain taxes for specified purposes.

Assuming adoption of the tentative recommendation, two concrete suggestions respecting the assignment of revenues grow out of the facts in the present situation:

1. Some permanent provision should be made for the specific assignment of state revenues for support of the two colleges for colored persons, rather than leaving this matter to ap-

propriations by each General Assembly. There is no logical educational or economic reason why higher institutions for colored persons should be treated differently in this respect from the treatment accorded to institutions of higher learning for white persons.

2. Data presented elsewhere in this report show that the common schools are being treated less generously than in other states, as compared to either the need for education or to the ability of the commonwealth to supply it. It appears obvious, therefore, that careful consideration should be given to the desirability of allocating additional tax revenues to the support of education. This matter may have to be temporarily deferred because of the pressing economic difficulties which the state faces, but it should receive serious attention as soon as there is a general upswing in business activity by means of which incomes of the people of the state shall have been rehabilitated.[8]

Student Fees as a Source of Educational Income

Student fees are a source of revenue for the support of education, but no recommendation is submitted, in view of the fact that the Commission has elsewhere expressed its judgment on this problem of support.[9]

Educational Support in Kentucky Compared to the Support of Other Governmental Functions

The relation between the amount of money disbursed through the Common School Fund and the total state tax revenues is shown in Table 55. A better understanding of the changes which have occurred between 1922 and 1932 can be secured by examining the three-year moving average than by consulting the simple figures shown at the top of the table. The three-year

[8] But compare the following quotations on this subject:

"The State must assume the responsibility within its means of securing adequate public education to all local communities, irrespective of their financial condition." **Report of the Citizens Conference on the Crisis in Education**, January 5-6, 1933, p. 42.

"In the rigid governmental economies that are requisite everywhere we must not encroach upon or reduce the opportunities of the child through the school to develop adequate citizenship." Herbert Hoover, "Welcome to Citizens Conference on the Crisis in Education," **Report**, p. 3.

[9] See Chapter I, "Aims and Functions of the Public Schools."

moving average data say simply that the average amount of the tax revenues used for the Common School Fund in 1922, 1923, and 1924 was $32 per $100, and that this average had declined as shown in the table to $22 per $100 for the average of 1930, 1931, and 1932.[10]

TABLE 55. AMOUNT OF DISBURSEMENTS FROM THE COMMON SCHOOL FUND PER EACH $100 OF STATE TAX REVENUES, 1922-32, INCLUSIVE.*

	Year										
	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932
Amount	$35	$25	$36	$26	$24	$23	$23	$26	$19	$22	$24
Three-year moving average		32	29	29	24	23	24	23	23	22	

*The data are taken from the records of the State Auditor. The moving average is computed from data on which the original simple ratios are based by including in each instance figures for the preceding and succeeding years. Thus, the moving average for 1923 is based on data for 1922, 1923, and 1924; that for 1924 on data for 1923, 1924, and 1925, etc.

Table 56 shows data indicating the general trend of the relation between aggregate revenues from taxes and appropriations for common school purposes to total state and local revenues in Kentucky as shown by a comparison of the data on file with the State Department of Education and the figures for aggregate tax revenues reported by the National Industrial Conference Board. As already indicated, these figures differ slightly from the data used in the preceding tables, but the differences are not significant. Observation of this table will show that the proportion of tax moneys used for common school purposes rose slightly between 1922 and 1924 and has declined somewhat more than 10 per cent since 1924.

Table 57 compares the data shown in Table 56 to similar statistics for other states for 1930, the last year for which such statistics are available. The comparison indicates that Kentucky devotes a somewhat smaller proportion of its state and local tax revenues to education than does the majority of the other states. The proportion in Kentucky is roughly two-thirds as much as in

[10] The data used for total tax revenues in this table are those shown in the reports of the State Auditor from year to year and differ slightly from the figures taken from the **Financial Statistics of States** (directly or through the National Industrial Conference Board's **Cost of Government in the United States**) in some of the other tables incorporated in this report.

the state giving the largest proportion of its tax revenue to the development of its common school system.

TABLE 56. AMOUNT OF STATE AND LOCAL COMMON SCHOOL REVENUES FROM TAXATION PER $100 OF TOTAL STATE AND LOCAL TAX REVENUES, 1922-1930, INCLUSIVE.*

	Year				
	1922	1924	1926	1928	1930
Amount per $100	$29	$31	$28	$29	$27

*Computed from data on file with the State Auditor, and extracted from the **Biennial Surveys of Education**, 1922-30, and National Industrial Conference Board reports on **Cost of Government in the United States.**

TABLE 57. STATE AND LOCAL COMMON SCHOOL INCOME FROM APPROPRIATIONS AND TAXATION PER $100 OF TOTAL STATE AND LOCAL TAX COLLECTIONS, 1929-30.*

	Amount of Common School Income from Taxation and Appropriations Per $100 of Total Tax Collections, 1930
Number of states reporting	48
Rank of Kentucky	34
Kentucky	$27.10
Continental U. S. (Mean)	29.18
Highest state	44.66
Middle state	29.24
Lowest state	12.27
75 percentile	33.27
25 percentile	25.77

*School income from **Biennial Survey of Education**, 1928-30, Vol. II, Chap. 2, Table 21, col. 5. State tax collections as reported in United States Department of Commerce, Bureau of Census, **Financial Statistics of States**, 1930, Table 7. Local tax collections from National Industrial Conference Board, **Cost of Government in the United States**, 1929-1930, Table 31.

Table 58 shows by another method a comparison of the provisions by the General Assembly of Kentucky for its common schools and its provisions for various other functions on which tax revenues are expended. A comparison of the third column with the sixth shows that in 1930, whereas the United States as a whole devoted to common school support for current purposes $27.12 per $100 of aggregate state and local taxes, Kentucky spent thus only $25.96 per $100. Again, if the table be examined from the point of view of discovering the general tendency, it is immediately obvious that support for current common school

TABLE 58. RELATION OF CURRENT EXPENSES FOR COMMON SCHOOLS TO TOTAL STATE AND LOCAL TAXES, 1924-1932, INCLUSIVE.

Fiscal Year	I Aggregate State and Local Taxes Collected in Kentucky (in thousands)	II Current Expenses for Schools, County, City, and Graded School Districts*	III Current School Support Per $100 of Total State and Local Taxes, Kentucky	IV Aggregate State and Local Taxes Collected in Continental U. S. (in thousands)	V Current Expenses for Schools, County, City, and Graded School Districts in Continental U. S.	VI Current School Support Per $100 of Total State and Local Taxes, Continental U. S.
1924	$52,566†	$16,622,548	$31.62	$4,619,818	$1,432,274,793‡	$31.00
1925	59,775†	14,895,885	24.47			
1926	60,882§	15,703,611	25.79	5,389,710§	1,609,774,911¶	29.87
1927	65,539§	16,569,041	25.28			
1928	69,425**	18,279,408	26.33	6,148,775**	1,797,562,504††	29.23
1929	72,537**	19,138,429	26.38			
1930	76,610‡‡	19,885,259	25.96	6,798,128‡‡	1,843,551,708§§	27.12
1931	76,610¶¶	21,341,007	27.86			
1932	73,258¶¶	18,954,481	25.87			

*From records on file in the State Department of Education.
†National Industrial Conference Board, **Cost of Government in the United States**, 1926-1927, Table 37, p. 73.
‡**Biennial Survey of Education**, 1922-1924.
§N. I. C. B., **Cost of Government in the United States**, 1927-1928, Table 33, p. 73.
¶**Biennial Survey of Education**, 1924-1926.
N. I. C. B., **Cost of Government in the United States, 1929-1930, Table 29, p. 80.
††**Biennial Survey of Education**, 1926-1928.
‡‡Estimate of local tax collections from N. I. C. B., **Cost of Government in the United States**, 1930, Table 31, p. 82. Total state revenue receipts from taxes as shown by U. S. Department of Commerce, **Financial Statistics of States**, 1930, Table 7, p. 64.
§§**Biennial Survey of Education**, 1928-1930.
¶¶The N. I. C. B.'s figures for tax collections for 1929 and 1930 projected into years 1931 and 1932 on the basis of Kentucky departmental reports and estimates by James W. Martin, Bureau of Business Research, University of Kentucky, for the Tax Research Foundation.

purposes in Kentucky in 1924 constituted a higher proportion of total state and local tax revenues than in the United States as a whole, but promptly declined to a lower figure. Moreover, the amount in Kentucky had declined by a greater margin than had the amounts for other states by 1930, and the reduction has been continued through 1931-32. The decline in proportion between 1923-24 and 1931-32 of approximately 18 per cent in Kentucky represents a substantial figure and is the more alarming in view of the lesser decline in other states.

From this analysis of the data exhibited in Tables 55 to 58, inclusive, certain definite conclusions seem justified:

1. Irrespective of the particular measure used, the tendency in Kentucky in the past decade has been toward relatively less support for the common school system than for other state functions.
2. In general, a comparison of Kentucky statistics with data for other states indicates that, at the present time, this state supports education less adequately, as compared to other functions, than do the other states.

Educational Support in Kentucky Compared to Support in Other States

The support of the various branches of education in Kentucky may be appraised in part by comparing the situation in this state to that in the other states of the United States. Several variables in the situation may thus be measured: (1) the generosity or niggardliness with which the state and its subdivisions support the educational function (some aspects have already been examined); (2) the effectiveness with which educational support is distributed among the various forms of educational service; and (3) the wisdom with which the educational funds are provided for sites, buildings, and other property as compared to current expenditures.

The tax burden in Kentucky.—Preliminary to testing the generosity or lack of generosity with which educational activities in Kentucky are supported at the present time is a consideration of the relation of taxes to the income of the people. Table 59 constitutes a summary of the relation between state and

local taxes and the total income of the people of Kentucky as compared to similar data for the other 47 states.[11]

The table shows that the amount of state and local taxes per $100 of income in Kentucky has risen from $5.74 in 1924, the earliest year for which data on this and other matters involved in this section are available, to $7.06 in 1930, the last year for which the figures are to be had. While this represents a substantial increase, it represents no greater growth of taxes in relation to income than has occurred in other states generally. Examination of the table discloses that the middle half of the

TABLE 59. AMOUNT OF STATE AND LOCAL TAXES PAID PER $100 OF INCOME IN THE VARIOUS STATES, 1924 AND 1930.

	Amount of State and Local Tax Revenue Per $100 of Private Income*	
	1924	1930
Number of states reporting	48	48
Rank of Kentucky	40	40
Kentucky	$5.74	$7.06
Continental U. S. (Mean)	7.04	8.72
Highest state	12.73	19.16
Middle state	7.75	8.76
Lowest state	4.47	6.13
75 percentile	8.51	10.00
25 percentile	5.86	7.61

*Tax collections and income figures are those of the National Industrial Conference Board as allocated to individual states by the National Education Association. The year 1924 is the first for which adequate data are available.

figures showing the relation between taxes and income ranges from $7.61 to $10.00, i. e., Kentucky was lower than the lowest state of this group and ranked 40 among the 48 states.

In addition to this measure of tax burden, Table 60 shows

[11] As indicated, the data used in the table are the estimates by the National Industrial Conference Board allocated by the National Education Association. These estimates have been more widely used among educators than any other, and they are more usable for the present purposes because they cover a longer period of years than does the **Sales Management** estimate (**Sales Management**, October 31, 1931, Sec. II, pp. 14 ff). The latter would give Kentucky a slightly higher rank than does the more commonly used National Industrial Conference Board figure, but the difference is not very great. The Brookmire Economic Service (**Brookmire Special Reports**, A 362, "Income of the American People, 1920-1930") has also published an estimate of income by states, but no information respecting the method employed is incorporated in the report, and the figures are so radically different from those shown in the other two estimates as to suggest the conclusion that the income of Kentucky is not estimated with sufficient accuracy to justify considering the Brookmire figures.

the amount of taxes paid in 1930 per $100 worth of tangible property in the state. This table makes it clear that the Kentucky figure differs only slightly from the average[12] of the 48 states. It indicates that Kentucky imposes less than one-half as heavy state and local taxes in relation to tangible property in the state as does the state which levies the heaviest tax. This table is perhaps significant only to the extent that most of the tax revenue in Kentucky is derived from tangible property. It gives an indication of the tax burden in terms of the measure which is most widely used in the state as a yardstick for determining tax contributions.

TABLE 60. RELATION OF STATE AND LOCAL TAXES TO WEALTH (TANGIBLE PROPERTY), 1930.*

	Amount of Aggregate State and Local Taxes Per $100 Value of Tangible Property
Number of states reporting	48
Rank of Kentucky	17
Kentucky	$2.09
Continental U. S. (Mean)	2.11
Highest state	4.13
Middle state	1.94
Lowest state	1.29
75 percentile	2.29
25 percentile	1.64

*State tax collections as reported in United States Department of Commerce, Bureau of Census, **Financial Statistics of States**, 1930, Table 7. Local tax collections from National Industrial Conference Board, **Cost of Government in the United States**, 1929-1930, Table 31. Value of tangible property is an estimate of the National Industrial Conference Board for 1930.

Current support of higher education.—Table 61 represents an attempt to measure current support of higher education in Kentucky as compared to other states in terms of the ability of the people, as measured by their income, to provide for colleges and universities. It is important to emphasize that the figures used are data respecting the support of *current activities provided by means of taxation.*

[12] The word **average** as used in this and the following sections corresponds to the "middle" shown in the table. The "middle" figure differs from the median only in that when there are 48 states the twenty-fourth, instead of a point midway between the twenty-fourth and twenty-fifth, is taken as the middle, and similarly in other cases. Thus, the middle figure represents data for a specified state rather than being an abstraction. The 25 and 75 percentile figures are computed and are included for the convenience of statisticians.

TABLE 61. RELATION BETWEEN RECEIPTS FOR CURRENT SUPPORT OF HIGHER EDUCATION AND ABILITY (AS MEASURED BY INCOME OF THE PEOPLE) IN THE VARIOUS STATES, 1923-24 AND 1929-30.

	Amount of Tax Revenue* Devoted to Current Expenses of Public Higher Institutions Per $100 of Private Income†	
	1923-24‡	1929-30**
Number of states reporting	48	48
Rank of Kentucky	33	26
Kentucky	$0.13	$0.22
Continental U. S. (Mean)	0.14	0.17
Highest state	0.67	0.56
Middle state	0.18	0.25
Lowest state	0.03	0.03
75 percentile	0.28	0.33
25 percentile	0.12	0.15

*Computed from **Biennial Survey of Education**, 1922-24 and 1928-30. Receipts from the federal government are excluded.

†Income figures are those of National Industrial Conference Board.

‡Figures used are those reported as receipts from taxation and appropriations for current expenses for normal schools, teachers' colleges, universities, colleges, and professional schools.

**Figures used are those reported as receipts from taxation and appropriations, plus receipts from private benefaction for plant increase less capital outlays.

The figures include all reporting institutions of higher learning supported by the state or subdivisions of the state, both in Kentucky and elsewhere. In general the table shows that Kentucky ranks slightly below the average of the various states in the support of higher institutions as measured in terms of the income of the people, though there was a slight increase in relative support thus measured between 1923-24 and 1929-30. The middle half of the states ranged in 1929-30 from $0.15 per $100 of income to $0.33 per $100 of income; whereas Kentucky spent $0.22 per $100 of income. In 1924, on the other hand, Kentucky spent only $0.13 per $100 of income as compared to a range of $0.12 to $0.28 for the middle half of the states.

Table 62 attempts a comparison between support of higher education in Kentucky in relation to the long-run need for educational services as measured by state population. Such a comparison gives one type of measure of the care with which the commonwealth provides for the maintenance of the educational function. Analysis of the data indicates that, measured by the population index of long-run need, Kentucky ranked substan-

tially below the average in support of higher education in 1924; and, although there has been some relative improvement in this state, Kentucky still ranked slightly below the average in 1930. Kentucky supports higher education currently more than three times as generously in terms of long-run need as does the most impecunious state and about one-third as well as the state providing most liberally for universities and colleges. If a comparison is desired between support of higher education in Kentucky and support by the other states in the aggregate, it may be said that in 1930 the relation was as 92 in Kentucky compared to 106 in the other states.

TABLE 62. RELATION BETWEEN RECEIPTS FOR CURRENT SUPPORT OF HIGHER EDUCATION AND NEED (AS MEASURED BY POPULATION) IN THE VARIOUS STATES, 1923-24 AND 1929-30.

	Receipts by Public Higher Institutions* for Current Expenses Derived from Taxation and Appropriations Per Capita†	
	1923-24‡	1929-30**
Number of states reporting	48	48
Rank of Kentucky	35	31
Kentucky	$0.48	$0.92
Continental U. S. (Mean)	0.85	1.06
Highest state	3.11	2.72
Middle state	0.91	1.20
Lowest state	0.22	0.24
75 percentile	1.59	1.92
25 percentile	0.47	0.72

Current support of common schools.—Support of common schools in Kentucky in relation to the income of the people is shown in comparative terms in Table 63. This table indicates that the state spent less in relation to its ability to pay, as measured by income, in 1930 than it did in 1924. That is, this commonwealth ranked 41 in 1923-24 and 44 in 1929-30 in the

*Computed from **Biennial Survey of Education**, 1922-24 and 1928-30. Receipts from the federal government are excluded.

†Population figures used are an average of the mid-year estimates as reported in U. S. Department of Commerce, **Financial Statistics of States**, for 1923 and 1924. The 1929-30 figures are from the census of that year.

‡Figures used are those reported as receipts from taxation and appropriations for current expenses for normal schools, teachers' colleges, universities, colleges, and professional schools.

**Figures used are those reported as receipts from taxation and appropriations, plus receipts from private benefaction for plant increase less capital outlays. These figures are somewhat more precise than those for 1923-24.

proportion of its total income spent for common schools. The actual amount increased from $1.77 per $100 of income to $1.91, but the typical relation between school support and income increased from $2.38 of common school support in 1923-24 per $100 of income to $2.60 in 1929-30. Thus, in this respect, the support of education in Kentucky, although slightly increased, showed a decline as compared to other states.

TABLE 63. RELATION BETWEEN COMMON SCHOOL INCOME FROM TAXATION AND APPROPRIATIONS AND ABILITY (AS MEASURED BY INCOME OF THE PEOPLE) IN THE VARIOUS STATES, 1923-24 AND 1929-30.

	Amount of Tax Revenue Devoted to Support of Common Schools* Per $100 of Private Income†	
	1923-24	1929-30
Number of states reporting	48	48
Rank of Kentucky	41	44
Kentucky	$1.77	$1.91
Continental U. S. (Mean)	2.30	2.54
Highest state	5.68	4.25
Middle state	2.38	2.60
Lowest state	1.21	1.22
75 percentile	2.86	3.16
25 percentile	1.86	2.19

*Computed from receipts from taxation and appropriations as reported in **Biennial Survey of Education**, 1922-24 and 1928-30.
†Income figures used are those of the National Industrial Conference Board.

Table 64 draws a comparison between the current support of common school education in Kentucky and in other states in terms of the long-run need for common school services as measured by population. In 1923-24 Kentucky spent currently less than one-half as much per person for common school support as did the average state and ranked 42 among the 48 states.

By 1929-30, there had been some increase in the amount spent per person in Kentucky; but the amount of increase was slightly less than in the average of the states, so that Kentucky continued to spend less than one-half as much as the typical state, and in this respect its rank among the 48 states had dropped to 45.

Plants of colleges and universities.—It is important also to examine the support situation as measured in terms of provision

TABLE 64. RELATION BETWEEN COMMON SCHOOL INCOME FROM TAXATION AND APPROPRIATIONS AND NEED (AS MEASURED BY POPULATION) IN THE VARIOUS STATES, 1923-24 AND 1929-30.

	Receipts by Common Schools* from Taxation and Appropriations Per Capita†	
	1923-24	1929-30
Number of states reporting	48	48
Rank of Kentucky	42	45
Kentucky	$6.61	$7.94
Continental U. S. (Mean)	13.75	16.09
Highest state	26.32	24.85
Middle state	15.05	16.79
Lowest state	4.05	5.89
75 percentile	17.94	20.33
25 percentile	8.71	11.49

*Computed from receipts from taxation and appropriations as reported in **Biennial Survey of Education**, 1922-24 and 1928-30.

†Population figures used are an average of the mid-year estimates as reported in U. S. Department of Commerce, **Financial Statistics of States**, for 1923 and 1924. The 1929-30 figures are from the census of that year.

for plant and other property. Such an analysis is attempted in Table 65. In relation to the income of the people of Kentucky as compared with that of the people of other states, the table shows that the value of property owned by higher educational institutions in Kentucky is slightly below the average of the other states, i. e., that the state had thus invested in 1930 about $1.26 out of each $100 of income.

Measured in terms of the need for such plant in the long run, Kentucky has thus invested considerably less than has the average of the states. This state owned in 1929-30 an amount of school property equal to $5.24 per person residing in the state. The state which had the smallest amount thus invested owned only $1.88 per person residing in the state, and the state having the largest investment owned $25.30 per person residing in the state. Kentucky ranks 38 with respect to college and university property per inhabitant.

The third column of Table 65 sets out the investments in college property in relation to the total property owned by people in Kentucky as compared to other states. The column means simply that Kentucky owned $0.37 worth of college and university property for each $100 of wealth in the state as com-

TABLE 65. RELATION BETWEEN VALUE OF PUBLIC SCHOOL PROPERTY IN THE VARIOUS STATES AND ABILITY (AS MEASURED BY THE INCOME OF THE PEOPLE), NEED (AS MEASURED BY POPULATION OF THE STATE), AND WEALTH (TANGIBLE PROPERTY) IN 1929-30.

	Value of Investments in Property, Institutions of Higher Learning, 1929-30			Value of Investments in Common School Property† by States (and subdivisions thereof) 1929-30		
	Per $100 of Income‡ in 1929-30	Per Person** in the State, 1930	Per $100 of Wealth†† in the State, 1929-30	Per $100 of Income‡ in 1929-30	Per Person** in the State, 1930	Per $100 of Wealth†† in the State, 1929-30
Number of states reporting	48	48	48	48	48	48
Rank of Kentucky	34	38	25	48	47	42
Kentucky	$1.26	$5.24	$0.37	$4.43	$18.38	$1.31
Continental U. S. (Mean)	1.13	7.10	0.27	7.98	50.60	1.93
Highest state	4.02	25.30	0.72	16.78	75.37	3.15
Middle state	2.01	10.25	0.39	7.77	49.90	1.62
Lowest state	0.23	1.88	0.06	4.43	17.60	1.07
75 percentile	2.34	14.00	0.50	9.10	58.53	1.95
25 percentile	1.10	5.34	0.25	6.40	24.83	1.44

*Value of property of higher educational institutions includes that of publicly supported teachers' colleges, normal schools, universities, colleges, and professional schools less the value of property of academies supported solely by the federal government as reported in the **Biennial Survey of Education**, 1928-30.

†Value of public property used for common school purposes as reported in **Biennial Survey of Education**, 1928-30.

‡Income figure used is that of National Industrial Conference Board.

**1930 census of population.

††Value of tangible property as estimated by National Industrial Conference Board.

pared to $0.39 worth owned by the typical state, $0.06 worth owned by the lowest ranking state in this respect, and $0.72 worth owned by the state providing most generously for college and university plant. In other words, Kentucky ranked almost at the average for the states of the United States in this respect.

Plant of common schools.—With respect to the support of common school plant and other property, Table 65 shows a comparison with other states in the fourth, fifth, and sixth columns. Whether measured in terms of ability to provide support, in terms of the need for such support, or in terms of the wealth of the people, Kentucky ranks in this regard well toward the bottom of the list of states. In terms of ability to provide for such plant, as measured by income of the people of the states in 1929-30, Kentuckians owned schoolhouses, furniture, sites, and other common school property worth $4.43 per $100 of income as compared to school property owned by the typical other state of $7.77 per $100 worth of property. The middle half of the states owned amounts ranging from $6.40 to $9.10.

In terms of need for school plant, measured by population, this commonwealth ranked second from the bottom of the list of states, having only $18.38 worth of property per person on the average in comparison with a typical investment in other states of $49.90, or more than two and one-half times as much as Kentucky's investment.

The last column in Table 65 shows that Kentucky had in 1929-30 an investment in common school property equal to $1.31 per $100 of wealth situated in the state as compared to $1.62 in the average of the states. (Note in this connection that the arithmetic mean of the investments in school property amounts to $1.93 per $100 of wealth, or about one and one-half times as much as in Kentucky.)

Another significant measure of the adequacy with which Kentucky is providing school plant in relation to need is disclosed in Table 66. The amount of school property per pupil actually enrolled in the schools constitutes what may be regarded as a measure of immediate need for educational property, and the data in the table show that Kentucky in 1923-24 provided approximately one-third as much common school property as did the average of the states and ranked 42. Although the

average school plant per child had increased between 1923-24 and 1929-30 to approximately $82, i. e., by $18, the increase in other states had been so much greater that the rank of Kentucky had declined to 46 in value of school plant per child actually enrolled. It is significant in this connection that the *Biennial Survey of Education* shows a lower increase in Kentucky from 1924 to 1930 in value of property per child than occurred in any other state.

TABLE 66. RELATION BETWEEN VALUE OF SCHOOL PLANT AND NUMBER OF PUPILS ENROLLED IN KENTUCKY AS COMPARED TO OTHER STATES, 1923-24 AND 1929-30.

	Average Value of Common School Property Per Pupil Enrolled*	
	1923-24	1929-30
Number of states reporting	48	48
Rank of Kentucky	42	46
Value in Kentucky	$64	$82
Value in Continental U. S. (Mean)	154	242
Highest value	272	407
Middle value	174	236
Lowest value	39	72
75 percentile	197	282
25 percentile	100	145

*Computed from **Biennial Survey of Education**, 1922-24 and 1928-30, tables on value of public property used for common school purposes.

Conclusion.—The data in this section appear to justify certain fairly emphatic conclusions:

1. The tax burden in Kentucky is not relatively onerous.
2. Support of the common school system in this state is distinctly less adequate than is support of higher education, if practices in other states may be accepted as a measure.
3. In spite of the meagerness of current support for the common school system of the state, provision for sites, buildings, equipment, and other property has been even more niggardly. This conclusion is particularly obvious for the years 1923-24 to 1929-30.

Inequalities in Educational Support

It is important to inquire concerning the extent to which the

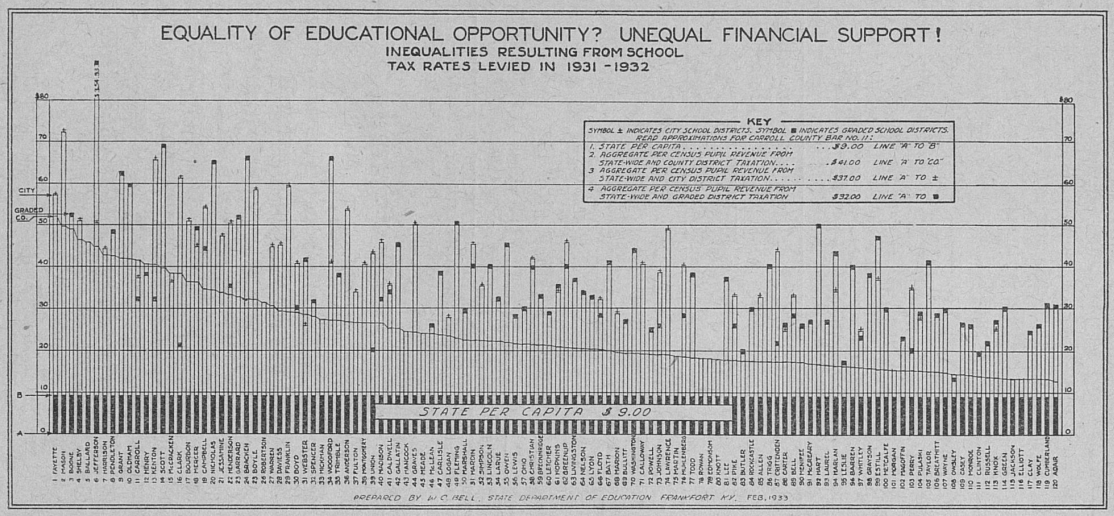


Chart 6. Inequalities of Educational Opportunities by Types of School Districts, 1931-32.

several school districts in Kentucky are able to support a program of education of uniform quality. Chart 6 presents an analysis of the present support on the basis of educational funds made available in the various districts of the state for the year 1931-32. The light line running diagonally across the chart is so drawn as to cut the bars at a point which will indicate the amount of money available for each census child in the several county school districts. It will be observed that the district ranking highest is Fayette County with approximately $52 per census child; the district ranking lowest is Adair County with approximately $13 per census child. It is of interest that these two districts, the very highest and the very lowest of the several counties, both levy a fifty-cent tax rate. The rates imposed by the intermediate counties vary from twenty-five cents to seventy-five cents.

The point on the bar at which a plus mark is found represents the amount available for each census child in the average of the city districts contained in the county named. The first bar represents the city of Lexington alone, the only municipality in Fayette County, and indicates that there is on the average about $57 for each census child. For Bell County, No. 89 on the chart, the picture shows that, although the county district provides less than $18 a child, there is available for the average city child in Pineville and Middlesboro between $33 and $34.

As shown at the left-hand side of the chart, the squares in the bars or at the top of bars indicate the amount of money available per census child in the average of the graded school districts in the county. In counties in which no graded school districts are found, the squares are, of course, lacking just as the plus marks are lacking for those counties which have no city districts.

It is of interest that, though a few graded school and city districts had available less money per child than was to be found in the corresponding county districts, an overwhelming proportion of the graded and city school districts had substantially more tax revenue for each child than had the county districts.

More serious perhaps, from the point of view of the school system as a whole, than the losses which result in many instances from graded and city school districts skimming off the

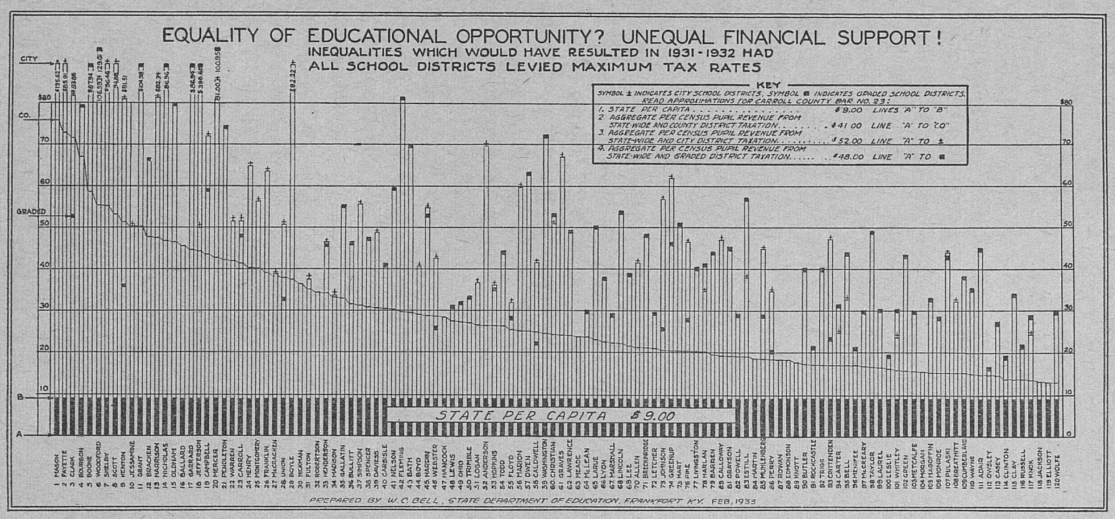


Chart 7. Inequalities of Educational Opportunities Which Would Have Resulted in 1931-32 if Each School District had Levied the Maximum Tax Rate Authorized by Law.

cream of the county taxable property is the loss of community leadership in the county school systems. The mature leaders in rural communities frequently move to the city as soon as their children are old enough for school. Moreover, many who are community leaders reside already in the city or graded school district, and a line drawn around the community center frequently excludes from the rural area of the county the most alert members of the community. In some cases, this eventuates in a distinctly inferior caliber of personnel for the county district and proves to be a great loss from the point of view of its educational efficiency. Thus, since effective use of money available depends on high quality personnel and good morale, there is strong financial reason for eliminating the variety of districts now existing.

But it may be argued that a reason for the inequalities is the failure of the various districts to take advantage of the local taxing authority conferred by the General Assembly. Chart 7 demonstrates that imposition of the maximum rates authorized by law at the present time would serve to enhance rather than diminish the inequalities due to the present practice as set out in Chart 6. The form of Chart 7 is the same as that of Chart 6, except that it shows the tax revenue per census child which would have resulted from the maximum levy each district is authorized to impose.

Chart 8 is designed to show the tax revenue, including the state per capita distribution, which would be available on the average for the support of each child's education if each county district imposed a tax of fifty cents on the $100 assessed valuation. The data concerning county districts presents a picture which is fairly typical of that which graded school districts or city districts would present, except that the general level shown in this chart is somewhat lower than that which would be shown were data for graded school and city districts presented in a similar way.

Measuring the effectiveness of school support in terms of tax revenue available for each census child does not tell the entire story because it is more expensive to finance a given standard of rural education if school population is sparse than if it is dense. For example, in Livingston County there are

Chart 8. Inequalities of Educational Opportunities Which Would Have Resulted in 1931-32 if Each County School District had Levied a Fifty-Cent Tax Rate.

fewer than six children per square mile (Chart 9). If it is remembered that a large proportion live in the cities of Salem, Grand River, and Smithland, it can be seen that the density of rural school population in that county is substantially less. If it is 4 children for the average square mile, it can be seen that it would take an area of 9 square miles to provide a sufficient number of children to total 36. Not only is this number inadequate to make educational costs for a given standard of efficiency moderate, but such an area would probably mean in a county like Livingston that many children would have to live three miles from the school. On the other hand, of course, in densely populated counties like Jefferson, Campbell, or Kenton this density problem would rarely arise in any serious way. The difficulties growing out of low school population density are frequently enhanced by lack of roads, since the highways are usually less adequate in the sparsely settled communities than elsewhere. This handicap is particularly serious for purposes of effective county high school work.

Examination of Chart 9 shows that the problem of education for colored children is very much more serious than that regarding the maintenance of schools for whites. In many counties, for example, instead of four, five, or six colored children per square mile, there is only one or less than one child for each square mile. Consequently, the maintenance of schools for colored children is in such cases an extremely expensive and difficult problem.

Incidental reference should be made to the present requirement that county school districts provide for Negro children who reside in graded school districts. The present situation works extreme hardships on the county school districts and serves to provide a pointed argument for the abolition of graded school districts altogether. The General Assembly should require that graded school districts make provision for Negro children residing within their borders.

It should be observed that, in most instances, the counties in which, according to Chart 6, educational support is now most adequate will experience least difficulties because of sparsity of school population. With occasional exceptions, the extremely serious problems are raised in poor counties which are able

Chart 9. Density of the White and Colored School Populations in the County School Districts According to the School Census of May, 1932.

under existing laws to raise a very small amount of money per census child. Thus, the distribution of school population from the point of view of density serves to aggravate the inequities in school support demonstrated in Charts 6 and 7.

The character of the population is perhaps as significant a cause of increased inequities as is the density. In 5 of the richest counties shown at the left-hand end of Chart 6, the proportion of the total population under 20 years of age is below 35 per cent. In other words, two-thirds of the population are adults of working age. On the other hand, in 12 of the very poorest counties, less than 45 per cent of the total are persons over 20 years of age. In terms of the educational problem, this means that, in such rich counties as Jefferson and Fayette, about two-thirds of the total population are old enough to support the children in school and those too young to be in school. In the very poorest counties of the state, less than 45 per cent of the total population is old enough to assist in the support of those of school age and of the younger children.

It may be said, therefore, that the inequality in distribution of educational revenues under the present system of support shown graphically in Chart 6 and emphasized in Charts 7 and 8, is substantially enhanced by both the density and the age grouping of the population. That is, in Chart 6, dealing with purely financial practices, the inequalities are depicted much less emphatically than the facts justify.

The Provisional Solution for the Inequities of Unequal Educational Opportunity in Kentucky

It is believed that the Court of Appeals decision in the Equalization Case[13] renders it impossible under the present Constitution to adopt a modernized method of equalizing educational opportunities and school tax rates. But for this circumstance, the plan proposed would be based largely on need in the different school districts, rather than on the number of children enumerated in the school census.

While it is recognized that amendment to the Constitution is a slow and awkward method of getting results, it is none the less believed that a vigorous effort should be made to secure an

[13] Talbott, Auditor, v. Kentucky State Board of Education, et al., 244 Ky. 826.

Chart 10. Measure of Equalization Which Would Result Through the Distribution of a Common School Fund of $16 Per Capita, on the Basis of 1931-32 Data.

amendment to make possible the distribution of school funds on the basis of any reasonable method which the General Assembly may provide. The difficulty arises from the existence of legislation, rather than fundamental law, in the Constitution. Because of the fact that it will doubtless require some time to secure the necessary change in the Constitution, no recommendation regarding the proper action by the General Assembly in the event of such constitutional change is made. As such alteration will render possible development of a modern plan for state school support, the matter should receive careful study in the light of the then prevailing circumstances; and plans should be adopted to meet the economic and educational problems which may have arisen in the meantime. The principal problem now is that of securing a modification in the Constitution which will make possible constructive, modern legislation.

But the immediate situation, as disclosed in the analysis of existing inequalities (see Charts 6, 7, and 8), demands immediate action. It is recommended that, as a means of alleviating the present situation, provision should be made for the assumption by the state government of a larger proportion of the financial responsibility for educational support. This recommendation contemplates an increase in the Common School Fund accompanied by a decrease in the amount of money raised locally for school purposes. Such a change will be conducive to eliminating inequalities in school support but will not entirely remove them.

If the state fund should be augmented to a sufficient extent, the commonwealth might by this method reduce the aggregate local school taxes by a greater margin than the total state tax on real estate amounts to. Such a reduction would also be accompanied by an increase in the equity with which school funds are distributed among the several districts and, therefore, with which educational opportunity is provided in the various parts of the state.

Chart 10 as compared to Chart 8 shows the measure of equalization which would result from enlarging the Common School Fund to $16 per capita (the added cost of which would have been $4,864,797 in 1931-32) and effecting uniform reductions in local taxes equal in total amount to the increase provided

Chart 11. Measure of Equalization Which Would Result Through the Distribution of a Common School Fund of $20 Per Capita, on the Basis of 1931-32 Data.

by this means in the Common School Fund. It is to be observed that, while inequalities which would remain after the increase in the state fund and the concomitant reduction in the local tax rate from fifty cents to thirty-two and six-tenths cents would be substantial, they are much less than they would be in case each county imposed a fifty-cent rate as contemplated in Chart 8. For example, under the circumstances assumed in Chart 8, numerous counties would have net revenue receipts of less than $15 per child, whereas under this assumption none would have as low as $18 per child and very few less than $20. Note that the change results in complete elimination of the three lower classes shown in Chart 8. A similar but much less pronounced effect at the upper end of the scale would be observed. The very rich counties, Clark, for example, would have slightly less revenue than under the circumstances assumed in Chart 8. Thus, it may be said that, while the measure of equalization brought about by such a shift from local to state support is not by any means complete, this change nevertheless is a means of providing substantial improvement in the present situation (Chart 6), and even more improvement in the situation which would exist if all counties levied an equal rate of tax (Chart 8).

Examination of Chart 11, in which the same intervals are used as in Charts 8 and 10, shows that, if the state should distribute $20 per capita, the measure of equalization brought about would be substantially greater than if only $16 were distributed, as contemplated in Chart 10. In the long run, the distribution of $20 or even a greater amount is highly desirable, unless a constitutional amendment can be adopted in the meantime so that a more effective equalization plan can be employed.

If, however, increasing the state's contribution to $16 or $20 per capita is regarded as demanding too great a sum to be immediately secured, substantial improvement would result from raising the contribution by the state to an amount intermediate between the present per capita allotment and the $16 suggested. Chart 12 shows the result which would come from distributing $12 per capita under conditions existing in 1931-32 with a fifty-cent rate in each county district prior to the reduction brought about by the increased state aid. It is to be observed that such a program would completely eliminate the first class shown in

Chart 12. Measure of Equalization Which Would Result Through the Distribution of a Common School Fund of $12 Per Capita, on the Basis of 1931-32 Data.

Chart 8 and would substantially reduce the $13.51 to $15.15 class. In other words, such a program would be thoroughly commendable, except in the sense that it would not go far enough to secure really marked improvement.

PART II. EDUCATIONAL SUPPORT AND THE REVENUE PROBLEM

It is important that the technical problems of educational support which have been discussed above should be closely related to the revenue system of Kentucky and its subdivisions. For this purpose it must be kept in mind that the assignment of revenue as outlined above is not based on any particular relation between the method of taxation and the plan of assignment. Kentucky has selected the property taxes as the principal source of revenue for the support of education mainly because these were the primary sources of state income at the time the selection was made. Property taxes as such do not bear any more relation to the problems of school support than does any other revenue measure equally productive which the state may utilize.

All this suggests pointedly that the relation between school support and the revenue system is complex and concerns the entire scheme of raising income for public purposes and not merely those taxes the proceeds of which are partly, or entirely, devoted to education. It is, therefore, necessary to survey briefly the principal revenue sources of the commonwealth and its local administrative units.

The Present State and Local Tax System of Kentucky

Examination of the present state and local tax system of the commonwealth discloses that it is characterized by the large place which the property tax occupies in the system. Accurate statistics of local tax collections are lacking, but it appears from the data available that approximately three-fourths of the total taxes levied in the state are based on property of one form or another. A large proportion of the total is derived from the taxation of real estate. In fact, the total assessed value of property, other than real estate, exceeds the value of real property only slightly and much of it is taxable only for state purposes or at limited local rates.

The real estate tax.—In Kentucky there is no difference in the tax rates applied to different types of real property. The

state rate in all cases is thirty cents on the $100 valuation, and the local rates vary to meet budgetary requirements. That the real estate rate in the state is lower than the personal property tax rate seems to be an almost unique characteristic of the Kentucky system. Indeed, instead of levying a higher rate on certain types of personal property as is done in Kentucky, many states completely exempt some or all personal property.

The generally accepted notion that the real estate tax is paid primarily by farmers is shown by examination of the facts to be an error. The 1931 Report of the State Tax Commission indicates that the different classes of real estate constitute the following proportions of the total:

	Proportion of Total Realty in Per Cent
Rural lands	42.0
City lots and improvements	45.3
Franchise corporation realty	11.2
Minerals and mineral rights	1.5
Total	100.0

It is obvious from these figures that about 58 per cent of the total real property in the state is situated in municipalities or owned by franchise or mining corporations. As a matter of fact, the rural land item, in addition to farm, grazing, and forest lands, includes mineral tracts.

Classification in Kentucky.—The anomalous classification of real estate under the tax laws of Kentucky has already been indicated. In the general classification system there are many other interesting features, some of them usual, some unique. The class generally known as intangibles, but including only certain types of intangibles such as stocks, bonds, mortgages, and certain other evidences of debt, is separately classified for taxation at a flat rate of fifty cents on the $100 valuation and is completely exempt from local taxation. Farm and manufacturing machinery actually used in farming or in manufacturing, as the case may be, are likewise subject only to the state rate of fifty cents. Live stock, domestic fowls, and manufacturing inventory, whether in the form of raw material or goods in process are also taxable exclusively for state purposes at the same rate. Agricultural products held in storage are subject to the fifty-

cent state rate plus a local general rate of not to exceed in the aggregate thirty cents. In addition to the special treatment of manufacturing enterprise, municipalities (but not city school districts) are authorized at their discretion to grant temporary exemption (not exceeding five years) to new manufacturing establishments as to all other types of property as an inducement to secure location of the plant in the city. Bank deposits and shares of stock in building and loan associations are classified for taxation at the rate of ten cents on the $100 valuation. Franchises, defined practically in terms of the earning capacity of certain types of corporations, especially public utilities, are taxable at the maximum state and local rates. The shares of stock of banks, trust companies, and domestic insurance companies are taxable for state purposes at fifty cents on the $100 and are subject to maximum rates for local purposes as follows: municipal, twenty cents; county, twenty cents; and school, forty cents.

The highway taxes on motor users.—Two lucrative revenue measures in the Kentucky tax system are the motor registration and gasoline taxes. Motor registration taxes are collected from those who operate motor vehicles on the public roads in conjunction with the issuance of the license plates required by law. The average registration tax rates in Kentucky are slightly above the average rates imposed by other states. The revenue derived from the imposition of these taxes, amounting on the average to more than $4,000,000, is used for the purpose of financing the activities of the State Highway Department.

In addition to the state registration tax, several municipalities impose local registration taxes ranging from a minimum of about $2.50 a vehicle to a maximum of about $60 a vehicle. The average rate seems to be slightly under $12. These municipal rates are lowest on private automobiles, intermediate on trucks and contract buses, and highest of all on common carrier buses.

The commonwealth also imposes a tax of five cents a gallon on the sale of motor fuels of various sorts. Gasoline taxes are imposed by each of the 48 states and the District of Columbia. A few states impose rates as low as two cents a gallon while Florida and Tennessee impose a rate of seven cents a gallon for state purposes. The gasoline tax rate in Kentucky is higher

than the average rate in the several other states but slightly lower than the average rate for the various states south of the Mason-Dixon Line and the Ohio River.

Because of the fact that certain of the commonwealths authorize counties or municipalities, or both, to impose gasoline taxes and that Kentucky does not authorize such local levies, some of the states which appear to impose lower rates than does Kentucky may actually have higher rates. In Alabama, for example, it is possible that the aggregate state plus county plus municipal rate may exceed ten cents a gallon.

The business taxes.—The business tax structure in Kentucky is, in comparison with that of other states, a highly complex and relatively indefinite thing. The first tax to which all domestic corporations are subjected is the so-called organization tax paid to the Secretary of State on the basis of capitalization at the time the corporation is organized in Kentucky.

The state imposes on concerns *not subject to the franchise tax* a corporation license tax at the rate of seventy cents on the $100 Kentucky asset value of the corporate stock. This is the nearest thing to a general business tax that the state levies. It yields less than $400,000 of revenue annually.

Retail merchants in the commonwealth are subject to a tax measured by gross sales at rates ranging from .05 per cent, if the aggregate sales of the merchant are $400,000 or less, to 1 per cent of that part of the sales in excess of $1,000,000. This tax, however, is offset by the amount of corporate or other license taxes which the merchant may have paid. At the present time collection of this tax from about 40 of the larger taxpayers, who would pay most of it were its provisions enforced, is enjoined by a federal court order pending determination of the constitutionality of the act. The yield of this measure thus far has been less than $100,000 a year.

In addition to heavier registration taxes required of each motor vehicle for hire, motor transportation companies must pay a business excise tax ranging in the case of passenger vehicles from one-fourth of a cent a mile for vehicles having a seating capacity of 7 passengers or less to three cents a mile for those having a seating capacity of 30 passengers or more. In the case of property carriers the rate ranges from one-half of a cent

a mile upward. In the case of both property and passenger carriers, there is a 50 per cent higher rate for vehicles equipped with solid tires. There is also a permit fee which is collected in connection with the issuance of a permit or a certificate of necessity and convenience.

Any concern engaged in the operation of a race track is required to pay a tax of $2,500 a day if the track is located within 20 miles of a Kentucky city of 200,000 population or greater. In all other cases the tax is $500 a day of actual operation. In both cases municipalities are prohibited from imposing an additional business tax.

In addition to the special property tax on liquors, there is a license tax on the privilege of manufacturing or warehousing distilled spirits at the rate of ten cents a proof gallon on liquor manufactured and placed in a warehouse prior to 1926 and two cents a gallon on that manufactured after that date. Drug stores and others selling liquor also pay a license tax of fifty cents on each pint.

In general the insurance business is taxed in Kentucky, as in most other states, on the basis of premiums. The rates are generally 2 per cent of the premiums as defined by law. There are additional requirements which make the aggregate rate in the case of certain types of companies 2.5 per cent. In addition there are municipal taxes or licenses on the insurance business, agencies, and agents in most of the cities of the commonwealth. They appear in various forms and at various rates.

There are many state miscellaneous license taxes on certain specified businesses. They are imposed in various forms and at various rates. In addition to the state licenses municipalities may impose privilege taxes on practically any type of business. In some of the cities almost every imaginable sort of business is thus taxed.

Oil production tax.—While the oil production tax might be regarded as a business tax it may be treated separately as a severance tax, and regarded as being shifted to consumers. In Kentucky the rate for state purposes is .5 per cent, and counties or school districts may impose not to exceed 1 per cent, of the market value of all petroleum produced.

Inheritance tax.—Kentucky imposes a graduated inherit-

ance tax on the legacies left to different classes of heirs. There is an initial exemption ranging from $500 in the case of distant relatives and strangers to $20,000 in the case of widows. The first $25,000 in excess of the exemption is taxable at the rate of 1 per cent in the case of direct heirs, 2 per cent in the case of collateral heirs and religious or charitable organizations outside of Kentucky, and 6 per cent in all other cases. The maximum rate of 16 per cent is applicable to direct and collateral heirs in so far as legacies in excess of $10,000,000 are concerned and to strangers on legacies in excess of $500,000. Kentucky educational, religious, charitable, or public institutions receiving legacies are exempt.

The Problem of Tax Revision as Related to Educational Support

As suggested in this part of this chapter, it is entirely feasible to link up with a program for more adequate educational support a plan of improving the present tax system of the state. In Kentucky it is generally accepted as obvious that one important element in a satisfactory tax program must be the replacement of some part of the revenue from the property tax by revenues from other sources. Two alternatives are available.

Repeal of state tangible property tax.—A suggestion which has come from numerous sources is that the state tax on tangible property or at least the state real estate tax be practically or entirely abandoned. This proposal has been voiced so vigorously that many people have accepted it as the obvious path to tax reform, though some are expressing considerable doubt as to the wisdom of such a measure.

In order to have some basis other than general impression on which action might, if desired, be based, a careful study has been made of the experience of states throughout the United States which have recently repealed their property taxes.[14] The study reveals numerous significant facts; four important points are the following:

[14] James W. Martin and C. M. Stephenson, **Aspects of the Movement Toward Separation of Sources of State and Local Revenue**, Bureau of Business Research, University of Kentucky, 1933.

1. The tangible property tax is one of the comparatively stable sources of state revenue which yield considerable income for non-highway purposes. Its repeal means less stability of income in times of prosperity and depression than now characterizes the Kentucky state revenue system.
2. Experience demonstrates that repeal of the state property tax has not ordinarily resulted in a long-run reduction in the proportion of state and local revenues derived from taxes on property. It has meant a reduction in state property taxes but an increase in local property taxes. The immediate effect of the repeal of state taxes is a net decline in the proportion of revenue derived from property taxation. In the long run, increases, which neutralize this effect, occur in local revenue systems, so that the net effect, after the expiration of a few years, averages practically no change in the relation of property taxes to total taxes.
3. Proponents and opponents of the repeal of the state property tax have argued according to their respective views that such a measure would result in substantial economies or would encourage unduly lavish expenditures, however, the statistics of those states which have tried the plan as compared to others indicate that neither result has followed the repeal of the state property tax. There is no perceptible difference in the extent to which governments in one class are wasteful as compared to those in the other.
4. The most substantial difference between states which have and those which do not have a state property tax is the difference in assessment efficiency. The average assessments are a definitely higher proportion of legal full value in states which retain the state property tax on real estate than in other states. Moreover, they are distinctly less unequal in states which have than in those which do not have a property tax on tangible property.

Replacement of local school taxes with state taxes.—The second alternative, which has been approved by numerous citizens and groups, contemplates reducing the *local property tax* and replacing the revenue by means of *state imposts* of various sorts. In Kentucky where the state has depended so exclusively on property and motor vehicle tax receipts the possibilities of

utilizing this plan are decidedly greater than they are in states which have already broadened the tax base to include several types of revenue measures in addition to the property tax.

One of the possibilities of improvement lies along the line of revising some of the tax measures which are already in use. Probably the most important of these revisions is possible in the inheritance tax. Kentucky could raise by this measure approximately twice as much as it secures at the present time without any severe burden and without setting any precedent in state tax practice. The most obvious improvement would be provision to prevent loss to the federal government of any part of the credit which is offered on account of state death taxes. Heretofore the state has through its statute refused to take amounts varying up to almost $50,000 a year which it could have had without any added tax on Kentucky estates.

Again, the inheritance tax could be made more productive by reducing exemptions on several classes of direct heirs and by reducing the size of brackets. At the present time the law has the anomalous effect of providing a larger exemption on the average for grandsons and granddaughters who inherit legacies than for sons and daughters. Probably all of the exemptions in excess of $5,000 are higher than they ought to be. Indeed it has been suggested that a flat exemption of $2,000 for all direct heirs, as now provided for certain classes, would be more reasonable. More important than the size of the exemptions, probably, is the size of the brackets—from $25,000 to $2,000,000. The range within which each of the lower rates is effective might well be reduced from $25,000 to $10,000 or $15,000 and the maximum rate of 16 per cent reached at about $500,000. Nominally the present rates are graduated up to 16 per cent, but the maximum rates actually paid by direct heirs have never been half as high as 16 per cent.

Another possibility of improvement in the tax system lies along the line of seeking new sources of state revenue to replace local taxes which would be lost by application of the plan set out in Part I above. The alternatives fall in three general classes, the one most frequently suggested being a general retail sales tax. However, the possibilities appear to be even greater through passage of selective excises or income taxes. The reve-

TABLE 67. ESTIMATES OF REVENUE FROM SELECTIVE EXCISES IN KENTUCKY.

Type of Tax	Rates	Revenue Estimate
Gross Pari-mutuel Bettings Tax	4% { Six-year average	$1,425,000
	{ 1932	640,000
Tax on Soft Drinks*	1c each 5c retail value, bottled drinks 76c per gallon, fountain syrups 2c per pound, malt extracts	1,500,000
Tax on Manufactured Tobacco Products†	1c each 10 cigarettes	1,100,000
	10c of retail price other manufactured tobacco products	200,000
Tax on Admissions to Places of Amusement‡	1c on each 10c of price of ticket	700,000
Severance Tax on Coal§	1c per ton	375,000
Tax on Electricity¶	2% of gross receipts	400,000
	½ mill per kwh.	375,000
Tax on Sale of Candy**	10%	500,000
Tax on Sale of Chewing Gum††	1c per package	300,000
Tax on Sale of Jewelry‡‡	5% on jewelry	200,000
	5% on clocks and watches	50,000
	5% on silverware	35,000
Tax on Sale of Cosmetics, Toilet Preparations and Compounds§§		
Type		
Proprietary and patent medicines	10%	400,000
Proprietary and patent compounds (antiseptics and deoderants only)	10%	75,000
Perfumes, cosmetics and other toilet preparations	10%	400,000
Tax on Coffee and Tea¶¶	1c each 10c of retail price of coffee	500,000
	4c per pound of tea	50,000

*Derived by adapting South Carolina collections for 1930 to Kentucky on a per capita basis, and deducting 13% to put in round numbers and allow for possible sales decreases and differences in administration. Approximately the same figure is reached by dividing up the value of estimated U. S. consumption (Ky. consumption 1.7 per cent of U. S.) and applying 20% tax.

†Estimates have been made after per capita revenue comparisons with 12 states now taxing the sale of manufactured tobacco products were made, and after Kentucky consumption on the basis of the 1929 **Census of Manufactures** and **Census of Retail Distribution** was calculated.

‡This has been calculated by assuming that current annual revenue in Kentucky will bear the same ratio to the average federal revenue collected in Kentucky, 1918-1922, as current annual revenue collected in South Carolina bears to average federal revenue collected in South Carolina, 1918-1919.

§Average Kentucky production of coal not including wagon mines for 1928, 1929, and 1930 was 57,844,000 tons and for 1931 production was 50,520,000 according to **Mineral Resources of the United States.**

¶Gross receipts data from **Census of Electric Industries;** Kentucky con-

TABLE 68. ESTIMATE OF REVENUE FROM A GENERAL RETAIL SALES TAX IN KENTUCKY.

	Rate	Revenue*
Retail Sales Tax	2%	$2,955,000

*Includes sales of tangible personal property, gross receipts from professions, and gross receipts of utilities.

Revenue estimate is derived by assuming that the relationships of the receipts from the various groups reported in **Mississippi Sales Tax Statistics** for May through October, 1932, will remain the same for the balance of the year. Mississippi sales tax collections from the retail sales have been related to Kentucky on the basis of ratios of state sales to total U. S. retail sales as reported in the **Census of Distribution**, 1929. Mississippi collections from the utilities group have been related to Kentucky on the basis of 1930 urban population, and collections from sales of professional and personal services have been related to Kentucky on the basis of total population.

nues probable from several of these various new taxing methods are set out in Tables 67, 68, and 69. The rates used in these tables by way of illustration are moderate. They do not, for the most part, represent the highest reasonable rates, but are intended rather to show the revenue possibilities at rates which are intermediate and which could, in many cases, be more effectively administered than could higher rates. In the case of general retail sales taxes, for example, various states have rates ranging up to 4 per cent or more and for purposes of this illustrative table 2 per cent has been used. Likewise in the case of taxes on manufactured tobacco products the moderate rate of two cents a package on cigarettes rather than four or five cents, as now levied in some states, is used in the illustration. It is certain that, in the case of many of these types of tax measures, greater revenue could be raised by increasing the rate. But in some cases a very high rate might have the effect of reducing, rather than increasing, the income which the state could derive from such a measure. In the case of a production tax on coal, for instance, a rate of five cents a ton might have the effect of closing down all but a few mines in Kentucky and consequently of producing less revenue than would be secured at a one-cent

sumption from National Electric Light Association Statistical Bulletins in that organization **Proceedings.**

**Kentucky consumption estimated by allocating 1.7% of national production at manufacturers' price to Kentucky.

††Assuming Kentucky consumes 1% of nation's total.

‡‡Estimate of Kentucky consumption obtained by allocating 1.7% value of U. S. manufactures to state.

§§Kentucky consumption assumed to be 1.7% of U. S. production at value of manufactured product. Revenue estimate based on 1929 figure and reduced by more than 15% to allow for reduced sales and evasions.

¶¶Derived by assigning 1.7% of U. S. consumption to Kentucky.

rate. This effect need not be anticipated, however, in the event an ad valorem tax on electric current substantially higher than the 2 per cent used in the sample analysis were imposed.

TABLE 69. ESTIMATES OF INCOME TAX REVENUE POSSIBILITIES IN KENTUCKY.

Rates	Estimated Kentucky Revenues		
	1920*	1930†	1931‡
Personal Income Tax			
Rates of North Carolina§	$3,558,000	$3,020,000	$2,313,000
Rates of North Dakota¶	2,920,000	2,478,000	1,898,000
Rates of Virginia**	2,219,000	1,883,000	1,442,000
Corporate Income Tax		1930††	1931‡‡
3%		$1,465,800	$1,177,000
4%		1,954,400	1,569,000
5%		2,443,000	1,962,000
6%		2,931,600	2,354,000

*Estimates are of revenue which would have been raised in Kentucky by a state personal income tax at the various rates and are calculated from **Statistics of Income** for 1920 upon incomes less federal personal exemptions. Income statistics for 1920 have been used, as in that year only are incomes of those in the lower brackets reported fully.

†Estimates are those of 1920 reduced by the percentage of reductions in 1930 incomes in Kentucky over those of 1920 for incomes over $4,000 as reported in **Statistics of Income.**

‡Adjusted to 1931 on basis of Brookmire estimates of income.

§2% first $2,000, 3% second $2,000, 4% third $2,000, 5% fourth $2,000, 5½% fifth $2,000, 6% excess of $10,000 of income.

¶1% first $2,000, 2% second $2,000, 3% third $2,000, 4% fourth $2,000, 5% fifth $2,000, 6% excess of $10,000 of income.

**1½% first $3,000, 2½% second, and 3% excess of $5,000 income.

††Estimate is the mean of estimates arrived at by reducing the 1929, 1930, and 1931 average corporation income tax revenues of 13 states which tax corporate income at a flat rate to a 1 per cent base, calculating the revenue per dollar of income [using an average (mean) of income estimates of **Sales Management,** N. E. A. projection of the National Industrial Conference Board and Brookmire and applying each of these revenue ratios to Kentucky, 1930, income (derived as above)].

‡‡Adjusted to 1931 on basis of Brookmire estimates of income.

The Relative Desirability of the Various Additional Sources of Tax Income

It has not seemed a proper function of this body to make a definite tax survey from the point of view of finding a specific program which could be recommended to the General Assembly. It does seem important, however, to direct attention to the fact that Kentucky has important unused sources of state revenue which can be substituted for local school taxes, as previously suggested; and the tables just given constitute quantitative expres-

sions respecting certain possibilities from which the General Assembly, if it desires to do so, may select. It may be of some assistance to set out the arguments which have been submitted by competent tax experts for and against these various measures. No attempt will be made in connection with this consideration of the pros and cons to weigh the arguments and to determine which of the possible measures should be chosen, but some effort has been expended to make certain that the arguments presented on either side of a question should be all of those which are really significant.

Arguments for and against selective excise taxes.—The following arguments favorable to selective excise taxes have been presented by various authorities:[15]

1. The most important argument for selective commodity excise taxes is that such taxes will produce substantial revenue. It should be noted, however, that certain specific excises such as those on malt, imposed recently in several states, and on ammunition and cosmetics, tried in South Carolina, have yielded disappointingly small amounts.
2. Since most such excises are levied on commodities in general use, the consumption of which fluctuates but little, revenues are comparatively stable.
3. Since, generally speaking, such excises are imposed on non-essentials, payment is in some degree voluntary in so far as the tax is entirely shifted to consumers.
4. Such excises fall largely on a class of income receivers who in the absence of the tax would make little or no contribution to the support of the state and its subdivisions.
5. Though administration of selective excises is more expensive than is enforcement of income or inheritance taxes, it is reasonably feasible.
6. As compared to general retail sales taxes or to any other form of turnover taxes:

   a) They are much easier to administer with respect to both collection and prevention of evasion.

[15] National Industrial Conference Board, **Current Tax Problems in New York State**, Chap. x; James W. Martin, **Industrial Changes and Tax Problems in the Southern States**, Bureau of Business Research, University of Kentucky, 1931, **Selective-Excise and General-Sales Taxes as Sources of State-and-Local Revenue**, Bureau of Business Research, University of Kentucky, 1932; Sheppard, **Sales Tax Study**, 1932.

b) They have been more extensively used by the states than have general sales taxes and consequently technical problems have been worked out more effectively.

c) The experience of every state with gasoline taxes and the experience of several states with tobacco taxes demonstrates the feasibility of such measures as comparatively burdenless revenue producers.

d) If applied to luxuries, selective excises do not seriously violate fundamental principles of equity. In this connection, however, it should be noted that items which are a luxury to one individual may be a necessity to another and consequently the line is hard to draw.

Arguments against selective excise taxes may be summarized as follows:

1. Sales taxes generally are fundamentally regressive; and, although selective excises are likely to be less so than general sales taxes, they are somewhat objectionable on this score.
2. Sales taxes, whether on selected commodities or on all sorts of sales, have some tendency to restrict business activity. Unless commodities for taxation are chosen with extreme care, the interference with ordinary trade activities is considerable, though normally less so than is the interference caused by a gross sales tax.
3. The argument that such imposts tax a class of contributors who otherwise would pay little ignores the existence of shifted property and business taxes which are generally diffused. So little is known about the incidence of the tax burden that the validity of this argument is difficult to estimate.
4. Such taxes may result in a rise in price to the consumer more than equal to the amount of the tax. In the experience of states thus far, little evidence has been found to support this argument. Possibly more substantial is the argument that many producers have been unable entirely to shift the tax and have thereby been subjected to undue burdens.
5. Such taxes have a tendency to encourage out-of-state purchasing and "bootlegging."

6. To render administration effective necessitates imposing burdens on producers including dealers which prove unduly restrictive to progress.
7. Except for the gasoline tax, the cost of administering special excises has been an impediment to enactment. The cost to the states has been less by far than the cost of administering the property tax and somewhat less than the cost of administering the general sales taxes. It has averaged between 4 and 5 per cent of the revenue collected.
8. This type of tax, in the opinion of many, should be left to the federal government, since the central government can more effectively administer the tax than can local agencies.

Arguments for and against a general retail sales tax.—The following arguments have been suggested in favor of a general retail sales tax:[16]

1. It produces relatively stable and dependable revenues from year to year and is not subject to wide fluctuations of revenues.
2. It broadens the base of taxation in such a manner as to require every citizen enjoying the benefit of government to pay some share of its cost.
3. Experience in other states has shown that it is inexpensively administered by business and industrial concerns through which the government collects the tax.
4. It is productive of an almost immediate supply of revenue after enactment of the necessary legislation.
5. When the tax is *not* entirely shifted to the consumer it makes concerns having net losses contribute to the cost of government.
6. When the tax *is* shifted to the consumer it places no added burden upon producers and distributors and is little felt by the consumer who pays it in small and almost unnoticeable amounts as he purchases goods or services.
7. It is relatively easy for the government to administer, involving no greater difficulty than income taxation (except

[16]Based on Sheppard, **Sales Tax Study,** Indiana State Chamber of Commerce, December, 1932; Martin, **Selective-Excise and General Sales Taxes as Sources of State-and-Local Revenue,** Bureau of Business Research, University of Kentucky, 1932; and Committee on Ways and Means, Preliminary Report of a Subcommittee, **Federal and State Taxation and Duplications Therein,** 1933.

where conditions are conducive to excessive "bootlegging" from neighboring states as in the case of St. Louis in proximity to Illinois; Paducah, Owensboro, Louisville, Covington, Newport, Maysville, and Ashland in proximity to states to the northward; or New York City in proximity to New Jersey).

8. Its constitutionality probably would not be seriously questioned, as the courts have already passed favorably upon the principle of a sales tax as reflected in decisions on the gasoline tax.
9. A state sales tax is not as easily shifted to the consumer as is a national sales tax, since the producers and distributors must meet competition from other states.
10. In a period of rising prices, such as the present, a sales tax would be unnoticeable in its burdening effects.
11. It does not discriminate among different businesses and industries as do some taxes.
12. It has been used in a number of states.
13. Its administration does not impose onerous duties on the taxpayer.

The following arguments have been urged in opposition to such a tax measure:[17]

1. It is regressive in character, i. e., it is ultimately paid by the consumer and bears more heavily upon persons of small income than upon those of substantial means and disregards the fundamental principle of taxation, "ability to pay."
2. It usually lays a heavier burden upon the necessities of life than upon non-essentials or luxuries.
3. When the tax is not easily or immediately shifted to the consumer it discourages the development of new industries and businesses by taxing them, even though they are not making a net profit.
4. A gross sales tax, if heavy enough to yield substantial revenues, is particularly injurious to industries and businesses with large turnovers sold at narrow profit margins. That is, if the tax cannot be shifted to consumers, it is especially

[17] Based on authorities cited in the preceding footnote

antagonistic to the economies of mass production with specialized and expensive machinery; in other words, to the type of industry that has put America in the forefront of the world.

5. It places producers and distributors in a state at a distinct disadvantage as compared to those in adjoining states in which there are no similar sales taxes and results in "bootlegging" of goods across state borders and in evasion of taxes. The problem of taxing mail orders from outside states in case of a retail sales tax and goods manufactured for interstate commerce in case of a manufacturer's sales tax is extremely troublesome. Intrastate business can thus be discriminated against at the expense of interstate business.
6. It would hasten the failure of concerns now barely able to exist and those already on the road to bankruptcy because such concerns could not shift the tax quickly enough to save themselves.
7. If the federal government extends its present sales tax system, a double burden might be placed upon business and industry in case the tax is *not* easily shifted and upon the consumer if it *is* shifted.
8. Though cost of administration is not prohibitive, it appears that no general sales tax is so administered as to assure that all taxes legally due will be collected. Thus the state by imposing such a tax contributes to developing conditions of unfair competition.
9. The general sales tax takes out of the pockets of the public, so far as it applies to commodities having an elastic demand, more than it brings into the treasury because it cuts down sales, aids uneconomic outside competition, and reduces consumption.
10. When collected by addition to retail sales, it is distinctly a nuisance tax.
11. Some of the advantages claimed for gross sales taxes are of little value or of doubtful validity. Most of the real advantages can be secured by the use of other taxes which have less serious faults. If the people, generally, thoroughly understood the effects of gross sales taxes as compared to

other and better taxes, they would not stand for them at all.

12. Sales taxes are the devices of people who are unwilling to face facts, but seek their ends by indirection. Such taxes are much more prevalent among the Latin than among the Anglo-Saxon peoples. Some of the latter people prefer to know just what they are paying for government services and why, and so are willing to pay direct property and income taxes rather than have exactions concealed in the enhanced prices of commodities which they buy.

Arguments for and against income taxation.—State income taxes have been supported by various authorities[18] on the following grounds:

1. The income tax affords a satisfactory means of collecting large revenues from those who otherwise pay little or no state or local taxes, including especially professional, salaried, and certain business classes.
2. The state income tax has the effect of rounding out the state and local tax system by providing an element of progression which offsets the regressive effect of certain taxes now imposed. This argument is particularly significant if the income tax measure is so drawn as to reach relatively low incomes and so graduated as to provide progression applicable to incomes of moderate size.
3. Because of the considerations already pointed out, the income tax has a tendency to equalize tax contributions from property owning and non-property owning classes, thereby aiding in approximating more nearly a tax system based on the principle of ability to pay.
4. In certain instances income taxes render possible the taxation of national banks and intangibles which are difficult to tax by other means because of legal or administrative considerations. More and more, authorities are accepting the income tax as the most effective means of reaching both of these sources of taxable capacity.
5. The income tax does not constitute an unfair burden on the very poor, since reasonable initial exemptions can be pro-

[18] National Industrial Conference Board, **State Income Taxes**, II, 97; James W. Martin, **Possibilities of Income Taxes as Sources of State and Local Revenue**; Roy G. Blakey, **Taxation in Minnesota**, Chap. 15.

vided. Incidentally, this possibility has led sometimes to abuse in the form of exemptions higher than could be defended on economic or administrative grounds.

6. The income tax is highly flexible and elastic. The rates can be raised or lowered to adjust to needs for revenue without unfortunate incidental results.
7. The administration of an income tax, though by no means simple, has been proved to be feasible as a state undertaking. The cost of administration is moderate and averages substantially less than the cost of administering any variety of sales tax.
8. An income tax can be levied with the knowledge that the burden will not be shifted; thus the taxbearers can be specifically identified.
9. The income tax automatically relieves new businesses of taxation while they are getting under way.
10. Income taxes, owing to administrative improvements and other possible reasons, produce increased revenue from year to year. Since 1923, for example, the 14 states which had income taxes at that time have increased their yield from $93,800,000 to $213,500,000 in 1929. (Of course, part of this increase resulted from the boom of 1927 to 1929.)
11. The argument that income taxes have a tendency to drive out industry or prevent the establishment of new industrial enterprises has been shown to be in error.[19]

Against income taxation several arguments have been advanced by the same authors:

1. Revenues fluctuate violently from year to year. In periods of depression when large amounts are needed, the tax yields less revenue than in periods of prosperity when less money is needed. This argument is particularly significant if the tax is levied in such a fashion as to fall solely on larger incomes. It is less significant if exemptions are low and graduation steep.
2. Unless an income tax statute is very carefully drawn and administration highly effective, the tax can be easily evaded, thereby encouraging lack of respect for law.

[19] See the **Progressive Farmer**, July, 1932.

3. Administration of an income tax requires technically trained personnel.
4. Income taxes require contributions of the successful but let the unsuccessful go free.

The Classified Property Tax in Kentucky

There is little doubt in the minds of students of taxation that property should be classified for taxation at different rates. The Committee of the National Tax Association on a Model System of State and Local Taxation[20] believed that at least two classes and probably three were desirable. In the first place, the Committee said real estate ought to be taxed at the full property tax rates. In the second place, intangible property ought to be classified for exemption or at least for taxation at a low rate. In the third place, tangible personal property, if not taxed at the full state rate, should be subject to a flat intermediate rate of approximately $1.00 on the $100 assessed valuation.

In Kentucky each of these three suggested classes, except realty, is divided into several sub-classes. Intangibles in Kentucky are taxed at rates ranging all the way from a rate higher than that on real property applicable to franchises down to zero in the case of state and local securities. The second highest rate on intangible property is applicable to bank stock, the maximum being $1.30 on the $100 valuation for state and local purposes combined. Most types of intangibles are taxable at fifty cents on the $100 valuation for state purposes only. But bank deposits and the stock of building and loan associations are taxable at ten cents on the $100 valuation. The rates on tangible personal property range from an aggregate rate of twenty cents per $100 above the state and local tax on real property in the case of those classes of personalty not specifically provided for to complete exemption from local rates in the case of certain types of manufacturing property. Unmanufactured agricultural products, except as otherwise provided for, are subject to fifty cents on the $100 for state purposes and a maximum of fifteen cents for local purposes. Machinery used in manufacturing, raw materials in process, and other types of inventory

[20] Proceedings of the Annual Conference, held under the auspices of the National Tax Association, 1919, pp. 426 ff.

of manufacturers are taxable only for state purposes at fifty cents on the $100 valuation. Live stock is likewise exempt from local taxation.

This exceedingly complex system appears to be without any economic or administrative justification and is solely the reflection of patchwork legislation. This does not mean that the political manipulation involved has been characterized by any nefarious practices. The situation simply represents the play of forces operating between various economic groups.

A reclassification along the lines suggested by the Model Tax Committee of the National Tax Association would result in increased revenue to the public and greater fairness to the taxpayers. Possibly exception should be made in certain specific cases like bank stock, in the case of which there are legal difficulties, but in general there is every reason to simplify the system and remove the inequalities. Incidentally, such a revision would result in a better distribution of the tax revenues between the various civil districts, including cities, counties, and school districts.

Tax Administration in Kentucky

The state and its local subdivisions should follow the maxim of Adam Smith to the effect that a good tax takes out and keeps out of the pocket of the taxpayers as little as possible in excess of the amount that actually goes into the treasury. This proposition has numerous aspects, though only one is significant for present purposes. The state and its subdivisions should levy and collect taxes in such a way that the largest possible amount of net revenue to the government should be received for each dollar which the taxpayer expends. That is, the cost of administering any particular tax, or all taxes in the aggregate, should be the least that modern methods permit it to be.

Respecting the administration of the property tax in Minnesota, Professor William Anderson, one of the country's outstanding experts in the field of state and local government administration, has made the following suggestions:

> "This function is by nature a state function, and will never be properly handled until the state assumes it and deals with it through

a competent body like the Tax Commission. We have long temporized with this problem in Minnesota. We have set up a clumsy hierarchical machinery for review of assessments in the most local units, in the counties, and in the state, all with the view to eliminating the worst evils in our system of over 2,700 local elective assessors. We have talked about the county assessor plan, and we have experimented with other devices, such as the classification of property.

"Never have we really met the issue, or faced the fact that it is the state which authorizes all taxes, and the state which is responsible for seeing that justice is done in taxation between man and man, between community and community, and between different classes of property. This work never will be done properly or economically with our present organization.

"The county assessor plan also will fall short of the desirable result. Some counties are too small for one competent assessor; a few others are too large. First class cities need to be handled separately, and certain classes of property like mines, railroads, electric utilities, and others require special assessors. The assessors themselves need to be chosen by examination, from the several districts, without regard to politics, and need to be given decent salaries and secure tenure, subject to removal by the State Tax Commission upon proof of negligence, inefficiency, or other disqualification. Many counties are of about the right size, and to some extent the county will be the unit. Elsewhere several counties will be combined into one. The total number of assessment districts, not to exceed seventy-five, and their boundaries, should be determined by the Tax Commission, with the bottom limit, perhaps, that no district should be formed which contained less than $10,000,000 in assessed valuation of ordinary real and personal property."[21]

This philosophy is applicable to Kentucky because, although this state has the county rather than the township system, it is expending more for property tax administration than is Minnesota and is at the same time securing less efficient results.[22] The most important element in Anderson's suggestions is that assessors should be chosen on the basis of ability to do the job well and so selected as not to contribute directly or indirectly to the development of a political machine.

Experience both in Kentucky and elsewhere has demonstrated clearly that administration of other types of tax measures in an efficient way is likewise dependent on centralization. In Kentucky the cost of administering the gasoline tax is approximately .5 per cent of the revenues collected by the completely centralized machinery; whereas, the cost of collecting the motor registration tax by a partly decentralized method is gen-

[21] "Reorganization of Local Government in Minnesota," **Minnesota Municipalities**, March, 1933, pp. 103-104.

[22] See Martin and Patton, **Operation of the Real Estate Tax in Lexington, Kentucky**, p. 3, with Martin and Stephenson, op. cit., p. 12.

erally between 3 and 4 per cent.[23] The cost of administering the numerous license taxes now collected through county clerks is much higher still. It is, of course, true that these cases are not precisely comparable, but it is equally true that the centralized administrative machinery costs the community less than does decentralized machinery. Experience in California, Massachusetts, New York, and Wisconsin, among other states, demonstrates clearly that staffing the state tax administration by means of civil service employees, as distinguished from appointees selected on a political basis, saves additional money.

It may be said, therefore, that economical educational support in Kentucky, like the effective support of other services, depends on the further development of (1) centralized tax administration machinery and (2) more particularly still, a civil service recruiting and promotion system on the basis of merit as distinguished from political prowess. These two improvements as applied to tax administration alone would net the public schools and the various other services supported by taxation greatly increased revenues because of more complete collection of the taxes due and because the cost of administering any particular element in the tax system could thus be reduced.

[23] To these figures must be added the amount (fifty cents a vehicle) allowed the county clerk, who acts as agent for the State Tax Commission in this matter.

FINDINGS

1. The administration of state school finances is unsatisfactory as regards certain phases of (a) budgeting, (b) care of state funds, including school funds, (c) accounting control, and (d) preservation of statistics of state and local finances. (This applies not merely to figures on educational finance but also to those relating to other activities with which data for education may be compared.)

2. Support of the common school system at the present time is provided mainly from the proceeds of local property and poll taxes. State support comes almost solely from the earmarking for this purpose of 69 per cent of the proceeds of the real estate and intangibles property tax and also, to a minor extent, from income produced by a three-million-dollar permanent school fund. Direct appropriations have occasionally been made for special purposes, especially vocational education.

3. In the recent past, state support of higher education has been provided by two principal methods:

a) The University of Kentucky and the state teachers' colleges each have received a specified proportion of the real estate and intangibles property tax and of the inheritance tax.

b) The two institutions for colored persons have been supported by direct appropriations; part of the provisions for capital outlay at the teachers' colleges and the University of Kentucky has also been made in this manner.

4. The Commission has discovered no justification for having one plan of support for the University and teachers' colleges and a different one for the institutions for colored persons.

5. The proportion of total *state* tax revenue utilized for common school education has declined nearly one-third since 1922.

6. The proportion of *state and local* tax revenue used for the common schools has declined substantially in the past 10 years, so that in 1930 Kentucky ranked 34 among the states in the proportion of total tax revenue devoted to the common school system.

7. Though the total tax burden in Kentucky is not relatively onerous, support of the common school system is meager and has for 10 years become more and more niggardly.

8. If practices in other states may be accepted as a criterion, higher education, which is by no means lavishly supported, has received less ungenerous treatment than has the common school system.

9. Though support of the current activities of the common schools has been deplorably meager, provision for sites, buildings, equipment, and other property has been even more nearly lacking.

10. Dependence on local tax revenues for common schools, which has been increasing for several years, results in shocking inequalities in tax burdens for education or in money available for school purposes. For example, one county raised in 1931-32 by a fifty-cent levy about $43 per census child, while another could secure thus only about $4.

11. Even with a $9 per capita distributed by the state as in 1931-32, inequalities in county school districts levying the same local tax rate for schools amounted to as much as four to one in terms of revenue per pupil. This disparity was enhanced by relative inadequacy of roads, by greater sparsity of school population, by differences in proportion of children in the population, and by more serious loss of educational leadership due to carving other districts out of the county. Moreover, the state money per capita has now declined to two-thirds what it was in 1931-32 thereby augmenting still further the inequalities in financial support.

12. If every district in the state levied the maximum tax rate authorized by law, the inequalities would be still greater than at present.

13. Existence of several classes of school districts in the same county renders inequalities much greater than they would be on a county district basis. This is especially true in poor sections.

14. A complete or even adequate program for equalizing educational opportunities is rendered temporarily impossible by the Constitution as interpreted by the Court of Appeals.

15. Reduction of present inequalities in school support is

possible through reduction of the number of school districts and through increasing the size of the Common School Fund (even though this increase be accompanied by a reduction in local support).

16. The means whereby the Common School Fund can be enlarged are reasonably available. Careful estimates of the revenue possibilities of several alternative tax measures are indicated in this chapter.

Recommendations

1. Kentucky should look forward to a complete executive budget comprehending not only education but all other activities of the state. This would necessitate a permanent, trained staff integrated into a unified state finance department.

2. Pending development of the complete executive budget, the plan of supporting education by means of assigning the proceeds of specified tax revenues is commended.

3. The present disorderly plan of borrowing in anticipation of current revenue by means of interest-bearing warrants should be displaced by one definitely provided by law for anticipating income, which will actually be collected, by means of revenue notes.

4. Accounting for all state finances should be performed by trained persons under a head whose functions are sharply distinguished from post-auditing. A post-audit should be made at the end of each fiscal year.

5. Provision should be made centrally for collection and dissemination of financial statistics of both state and local government.

6. If the plan of assigning revenues from specific tax measures for educational support is followed in the future, some definite long-run provision of this sort ought to be made for the maintenance of the two colleges for Negroes.

7. Since support of the common schools in this state is meager, both as compared to the support of other functions and as compared to the support of education in other states, it is recommended that consideration be given to the adoption of a less parsimonious policy toward education as soon as economic conditions render such consideration practicable.

8. A plan involving three parts is recommended for partially equalizing educational opportunities:

a) Graded school districts should be required to assume entire financial responsibility for Negro children residing within their boundaries.

b) The number of school districts in the state should be reduced, the immediate plan involving the program set out in Chapter II, "Administrative Organization of the Public Schools."

c) The state share in financing education should be increased and the local share correspondingly reduced.

9. To render possible effective increase in state support of education without an unduly great expenditure, it is recommended that the Constitution of Kentucky be amended so that it may be possible to distribute school funds on such a basis as the General Assembly shall provide.

10. Pending adoption of the recommended constitutional amendment, the General Assembly should provide for enlarging the Common School Fund, expecting that the districts will correspondingly reduce local levies. The greater the enlargement, the more effective will be the equalization; though it can never be complete under the present Constitution as interpreted by the Court of Appeals.

11. Without increasing aggregate taxes, the commonwealth, by shifting from local to state support, can bring about much greater equality and incidentally can secure reduction in property taxes. This can be accomplished by revision of taxes now imposed or by additional state taxes on selected transactions, a general sales tax, or a tax on personal and corporate incomes, or by two or more of these methods.



CHAPTER XI

FINANCIAL ADMINISTRATION OF KENTUCKY SCHOOL DISTRICTS

Introduction

"Democracies are doomed to inefficiency and waste in public finance, unless democratic constituencies can be aroused and schooled in the business details of government. Arousing them in such matters is difficult; schooling them is even more difficult."

This quotation is a statement of the president of a southern university. It can well be applied to the fiscal administration of Kentucky school districts under the direction and control of legally constituted boards of education. The economic factor is becoming more and more important as an element in the development of educational policies and programs. All data relative to assets, liabilities, receipts, and disbursements must be recorded with accuracy and clearness, and must always be recorded in harmony with sound financial principles.

The efficiency of the fiscal administration of any school system must be measured by the same criteria as those governing commercial concerns. The basic requirement is a sound system of financial accounting that is uniform, adequate, and practical.

The problem herein, therefore, is twofold: (1) to determine the efficiency of the present financial accounting systems used by the three general types of school units in Kentucky; and (2) to study these accounting systems as they relate to budgeting, accounting, salary scheduling, safeguarding of school funds, and indebtedness.

Present Budgetary Practices in School Districts

Examination of the present financial systems used by the three types of school districts of the state discloses that there is little uniformity prevailing among the systems as now administered. County, city, and independent graded school districts budget, account for, and classify receipts and disbursements by different methods.

The present budget system in county districts.—Each county

TABLE 70. MONTHS IN WHICH THE TAX LEVIES ASKED BY COUNTY BOARDS OF EDUCATION WERE MADE BY FISCAL COURTS IN YEARS 1927-28 TO 1932-33, INCLUSIVE.

Month	Tax Levies, Fiscal Year 1927-28		Tax Levies, Fiscal Year 1928-29		Tax Levies, Fiscal Year 1929-30		Tax Levies, Fiscal Year 1930-31		Tax Levies, Fiscal Year 1931-32		Tax Levies, Fiscal Year 1932-33	
	Date of Levy	Number Counties Making Levy	Date of Levy	Number Counties Making Levy	Date of Levy	Number Counties Making Levy	Date of Levy	Number Counties Making Levy	Date of Levy	Number Counties Making Levy	Date of Levy	Number Counties Making Levy
September	1926		1927		1928		1929		1930		1931	1
October	1926	1	1927		1928	3	1929	2	1930	5	1931	2
November	1926	1	1927		1928		1929	1	1930		1931	1
December	1926	75	1927	14	1928	3	1929	2	1930	2	1931	1
January	1927	1	1928		1929	8	1930	6	1931	5	1932	6
February	1927	2	1928	18	1929	7	1930	3	1931	5	1932	6
March	1927	7	1928	37	1929	10	1930	12	1931	4	1932	35
April	1927	25	1928	37	1929	73	1930	65	1931	67	1932	37
May	1927	3	1928	5	1929	8	1930	15	1931	10	1932	17
June	1927		1928	8	1929	8	1930	5	1931	10	1932	10
July	1927	1	1928		1929		1930	2	1931	3	1932	
August	1927	1	1928	1	1929		1930	3	1931	2	1932	2
September	1927		1928		1929		1930	2	1931	1	1932	2
Totals		117		120		120		118		114		120

board of education is required to submit to the State Board of Education an annual budget for approval. A copy of each budget is submitted also to the fiscal court of each county and is the basis upon which the annual tax levy is recommended. Section 4399a-8, Kentucky Statutes, provides that:

> "When such budget has been submitted to the fiscal court . . . it shall be the duty of the fiscal court to make the levy therein recommended and demanded. . . ."

Budgets of county boards of education are submitted to the State Board of Education during practically every month of the year, the greatest number being submitted in April preceding the beginning of the fiscal year, July 1. Table 70 shows that for the fiscal year 1927-28, 77 of the 120 county boards of education submitted budgets to the fiscal courts during October, November, and December, 1926, for levies to be made for the fiscal year beginning July 1, 1927. This table shows also that in more recent years the majority of the county boards of education have been able to submit their budgets for approval by the fiscal courts during April and May before the beginning of the fiscal year, July 1. This extension of time has aided boards of education to determine more accurately the revenue available, based upon assessments of the types of property subject to the school tax.

There is no assurance, however, that the majority of budgets will continue to be prepared just prior to the beginning of the fiscal year which they cover because Section 4399a-8, Kentucky Statutes, further provides that:

> "This annual school budget shall be submitted in writing to the county court clerk not less than ten days before the usual day for making the county levy. . . ."

From this quotation it can be seen that fiscal courts and not county boards of education determine the time the tax levies shall be made.

As revealed in Table 70, the time of making the county levy varies widely due to the action of the fiscal court of each county. If levies are made several months prior to the beginning of the fiscal year, boards have no definite knowledge as to the total assessment of property or of taxpaying franchise corporations, and no accurate information as to the amount of aid to be

received from the state. During recent years the state per capita has not been declared until immediately prior to July 15 of each year. Such action seems to be in keeping with the intent of Section 4375, Kentucky Statutes, which reads in part as follows:

"The superintendent of public instruction shall, on or before the fifteenth day of July in each year, ascertain and estimate for the school year the pro rata share to which each pupil-child will be entitled. . . ."

County boards of education and county superintendents have complied with the provisions of law relating to budget making, and have, in the main, properly prepared budgets annually, but they have been faced with so many uncertainties and have been forced to make so many rough estimates that these officials often have looked upon the budget with too little regard. The facts revealed in Tables 71 an 72 would indicate that many school officials have not considered the budget as a guide, but have regarded its preparation merely as a part of their routine duties. These officials have complied with the letter of the law

TABLE 71. A COMPARISON OF THE AMOUNT BUDGETED AND THE AMOUNT EXPENDED BY COUNTY BOARDS OF EDUCATION FOR THE EIGHT MAJOR DIVISIONS OF EXPENDITURES WITH THE PER CENT DISTRIBUTION AND THE PER CENT ERROR IN ESTIMATING FOR EACH MAJOR ITEM, 1930-31.

I Items	II Budget Provision	III Expenditures Made	IV Per Cent of Total Budget	V Per Cent of Total Expenditures	VI Error in Dollars	VII Error in Per Cent of Total Budget	VIII Error Percentage in Estimate
General Control	$453,893	$513,633	4.40	4.34	$59,740	0.58	13.16
Instruction	6,997,053	7,956,992	67.84	67.20	959,939	9.31	13.72
Operation	403,984	479,833	3.92	4.05	75,849	0.74	18.77
Maintenance	267,407	306,626	2.59	2.60	39,219	0.38	14.67
Auxiliary Activities	754,607	867,939	7.32	7.33	113,332	1.10	15.00
Fixed Charges	139,933	146,715	1.36	1.23	6,782	0.07	4.85
Capital Outlay	807,338	1,279,690	7.83	10.81	472,352	4.58	58.50
Debt Service	490,256	289,280	4.75	2.44	*-200,976	*-1.95	40.99
Total	$10,314,471	$11,840,710	100.00	100.00	$1,526,239	14.80	14.80
Total of absolute error					$1,928.189	18.71	

*The item of debt service is the only one in which the amount budgeted exceeded the amount expended; therefore, the figures in Columns VI and VII for this item are treated negatively.

in making the budget, but they have not observed the letter or the spirit of the law in following the budget.

Table 71 shows that county boards of education for the year 1930-31 exceeded their budget estimates $1,526,239. It further shows that the budget estimates made for the item of capital outlay were in error 58.5 per cent. Debt service estimates were in error 40.99 per cent. The big item in the budget is instruction. Table 71 shows that this item was in error 13.72 per cent, which represents $959,939.

Table 72 shows similar information for the year 1931-32. County boards of education exceeded their budget estimates by $831,688 in 1931-32, as compared with a corresponding figure of $1,526,239 in 1930-31. Again the errors in estimate for capital outlay and debt service are exceedingly large, being 34.57 per cent and 45.86 per cent, respectively. While Table 72 shows marked improvement over the preceding year, it must be borne in mind that county boards of education carried over obligations made in 1932 and unpaid, amounting to $349,254.77 not including notes made or renewed.

TABLE 72. A COMPARISON OF THE AMOUNT BUDGETED AND THE AMOUNT EXPENDED BY COUNTY BOARDS OF EDUCATION FOR THE EIGHT MAJOR DIVISIONS OF EXPENDITURES WITH THE PER CENT DISTRIBUTION AND THE PER CENT ERROR IN ESTIMATING FOR EACH MAJOR ITEM, 1931-32.

I Items	II Budget Provision	III Expenditures Made	IV Per Cent of Total Budget	V Per Cent of Total Expenditures	VI Error in Dollars	VII Error in Per Cent of Total Budget	VIII Error Percentage in Estimate
General Control	$464,953	$497,314	4.53	4.48	$32,361	0.31	6.96
Instruction	6,966,020	7,091,186	67.84	63.89	125,166	1.22	1.80
Operation	393,657	406,951	3.83	3.67	13,294	0.13	3.38
Maintenance	246,336	236,681	2.40	2.13	*-9,655	*-0.09	3.92
Auxiliary Activities	806,718	971,303	7.86	8.75	164,585	1.60	20.40
Fixed Charges	150,708	157,645	1.47	1.42	6,937	0.07	4.60
Capital Outlay	614,608	827,075	5.98	7.45	212,467	2.07	34.57
Debt Service	624,788	911,318	6.08	8.21	286,530	2.79	45.86
Total	$10,267,788	$11,099,476	100.00	100.00	$831,688	8.10	8.10
Total of absolute error					$850,995	8.28	

*The item of maintenance is the only one in which the amount budgeted exceeded the amount expended; therefore, the figures in Columns VI and VII for this item are treated negatively.

The present budget system in independent graded districts.—Each independent graded school district is required to submit to the State Board of Education an annual budget for approval. Section 4481, Kentucky Statutes, reads in part as follows:

> "Each board of trustees shall each year not later than the last Saturday of May, prepare an annual school budget on forms and blanks prepared by the State Board of Education, and shall submit the same to the State Board of Education for approval."

From this section of the law, it is presumed that the budget shall be the basis for the levy in each independent graded school district. Table 73 reveals for the school year 1929-30 that (1) 116 boards prepared budgets after the statutory date; and (2) 1 submitted a budget to the State Board of Education in June, 1930, at the very close of the school year and 18 months after the first budget was prepared and submitted in December, 1928. For the year 1930-31, the table shows an improvement, as only 68 of the 211 budgets were submitted after the legal date. For the following school year, 1931-32, budgets were made in every month of the calendar year 1931, and one was completed in April, 1932. For the year 1932-33 graded school boards made a slight improvement over some of the preceding years. The table shows, however, that budgets were made in every month of the calendar year except January and March, and that 116 of the 193 budgets were submitted after the time designated by law.

Attention is directed also to the fact that for the 4 years shown in the table, an average of 56 budgets were prepared each June, when a little promptness could have brought them within the legal limit—the last Saturday of May. For this four-year period an average of seven boards a year made their budgets as late as November, or about six months later than the time required by law. Such negligence and delay are inexcusable. Leniency and patience on the part of the State Board of Education should not be longer expected.

When independent graded district levies are made.—Section 4476, Kentucky Statutes, provides that:

> "Boards of trustees of graded common school districts are . . . empowered to levy each year not later than the last Saturday in June a tax, . . ."

There is no doubt as to the interpretation of this law; yet

TABLE 73. MONTHS IN WHICH THE BUDGETS OF INDEPENDENT GRADED SCHOOL DISTRICTS WERE MADE FOR THE YEARS 1929-30 TO 1932-33, INCLUSIVE.

Month	Budget Made for Fiscal Year 1929-30		Budget Made for Fiscal Year 1930-31		Budget Made for Fiscal Year 1931-32		Budget Made for Fiscal Year 1932-33	
	Date Made	Number Districts Making Budgets	Date Made	Number Districts Making Budgets	Date Made	Number Districts Making Budgets	Date Made	Number Districts Making Budgets
December	1928	1	1929		1930		1931	
January	1929		1930	1	1931	1	1932	
February	1929	1	1930		1931	2	1932	1
March	1929	2	1930	7	1931	12	1932	
April	1929	13	1930	13	1931	16	1932	6
May*	1929	83	1930	122	1931	64	1932	70
June	1929	69	1930	41	1931	52	1932	62
July	1929	15	1930	10	1931	20	1932	20
August	1929	11	1930	2	1931	7	1932	9
September	1929	12	1930		1931	10	1932	7
October	1929	3	1930	3	1931	6	1932	7
November	1929	4	1930	8	1931	6	1932	10
December	1929		1930	4	1931	2	1932	1
February	1930	1	1931		1932		1933	
April	1930		1931		1932	1	1933	
June	1930	1	1931		1932		1933	
Totals		216		211		199		193

*Legally the budget must be made not later than the last Saturday in May.

it seems that the "levy law," as well as the "budget law," is often violated. Records show that for the year 1931-32 levies for graded schools were made in every month of the calendar year 1931 except January. In fact, they were made in 14 different months, the first being November, 1930, and the last February, 1932. Table 74 shows some improvement for the school year 1932-33, as the dates of levies extend from February to November, inclusive—a period of 10 months instead of 16. In justice to the majority of graded school officials, however, it may be observed that, for each year studied, a large percentage of levies were made in the months of May and June, as the law contemplates. For 1931-32, 133 of the 199 districts made their levies in May and June; and, for 1932-33, 147 of the 193 districts performed this duty in these months.

The present budget system in city school districts.—Cities

TABLE 74. MONTHS IN WHICH INDEPENDENT GRADED SCHOOL DISTRICTS MADE LEVIES FOR YEARS 1931-32 AND 1932-33.*

Levies for Fiscal Year 1931-32		Levies for Fiscal Year 1932-33	
Date of Levy	Number Districts Making Levy	Date of Levy	Number Districts Making Levy
November, 1930	1	November, 1931	
January, 1931		January, 1932	
February, 1931	1	February, 1932	1
March, 1931	15	March, 1932	2
April, 1931	20	April, 1932	20
May, 1931	76	May, 1932	80
June, 1931	57	June, 1932	67
July, 1931	12	July, 1932	13
August, 1931	4	August, 1932	5
September, 1931	1	September, 1932	2
October, 1931	5	October, 1932	2
November, 1931	4	November, 1932	1
December, 1931	1	December, 1932	
January, 1932	1	January, 1933	
February, 1932	1	February, 1933	
Totals	199		193

*Data for 1930-31 are not available.

of the first, second, third, and fourth classes do not submit to the State Board of Education copies of budgets prepared and levies recommended. Consequently there are no records in the State Department of Education that give any information concerning city budgets. City districts, however, are required to submit monthly and annual financial reports. These reports enable the Superintendent of Public Instruction to include financial and statistical data for city districts in his Biennial Report. It is not clear why the same supervision or aid is not given to city districts in the matter of budget preparation and administration as is given to county and independent graded school districts. Section 4396-2, Kentucky Statutes, provides that the State Board of Education shall:

> "Adopt . . . a uniform series of forms and blanks, educational and financial, . . . for the use of boards of education, boards of trustees . . . including the annual school budget, . . ."

An effort is now being made by the State Department of Education to secure copies of budgets of city boards of education. It is to be hoped that the authorities of city school districts will cooperate to the end that more information relative

to their financial programs may be available in future years from the files in the office of the State Department of Education.

Need for a Revised Budget System Applicable to All School Districts

In Chapter II the recommendation has been made that, in so far as possible, all laws applying to local school units be the same. If this recommendation is put into effect through the adoption of a single school code, budgetary practices for all school districts will be the same except in cases of districts embracing certain classes of cities wherein fiscal policies of the city governments will necessitate certain changes in the plan. Existing laws, however, would permit much greater uniformity in budgetary practices of all types of school districts. Possibly the most significant difference in practices is that graded school boards make their own tax levies.

The present budget form does not adequately meet the needs of a satisfactory plan of budget making. There are not enough subdivisions under some of the functional headings of the budget form to enable administrators and boards of education to break up the estimated expenditures in enough items to be of greatest advantage. The form as now used does not provide for comparisons with similar previous periods.

Data shown in Tables 71 and 72 clearly reveal the need for closer supervision of expenditures as budgeted and administered by boards of education in county school districts. A study made by R. E. Jaggers,[1] showed similar conditions in 115 Kentucky counties in the year ended June 30, 1927.

It appears from Jaggers' study that a great many county school administrators do not give the budget serious consideration. Each of the budgets studied in securing the information given above was approved by the State Board of Education upon recommendation of the State Department of Education; but the State Department of Education did not have sufficient information as to the needs of these districts to make recommendations for changes before approval. Neither did the local board of education and superintendent have sufficient information upon

[1]R. E. Jaggers, Budgetary Procedure in County School Systems in Kentucky, issued by the State Department of Education, Frankfort, Kentucky, 1932.

which to make a close-estimate budget of functional expenditures needed for the budgeted year. In the past the State Department of Education has had no effective way of telling monthly whether or not the local board of education was keeping expenditures within the budget as adopted and approved.

Present Practices in Financial Accounting

Practices in Kentucky schools.—There is little uniformity of practice in financial accounting in the different types of school districts in Kentucky. An example of this is the specific legal requirement which requires county school districts to submit budgets and salary schedules to the State Department of Education for approval.[2] This legal requirement does not apply to city school districts nor to independent graded school districts directly except that independent graded school districts are required to submit to the State Board of Education budgets for approval. The only instance of uniformity in the financial accounting systems is the requirement made of school districts to submit monthly and annual financial reports to the State Department of Education. The effectiveness of this requirement is lost because of the lack of uniformity of items reported. For example, one school district may classify the expense of compulsory attendance solely under general control, and another under auxiliary agencies. This practice, varied as it is, makes true comparisons of unit costs among school systems virtually impossible. Accurate determination of costs of *function* and *object* of expenditures under such conditions is hindered and often prevented.

Practices in 12 selected states.—In the 12 states[3] studied, the following 8 functional divisions were found in common use: general control, instruction, operation, maintenance, fixed charges, auxiliary agencies, capital outlay, and debt service. There was no uniformity, however, as to the subdivisions under these main headings. The subclassifications of the 8 main headings range from 11 (the lowest) found in Kentucky to more than 100 found in New Jersey.

The prevailing practices vary among the states, though there

[2] Sections 4399a-8 and 4434a-15, Kentucky Statutes.
[3] Indiana, Alabama, Virginia, New Jersey, Iowa, South Carolina, Arkansas, Michigan, Oklahoma, Wisconsin, Pennsylvania, and Minnesota.

exists a marked degree of similarity among some of the states studied. The greatest number was found to be in accord on subdivisions of operation of the school plant and fixed charges. There is wide variation among the subdivisions of instruction. Under this heading, the most frequent classifications pertained to supervisors, principals, and teachers, each being divided between men and women in the elementary and the secondary schools.

Basic financial record books.—The State Board of Education furnishes to county boards of education a general record book and to all boards of education including county boards a financial record book and other financial forms. Order, requisition, and claim forms are not furnished. Not all boards of education keep their records in the record books furnished. This is true especially in several city school districts where the records used more nearly conform to the standards approved by accounting authorities and the National Education Association. Some independent graded school districts do not keep records other than those kept on ledger sheets of the banks which act as their depositories.[4] Treasurer report forms and monthly and annual financial report forms are furnished each board of education. Monthly and annual financial reports are required to be submitted to the State Department of Education by the secretary of each board of education. The reports as now made do not provide for budget control statements.

An examination of the present practices in financial accounting indicates that the systems now in use do not provide for the allocation of receipts and expenditures in accordance with the recommendations of the United States Office of Education[5] or the National Education Association,[6] with sound principles of accounting,[7] or with the usage in the 12 states studied in connection with this report. Intelligent budget making and effective cost comparisons depend upon the keeping of adequate and uniform financial accounts.

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[4] See audit and inspection reports of independent graded school districts for years 1925-1932 on file in the State Department of Education, Frankfort, Kentucky.

[5] **School Records and Reports**, Research Bulletin, National Education Association, Vol. V, No. 5, 1927, pp. 290-303.

[6] Ibid.

[7] Englehardt and Von Borgersrode, **Accounting Procedure for School Systems**, Bureau of Publications, Teachers College, Columbia University, 1927.

The facts shown in this study reveal the need for closer supervision of the administration of the budget. The Department of Education has been reorganized, and there is now a division of finance in which all matters of a financial nature are checked. A budget control statement system, designed for use by all boards of education, has been prepared and adopted by the State Board of Education and will be put into effect July 1, 1933. Through the use of the budget control statement the Division of Finance will be able to make a monthly check of expenditures against the adopted and approved budget. Through such a check the State Board of Education will have authentic information relative to district budgets.

The State Department of Education through its Division of Finance has revised the budget system. Each board of education, including cities of the first four classes, has been asked to submit a budget which may be called an abbreviated budget, stating the exact amounts expended for each major function in the second year and third year preceding the year for which the budget is to apply, together with the estimated amounts for each functional division for the year budgeted. This form has been supplemented by a work sheet of the budget or a close-estimate budget which is to be made after July 1 of each year. In the work sheet of the budget the functional classifications are subdivided in accordance with the subdivisions found in the revised financial ledger to be used by all school districts. The amounts expended for each sub-classification under each major function are to be given for the previous year and the second year prior to the budgeted school year. Detailed explanations have been asked for items which vary in any marked degree.

If the revised system can be properly supervised and administered, it is estimated that the savings to the three types of school districts will amount to more than one million dollars annually.

Administration of Teachers' Salaries

Since more than 75 per cent of the school revenue expended annually goes for salaries, some attention should be given to the administration of this phase of the state's educational program.

The salary data presented in this section relative to county,

city, and graded school districts for the years 1931-32 and 1932-33 were compiled from the original reports on file in the office of the State Department of Education. The State Board of Education prepares salary schedule forms for use in county districts and supervises the preparation of such schedules. The plan followed in county school districts is a single salary schedule plan. This plan purports to compensate teachers of equal training, experience, and teaching load on an equal basis. Supervision is not exercised over the making of salary schedules in city and graded school districts.

Salary schedule practices in city school districts.—During the preparation of this section, a questionnaire study was made of salary schedule practices in city school districts. Forty-two city districts were considered in this study. Of this number, 27 reported that they pay their teachers under a salary schedule, while 19 reported that they follow no such practice. The chief factors considered by the 27 cities are listed below according to the frequency with which they were mentioned, the first 2 listed being mentioned a like number of times: (1) training, (2) experience, (3) ability of the community to support the schedule, (4) professional improvement in service, (5) grade level differences of positions, (6) local cost of living, and (7) sex of the teacher.

This painstaking study may be summarized by pointing out that (1) there is no uniformity with respect to the principles upon which city school districts base their salary schedules; (2) there are wide variances in maximum and minimum salaries for the different grade levels in the same city; (3) there are wide variances in maximum and minimum salaries in different cities; (4) there is no uniform practice as to the number and amount of salary increments; and (5) there is a definite need for a more uniform salary schedule practice in city school districts.

There is little reason to believe that a similar study of salary schedule practices in independent graded districts would reveal conditions unlike those revealed for city districts, except that they are, in all probability, worse.

Salaries of elementary teachers in county districts.—Table 75 pictures the salary situation in the elementary schools of the county districts for the school year 1931-32. Data are given for

one-teacher, two-teacher, and three-or-more-teacher schools and for white and colored teachers separately.

The first column gives the total number of teachers in each of the classes; the second column gives the arithmetic mean of the maximum salaries in the county districts; and the third column gives the arithmetic mean of the minimum salaries in these districts. In determining these maxima and minima, only teachers teaching at least 130 days, i.e., 7 school months, were included. The arithmetic means of the average salaries in county districts are given in the fourth column of figures. These figures are obtained by finding the average salaries for the different counties, and dividing the sum of these averages by the whole number of counties. These county means represent the situation for the typical or average counties in the state in 1931-32 according to each class of school. The fifth column of figures gives the arithmetic mean of the county ranges in salary. It is secured by subtracting the average of the county minima in the third column from the average of the county maxima in the second column.

The average salary per teacher, representing the quotient of total salaries in the state divided by the total number of teach-

TABLE 75. SALARIES OF ELEMENTARY TEACHERS IN COUNTY SCHOOL DISTRICTS, 1931-32.

	Total Number of Teachers	Mean of County Maximum Salaries	Mean of County Minimum Salaries	Mean of County Averages	Mean of County Ranges	Average Salary Per Teacher
WHITE						
One-Teacher	5,016	$698.77	$449.79	$543.49	$248.98	$509.94
Two-Teacher	1,691	694.86	473.01	572.52	221.85	579.36
Three-Teacher or More	2,122	820.11	499.42	623.90	320.69	682.30
All White	8,829			563.37		562.77
COLORED						
One-Teacher	458	603.22	514.02	545.39	89.20	556.28
Two-Teacher	84	683.56	572.75	624.39	110.81	616.96
Three-Teacher or More	109	712.83	544.22	652.07	168.61	687.52
All Colored	651			563.50		586.64
WHITE and COLORED	9,480			$562.57		$564.41

ers in the state for the class considered, is given for each classification in the last column of figures.

The meaning of the data in the second, third, fourth, and fifth columns of Table 75 may be illustrated in the case of the one-teacher schools for white children. In the typical county, i. e., the average county, the maximum salary was $698.77 in 1931-32. The minimum salary was $449.79. The range in salary was consequently, the difference between these two figures, or $248.98. The average salary was $543.49.

When one sums up the situation for all the one-teacher schools for white children in the state by dividing the total salaries paid to teachers in one-teacher schools by the total number of teachers, the average salary for 1931-32 is found to be $509.94. This latter figure is really the typical salary for a one-teacher school; the figure $543.49 being the typical county figure. The seeming discrepancy in these two averages is explained by the fact that a larger proportion of the one-teacher schools are to be found in the poorer counties, with the result that the typical county salary is greater than the typical teacher salary.

It is to be noted that the average salary of the colored teachers in county districts is higher in each classification than that of the white teachers. For example, the average salary of white teachers in one-teacher schools was $509.94 in 1931-32, whereas for colored teachers in one-teacher schools it was $556.28. It is also worth noting that for last year the range in salaries of the colored teachers was less than the range in salaries of the white teachers of the state.

Comparison of salaries in elementary and secondary schools.—Table 76 shows that in all classes of school districts high school salaries are higher than elementary school salaries. In fact, the state average elementary salary of $736 for 1931-32 was scarcely more than one-half (54 per cent) of the state average high school salary of $1,354 for the same year.

The differences are greatest in the county districts and least in the city districts, the percentages being 47 and 77 respectively. The relatively low elementary school salaries reflect not only the meagerness of the support of the common schools, but also the discrimination against the elementary child in the state's total educational program. It is interesting to note further that

the greatest differences between the salary of a high school teacher and an elementary school teacher appears in the county district where the single salary schedule is used. The probable reason for this discrimination lies in the construction and the administration of the schedule, in the greater differences in level of training in the elementary and secondary fields in the county districts, and in differences in length of terms.

TABLE 76. COMPARISON OF PUBLIC HIGH SCHOOL SALARIES WITH PUBLIC ELEMENTARY SCHOOL SALARIES, WHITE AND COLORED COMBINED, 1931-32.*

	Type of District						State	
	County		City		Graded			
	Number of Teachers	Average Salary	Number of Teachers	Average Salary	Number of Teachers	Average Salary	Number of Teachers	Average Salary
High School	1,165	$1,195	1,034	$1,577	627	$1,284	2,826	$1,354
Elementary School	9,480	564	3,271	1,218	1,030	790	13,781	736
High School minus Elementary		631		359		494		618
Percentage (Ele. ÷ H. S.)		47		77		62		54
Total Number of Teachers	10,645		4,305		1,657		16,607	
Average Salaries		$633		$1,304		$977		$841

*Teachers' and principals' salaries are included in this table.

Salaries of high school teachers, 1931-32 and 1932-33.—Data on high school salaries for 1932-33 being available from high school organization reports filed in the office of the State Department of Education, it is possible to make a comparison of the salaries for that year as compared to those of the preceding year. For the state as a whole, as shown by Table 77, the average decrease in salaries of teachers and principals for 1932-33 was 12.4 per cent, or almost exactly one-eighth less than the salary average for 1931-32. The salary decreases were greatest in the county districts and least in the city districts.

The average salary of the white teachers in the county high schools in 1931-32 was $1,206. This was reduced to $977 in

1932-33, or 19 per cent less than in 1931-32. The average reduction in salary in the city schools was 7 per cent, or from $1,663 in 1931-32 to $1,546 in 1932-33. The effect of this inequality of decreases results in still greater disparities in school support in 1932-33 as compared to 1931-32.

TABLE 77. COMPARISON OF PUBLIC HIGH SCHOOL SALARIES FOR WHITE TEACHERS FOR 1932-33 WITH THOSE FOR 1931-32.

Year	Type of District			State
	County	City	Graded	
1931-32	$1,206	$1,663	$1,284	$1,375
1932-33	977	1,546	1,106	1,205
Decrease	$229	$117	$178	$170
Per cent decrease	19	7	14	12.4

If it can be assumed that the decreases in elementary school salaries correspond with the decreases in high school salaries, it is possible to estimate elementary salaries from the percentages given in Table 77. For example, the average salary of 9,480 elementary teachers in the county school districts was $564 in 1931-32. With a 19 per cent decrease for 1932-33, the average salary of this large group of elementary teachers is computed to be $457. According to salary schedules approved by the State Board of Education for 1932-33, the median salary available for elementary and high school teachers was $497.

In terms of the amount of time and money expended in preparation for such service, this meager salary not only represents a small income on the investment, but also offers little encouragement to those who would guide the destinies of the future generation.

In addition to showing a downward trend in teachers' salaries during the immediate past, this section reveals vast differences in the salaries of elementary and secondary teachers. Of course, the primary problem in raising teachers' salaries to a living wage level is one of school support, but it is felt that the application of the salary schedule principles listed in Chapter IV of this report will do much toward the improvement of teachers' salaries.

Safeguarding School Funds in the Three Types of School Districts

One of the most important phases of business management is the proper safeguarding of school funds. The advantages are obvious. Adequate surety bonds for persons who handle public school funds create an effective restraint upon those of selfish or dishonest motives, make it easier to recover losses, and inspire public confidence.

In 1931, James W. Cammack, Jr., Director of Research of the State Department of Education, made an exhaustive study of bonding procedures in this state under the title, *Safeguarding School Funds in Kentucky.* Comparison of tables presented in that study with the data for the year 1931-32 shows marked progress in this phase of financial administration. For the biennium 1928-29 only 65 bonds of treasurers of county school districts and only 27 from graded school districts were filed with the State Department of Education. No bonds from city districts could be found.

It was as late as September, 1930, that the State Board of Education took positive action to require adequate bonds of all school treasurers and depositories. Now the funds of all types of school districts are protected by compliance with this regulation. For the year 1932-33 every county, city, and graded school district had a treasurer's bond. There were only three cities and three graded school districts that did not have funds in the hands of their depositories safeguarded.

Analysis of bonds of treasurers and depositories.—An analysis of the bonds of the treasurers and depositories of the three types of school districts according to the penal sum of the bonds executed appears in Table 78. For 1932-33 there were 540 bonds submitted to the State Board of Education to safeguard funds in the hands of treasurers and depositories in 378 school districts.

It should be noted in Table 78 that intervals of $5,000 have been used for all bonds of $5,000 or more, and intervals of $1,000 for all bonds less than $5,000.

Table 79 reveals a preponderance of personal bonds in county and graded districts, with roughly one-half of those in city districts being of the same type. Approximately 6 out of

TABLE 78. ANALYSIS OF BONDS OF TREASURERS AND DEPOSITORIES OF THE THREE TYPES OF SCHOOL DISTRICTS ACCORDING TO THE PENAL SUM OF BONDS FOR YEAR 1932-33.

Sum of Bond	Type of District			Total
	City	County	Graded	
65,000 and over	3	3		6
60,000	1	2		3
55,000				
50,000	4	5		9
45,000				
40,000		10		10
35,000	2	3		5
30,000	4	5	1	10
25,000	10	21	1	32
20,000	11	29	4	44
15,000	6	21	4	31
10,000	27	38	39	104
5,000	29	14	73	116
4,000	2	2	23	27
3,000	2		34	36
2,000	2		67	69
1,000 or less	2		36	38
Amount on deposit	3*		5*	
Total	105	153†	282	540
Average amounts	$17,080	$21,582	$4,468	$11,746

*Not included in total.
†One treasurer and one depository bond for each county would make 240, but many school units make one bond cover both.

every 10 bonds are personal, 3 are corporate, and 1 is collateral. Further study shows the following facts with reference to personal bonds:

1. City districts have 42.9 per cent of their bonds made by personal signers; graded districts, 62.1 per cent; and county districts, 71.2 per cent.
2. The average number of signers in city districts is four plus; in county districts, four plus; and in graded school districts, three minus. A total of 331 bonds were signed by 1,147 individuals, or an average of slightly less than 3.5 signers per bond.
3. The total penal sums of bonds for treasurers and depositories in county districts approximate $3,300,000, and those for city and graded school districts total a little more than $3,000,000.

Table 80 reveals some interesting facts relative to the penal sums of bonds:

TABLE 79. BONDS OF TREASURERS AND DEPOSITORIES OF COUNTY, CITY, AND GRADED SCHOOL BOARDS ACCORDING TO THE TYPE AND NATURE OF BONDS AND TYPE OF BANK EXECUTING CERTAIN BONDS.

	Type of Bond*			Nature of Bond				Type of Bank		
	Collateral	Corporate	Personal	Treasurer	Depository	Both	Total	State	National	Total
City	16	44	45	42	40	23	105	29	29	58
Percentage of total number	15.2	41.9	42.9							
Amounts				$580,500	$770,444	$442,500	$1,793,444			
Average amounts				13,821	19,261	19,239	17,080			
County	18	26	109	42	36	75	153	72	38	110
Percentage of total number	11.8	17	71.2							
Amounts				$944,000	$773,000	$1,585,145	$3,302,145			
Average amounts				22,476	21,472	21,135	21,582			
Graded Schools	20	88	177	110	106	71	287	90	38	128
Percentage of total number	7	30.9	62.1							
Amounts				$480,850	$511,325	$289,200	$1,281,375			
Average amounts				4,371	4,824	4,073	4,464			
Total numbers	54	158	331	194	182	169	545†	191	105	296
Approximate percentage of all	10	29	61	35.6	33.4	31		64.5	35.5	
Grand total of all bonds							$6,376,964			
Average amount per bond							$11,701			

*Type of bonds defined: Collateral bonds are those having collateral pledged in lieu of surety; corporate bonds are those underwritten by indemnity companies; and personal bonds are those signed by personal sureties.

†Two without surety.

TABLE 80. EXTREME CASES IN AMOUNTS OF PENAL SUMS OF BONDS.

Size of Bond	Type of District			Nature of Bond			Type of Bond			Number of Signers
	City	County	Graded	Treasurer	Depository	Treasurer and Depository	Collateral	Corporate	Personal	
Largest	Louisville				$250,000		×			
		Graves		$100,000					×	3
		Graves			100,000				×	3
			Lynch			$30,000			×	4
Smallest	Scottsville				$1,000		×			
		Fulton				$3,538	×			
			Flippin		375		×			

1. The Graves County District reports treasurer and depository bonds of $100,000 each, while its neighbor, Fulton County, reports a combined treasurer and depository bond of only $3,538.
2. City district bonds have a very wide range, from Louisville, with a depository bond of $250,000, to Scottsville, with a bond of $1,000.
3. Graded school district bonds range from Lynch, with a combined bond of $30,000, to Flippin, with $375.
4. Central Park Graded School has a depository bond of $500 and a treasurer bond of $5,000.
5. Knott and Marshall County Districts report total expenditures of approximately $100,000 each; but the latter has a combined bond of only $4,000, while the former has a similar bond of $50,000.
6. The contiguous county districts of Mercer and Boyle for the same year required bonds of $5,000 and $40,000, respectively, although in 1930 the state and local school funds of Mercer County were more than those of Boyle County.

These few facts indicate that there is decidedly too little uniformity of procedure in the manner of determining sums of surety bonds.

Present Status of the Indebtedness of Kentucky School Districts[8]

The indebtedness of Kentucky school districts is in the form of voted bonds, funding bonds, holding company bonds, notes, warrants, and bills outstanding. The voted bonds, funding bonds, and holding company bonds are regarded as long-term indebtedness, while the notes, warrants, and unpaid bills comprise the short-term indebtedness of the school districts of Kentucky.

Table 42 in Chapter IX shows a total outstanding indebtedness of county, city, and graded school districts of $10,964,-228.49, not including the Louisville City School District. Of this amount $3,680,699.67 apparently was contracted in violation

[8] The data in this section were compiled, in the main, by G. L. Belcher, graduate student, Peabody College, Nashville, Tennessee, for use in his dissertation, and are used with his permission.

of the Constitution of Kentucky. Section 157 of the Constitution of Kentucky reads in part as follows:

> "No county, city, town, taxing district or other municipality shall be authorized or permitted to become indebted . . . to an amount exceeding in any year, the income and revenue for such year, without the assent of two-thirds of the voters thereof, . . . Nor shall such municipality ever be authorized to assume the same."

On July 1, 1932, 51 of the 193 independent graded school districts, 16 of the 120 county school districts, and 1 of the 64 city school districts did not report any indebtedness. The data indicate that of the vast majority of school districts burdened with indebtedness, independent graded districts hold the most favorable position. The ratio of long-term indebtedness to short-term indebtedness, commonly referred to as current or floating indebtedness, in such districts is five to one. The city school districts are carrying a ratio of four to one and county districts a ratio of three to one.

Any school system struggling under the burden of a large indebtedness, with long-term obligations bearing a low ratio to the current debt, is destined to encounter serious difficulties. Kentucky school units should, if possible, immediately eliminate or decrease to a great extent such large amounts carried as current indebtedness.

Maturity of long-term indebtedness.—The schedule of payments for long-term indebtedness from 1932 to 1951, inclusive, is given in Table 81. A cursory examination of this table reveals that beginning in 1933 there will be an average of approximately $400,000 due annually for the next 15 years. The city districts will bear the greatest burden in amounts due in 1936, while graded school districts and county districts will experience their largest payments in 1938 and 1945, respectively.

Variations in rates of interest.—It is interesting to note the variations in interest rates paid. The bonds of holding companies, sometimes called educational corporations, draw the highest rates (6 per cent), while the bonds issued by vote of the people have the lowest rates. Practically all (98 per cent) of the bonds issued by holding companies draw the full interest rate permitted by Kentucky law. Of the funding bonds, 32.6 per cent draw 6 per cent. Again the preference of the purchasing

public for voted bonds is shown by the fact that only 18.1 per cent of the amount of such bonds draw 6 per cent. (See Table 82.)

TABLE 81. SCHEDULE OF PAYMENTS FOR LONG-TERM INDEBTEDNESS.

Calendar Year	Type of District			Total
	City	County	Graded	
1932	$70,000	$38,713	$42,800	$151,513
1933	207,865	97,616	73,300	378,781
1934	224,365	71,550	93,800	389,715
1935	291,365	86,800	88,600	466,765
1936	329,865	63,200	96,400	489,465
1937	212,865	82,200	99,000	394,065
1938	257,365	85,400	121,100	463,865
1939	234,115	80,400	87,570	402,085
1940	258,865	86,400	70,600	415,865
1941	299,865	100,300	64,700	464,865
1942	199,865	96,300	73,800	369,965
1943	221,365	97,300	82,000	400,665
1944	172,365	104,230	60,800	337,395
1945	114,865	130,100	47,200	292,165
1946	230,565	116,300	53,300	400,165
1947	209,940	106,500	52,800	369,240
1948	117,940	89,700	55,800	263,440
1949	102,940	68,000	55,800	226,740
1950	172,440	55,300	24,300	252,040
1951	113,940	10,200	17,000	141,140
All remaining years	826,190	2,500	86,000	914,690
Date not reported	245,000	293,716	83,000	621,716
Optional	26,600	72,350	99,025	197,975

TABLE 82. VARIATIONS IN RATES OF INTEREST PAID ON LONG-TERM INDEBTEDNESS.

Rate of Interest in Per Cent	Amount of Voted Bonds	Amount of Funding Bonds	Amount of Holding Company Bonds
6	$1,154,066	$345,500	$1,262,684
5¾	114,500	344,000	
5½	689,900	245,000	4,500
5¼	92,000	67,000	
5	2,163,200	33,000	112,975
4¾	725,000	19,000	
4½	1,121,500		
4	248,500		
3			
Rate not given	55,900	5,600	
Amount above 5 per cent	2,050,466	1,001,500	1,267,184
Five per cent and below	4,258,200	52,000	112,975
Total amount above 5 per cent		$4,219,150	
Total amount 5 per cent and below		4,423,175	

Bonds redeemed and interest paid.—Table 83 is included

for the purpose of revealing what actually happened in 1931-32 in the way of redeeming obligations. The districts as a whole have met their payments due on bonds. City and graded school districts redeemed more bonds than were due, while county districts failed by a small margin to meet all maturing obligations.

TABLE 83. AMOUNT OF BONDS MATURING AND REDEEMED, 1931-32.

Type of Bond	Type of District			Total
	City	County	Graded	
Bonds	$237,050	$21,014.00	$146,650	$404,714.00
Funding Bonds	7,000	13,000.00		20,000.00
Holding Companies	24,550	69,644.66	9,050	103,244.66
Total amounts redeemed	$268,600	$103,658.66	$155,700	$527,958.66
Total amounts maturing	$229,975	$113,340.66	$75,933	$419,248.66

Sinking funds.—The state has 150 districts reported as levying a tax for sinking fund purposes. One hundred and six, or approximately 70 per cent, had in 1931-32 tax rates ranging from ten cents to twenty-five cents. Forty-one, or nearly 30 per cent, had a tax rate of twenty-five cents. Only three districts reported levying a rate of fifty cents. These rates compare favorably with rates of other states.

Table 84 is inserted to give a condensed picture of the sinking fund accounts of the various districts of the state. It is striking to note the low rate of interest earned by the sinking funds as compared with that paid on borrowed funds. Attention is called to the variation in the rates of interest received from sinking fund deposits or investments. The county districts receive a rate of only 1.05 per cent; the graded school districts,

TABLE 84. SINKING FUNDS AND EARNINGS RECEIVED FROM THEM, 1931-32.

Type of District	Amount in Sinking Fund	Amount Earned	Rate of Interest Earned by Funds
City	$349,326.85	$11,277.56	3.22
County	61,506.63	648.91	1.05
Graded	114,344.25	3,001.23	2.62
Total amount in all sinking funds	$525,177.73		
Amount of interest received		$14,927.70	
Average rate of interest received on sinking fund accounts			2.85

2.62 per cent; and the city districts, 3.22 per cent. Either county districts do not conduct their fiscal affairs as well as city districts, or their accounts are not regarded of so much value by depositories.

From an examination of the different interest rates shown in Table 84, one must conclude that there is waste involved in existing policies or establishing sinking funds. The interest rates received by county and graded school districts indicate a need for more efficient managers of the financial affairs of those districts, or the elimination of conditions that prevent more favorable returns on such funds.

Interest paid on notes and warrants.—Table 85 shows the amount of interest paid on notes and warrants during 1931-32 to be slightly more than one-fifth of the amount paid on long-term indebtedness. County districts depend, more than city and graded school districts, upon short-term loans. Thus it is shown again that county districts maintain the most unfavorable standing.

TABLE 85. NOTES AND WARRANTS AND INTEREST ON SAME PAID FOR YEAR 1931-32.

Type of District	Amounts Paid	Amount of Interest Paid on Same
City	$709,967.02	$37,459.00
County	1,206,073.61	51,005.91
Graded	202,569.80	14,121.48
Totals	$2,118,610.43	$102,586.39

Table 86 reveals the amount of notes that were "renewed notes" in 1931-32. The county districts again have the largest amount of "renewed paper," indicating that they are less able

TABLE 86. TOTAL AMOUNT OF NOTES THAT ARE "RENEWED NOTES," 1931-32.

Type of District	Amount
City	$68,449.00
County	211,820.08
Graded	76,916.00
Total	$357,185.08

to meet their obligations than are the city and graded school districts.

Due dates of notes.—Of the grand total of over $2,000,000 due on notes alone, over $1,600,000 was due either on demand or in 1932. The data for the different types of districts are shown in Table 87.

TABLE 87. DATES NOTES ARE DUE BY TYPES OF SCHOOL DISTRICTS.

Calendar Year	Type of District			Totals
	City	County	Graded	
1932	$522,388.90	$539,145.59	$117,974.75	$1,175,509.24
1933	20,166.00	153,319.66	32,982.81	206,468.47
1934	6,250.00	17,074.56		23,324.56
No special date	4,746.00		14,124.44	18,870.44
On demand	356,857.75	61,175.45	24,349.00	442,382.20
No date given	103,968.79	76,738.68	60,402.89	241,111.36
Totals	$1,014,377.44	$847,453.94	$249,834.89	$2,111,666.27

Interest rates on notes and warrants.—The conditions shown in Table 88 are amazing. The legal interest rate in Kentucky is 6 per cent. However, some interest rates run as high as 8 per cent. Short-term obligations cost the taxpayer a higher rate of interest than bonded indebtedness. Approximately 50 per cent of the bonds legalized by vote are sold at a rate of 5 per cent,

TABLE 88. RATE OF INTEREST PAID ON NOTES AND WARRANTS, 1931-32.

Per Cent Rate of Interest	Type of District		
	City	County	Graded
4	$107,000.00	$24,116.02	
5	5,000.00	84,490.00	$9,177.00
5¼	163,500.00		
5½	1,200.00	14,000.00	
5¾		13,000.00	5,302.02
6	714,917.49	671,735.73	201,367.09
7	1,500.00		9,800.00
7.4	675.00		
8	1,150.00	8,600.00	14,936.58
No interest	9,823.53	4,949.95	9,177.20
No rate given	17,812.42	8,683.73	3,660.00
Totals	$1,022,578.44	$829,575.43	$253,419.89

or below, while only about 10 per cent of the short-term obligations bear a similar rate.

Due dates of bills and other unpaid obligations.—Table 89 gives a distressing picture relative to the operation of schools. It indicates the degree of regard that some school officials have for budgets made, adopted, and approved. This table shows that some county districts owe bills that are 10 years old. County districts have been hit harder by the depression than have city and graded school districts in the matter of unpaid bills. The totals and per cents given at the bottom of the table show that a large per cent of the total amount of unpaid bills was contracted in the calendar year 1932 for county, city, and graded school districts. The matter of carrying unpaid bills from year to year was a fault more prevalent with county districts prior to 1932 than with city and graded school districts.

TABLE 89. DUE DATES OF BILLS AND OTHER UNPAID OBLIGATIONS.

Calendar Year	Type of District		
	City	County	Graded
1922		$471.00	
1923		648.00	
1924		2,730.66	
1925		425.00	
1926		1,868.67	$132.20
1927		850.29	
1928		2,652.29	
1929	$21.90	2,322.63	1,900.00
1930		20,927.81	7,922.76
1931	18,720.88	57,124.02	11,263.84
1932	44,524.91	349,253.77	51,054.07
Totals	$63,267.69	$439,274.14	$72,272.87
Total amount prior to 1932	18,742.78	90,020.37	21,218.80
Per cent prior to 1932	29.62	20.49	29.36
Per cent made in 1932	70.38	79.51	70.64

Temporary Loans

Variations in temporary loans.—Table 90 gives additional information with reference to the amounts of short-term loans and shows further disparity in the financial affairs of the three types of districts, with the county districts occupying the most unfavorable positions.

TABLE 90. TEMPORARY LOANS, 1931-32.

Type of District	Amount
County	$1,206,073.61
City	709,967.02
Graded	202,569.80
Total	$2,118,610.43

Table 90 shows that during the year 1931-32 it was necessary for county school boards to obtain temporary loans of $1,206,-073.61, or more than those of all city and graded school districts combined. This temporary indebtedness consists largely of notes and warrants. More than $102,000 was expended for interest on temporary loans by the three types of school districts. The gravity of the situation is augmented when one considers that, as stated elsewhere in this report, the interest rates on these short-term loans usually range from 6 to 8 per cent.

Receipts of local revenue.— The primary reason for this serious condition is the wide difference between the dates of receiving funds and those of disbursing funds. Many districts, especially certain types of cities, often finish their fiscal year, which is the calendar year, with cash on hand, and then close the usual fiscal year with an outstanding indebtedness that can be met only by temporary loans.

Table 91 shows the time of receipts of local revenue for all types of districts in 1931-32. This table also reveals a more fortunate condition for city and graded school districts than for county districts. The former received 43.5 per cent and the latter 41.4 per cent of their local revenue after January 1. It will be noted, however, that 69 per cent of the local revenue for county districts was received after January 1. In other words, aproximately *seven-tenths* of county teachers' salaries were due when only *three-tenths* of the local revenue was available.

Recent changes in the law pertaining to the time limit on the collection of taxes will doubtless necessitate more extensive temporary loans than in the past. With the date of penalty on taxes extended two months, it is safe to assume, although complete reports are not yet on file, that school districts will receive no larger percentage of funds by March 1 than they have heretofore received by January 1.

TABLE 91. MONTHLY REVENUE DERIVED FROM LOCAL TAXATION FOR COUNTY, CITY, AND GRADED SCHOOL DISTRICTS, 1931-32.*

Month	Type of District					
	County		City		Graded	
	Local Revenue	Per Cent of Revenue Derived Each Month	Local Revenue	Per Cent of Revenue Derived Each Month	Local Revenue	Per Cent of Revenue Derived Each Month
July	$14,144	0.3	$412,871	7.5	$6,238	0.6
August	18,745	0.4	276,051	5.0	105,042	10.0
September	442,259	10.4	254,453	4.5	53,016	9.0
October	66,171	1.8	440,606	8.0	91,997	9.0
November	210,381	5.0	1,206,400	22.0	71,099	7.0
December	566,939	13.4	539,836	9.5	234,574	23.0
January	2,091,591	50.0	422,660	7.6	219,453	22.0
February	280,753	6.3	1,356,697	25.0	65,469	6.4
March	210,236	5.0	111,584	2.0	38,469	4.0
April	189,800	4.5	141,722	2.6	37,889	4.0
May	88,138	2.1	179,584	3.3	26,566	3.0
June	41,238	1.0	166,690	3.0	15,925	2.0
Total	$4,220,400	100.0	$5,509,154	100.0	$1,005,719	100.0

*These figures based on reports from 86 of the 120 county school districts, all of the city school districts, and 118 of the 195 graded school districts then in existence.

For the present year (1932-33), 108 of the 120 counties made material reductions in the assessment of taxable property, while only 5 counties made a higher levy. Nearly every district was driven to the necessity of operating this year's schools on less money than was expended during the preceding years. Still greater retrenchment will be necessary in the immediate future.

FINDINGS

1. a) County boards of education are required by law to prepare and submit annually, to the State Board of Education, budgets for approval, upon which fiscal courts make county school levies.

b) Boards of education of independent graded school districts are required by law to submit annually to the State Board of Education budgets for approval, upon which they make their own school levies.

c) Boards of education of city school districts are not required to submit to the State Board of Education budgets for approval.

2. a) Fiscal courts have the authority to make the annual county school levy at the time other county levies are made. It follows, therefore, that fiscal courts, and not the county boards of education, have legal authority to determine when the county school budgets shall be prepared, it being required by law that the school budgets be submitted at least 10 days prior to the making of the annual tax levy for county purposes.

b) For the fiscal year 1927-28, which began July 1, 1927, the majority of the county boards of education prepared their budgets during the months of October, November, and December of 1926. For the year 1932-33 a much better condition existed in that 72 boards prepared their budgets during the months of March and April, while the 48 remaining boards prepared their budgets during the period from September, 1931, to September, 1932, inclusive.

c) Due to the fact that many county boards of education are forced to prepare their budgets long before they have an opportunity to determine with reasonable accuracy their anticipated revenues for a given school year, they have come to look upon the making of the budgets as a more or less routine affair. In this connection, it is significant that the state per capita, the annual distribution of the Common School Fund, is not declared until on or about the fifteenth day of July each year, and that the total assessment on general property and taxpaying franchise corporations cannot be determined until after a great majority

of county school budgets are prepared. In other words, county boards of education are required to begin the operation of their budgets for each fiscal school year before they have definite knowledge of the amount of money they will receive from the Common School Fund or from local taxation.

In the light of conditions set out above, county boards of education, for the year 1930-31, made a total error in estimate as compared to the amount expended as shown by the annual financial reports made to the Department of Education, of $1,526,239, or 14.8 per cent of the total of county district budgets; and for the year 1931-32 an error of $831,688, or 8.1 per cent of the total amount of county district budgets. The more favorable condition revealed for the year 1931-32 is offset by the fact that county boards of education had outstanding obligations in the form of bills and other temporary obligations payable of $349,253.77 at the end of the year. In 1930-31 the variations in items of the budgets ranged from an error of 4.9 per cent for fixed charges to 58.5 per cent for capital outlay. For the year 1931-32 the errors ranged from 1.8 per cent for instruction to 45.9 per cent for debt service.

3. a) The budgets of independent graded school districts in 1932-33 were prepared over a period of 10 months, and 116 of the 193 districts prepared their budgets after the last Saturday in May, the final date for the preparation of graded school budgets as provided by law.

b) The law provides that boards of education of graded school districts shall make their annual tax levies not later than the last Saturday in June. For the year 1931-32, 133 of the 199 districts made their levies in May and June; and for 1932-33, 147 of the 193 districts made their levies in the same months.

4. a) The three general types of school districts, namely, county, city, and graded school, have not been following uniform practices in financial accounting. There has been almost every conceivable type of variance in these practices. This condition has been brought about largely because of the absence of a uniform basic financial accounting system.

b) As a result of this study there has already been created in the office of the State Department of Education a division of finance. This division has prepared a uniform finan-

cial accounting system for use by all boards of education, which has been approved by the State Board of Education and will be put into operation the beginning of the school year 1933-34. Every effort has been made to adapt accepted principles of school accounting to the needs of the school districts of Kentucky.

5. a) County boards of education are required by law to submit to the State Board of Education their salary schedules annually for approval, but this requirement has not been made of city and graded school boards.

b) For the past several years the single salary schedule plan has been in operation in the county districts. This plan purports to compensate teachers of equal training, experience, and teaching load on an equal basis. The following differences in salaries of elementary and secondary teachers in county districts indicate, however, that there are still wide differences in the salaries of the teachers in these levels, which, of course, can be accounted for in part by the higher level of training of secondary teachers, and the differences in length of terms.

1) For the year 1931-32 the average salary of a high school teacher in county school districts was $1,195, while that of an elementary teacher was $564, a difference of $631. In other words, during that year each elementary teacher in county districts received on an average an annual salary which was 47 per cent of that received by each high school teacher.
2) For the year 1931-32 for the state as a whole, each high school teacher received on an average a salary of $1,354, while each elementary teacher received an average salary of $736. The average elementary salary was 54 per cent of the average high school salary for the state.
3) Salaries for 1932-33 have been estimated to be approximately 12 per cent less than those for 1931-32. The decrease for county districts, however, is approximately 19 per cent. It is assumed that the differences in the salaries of elementary and high school teachers will be approximately the same as those revealed for 1931-32.

6. Beginning with the school year 1930-31 the State Department of Education and the State Board of Education have made every effort to see that the funds of each board of

education are properly safeguarded through the bonding of officials handling school funds. As a result of efforts on the part of these two organizations, a surprisingly small amount of money has been lost due to defalcation of treasurers of boards of education and the failure of depositories for the funds of these boards. Much remains to be done, however, before it can be considered that funds of all school districts in the state are safeguarded in accordance with sound business practices.

There were in force in 1932-33 a total of 548 bonds, including 8 covering only the amount of money on deposit at a given time. The typical bond was a personal bond, signed by three personal sureties. Unfortunately there were more personal bonds in force during 1932-33 than there were during the two preceding years. Corporate bonds or those signed by surety companies authorized to do business in the state were next in number, while the remaining bonds were of the collateral type. The penal sum of the bonds ranged all the way from a few hundred dollars in a few independent graded school districts to $250,000 for each of the two depository bonds of the Louisville City District.

There are a few instances where an individual acting as treasurer for a board of education assumes the liability for the safeguarding of the funds in the hands of a depository or depositories which he has designated. This was the common practice throughout the state a few years ago. Under present conditions, the majority of boards of education have an individual bonded as treasurer and one or more banks bonded as depositories. The practice of permitting a bank to act as both treasurer and depository is still more common with county school districts than with city or graded school districts.

7. An alarming condition exists in regard to the indebtedness of school districts throughout the state. This is true especially in regard to county school districts. A comprehensive study of the indebtedness of school districts for the year ended June 30, 1932, reveals the following facts:

a) Of the 120 county districts only 16 reported no indebtedness. Only 1 of the 64 cities and 51 of the 193 graded school districts existing at that time reported no indebtedness.

b) As revealed in Table 42 in Chapter IX the total in-

debtedness of the different types of districts, excluding the Louisville City District, was as follows: county $3,260,296.80, city $5,867,968.18, and graded school $1,835,963.51, making a total of $10,964,228.49.

c) The ratio of long-term or bonded indebtedness to short-term or current indebtedness for 1932-33 in the different types of districts, excluding Louisville City District, was as follows: counties three to one, cities four to one, and graded schools five to one. In the bonded indebtedness is included voted bonds, funding bonds, and holding company bonds.

d) There will be approximately $400,000 of long-term indebtedness due annually for the next 15 years.

e) There were notes and warrants outstanding against all types of districts aggregating $2,105,573.96.

f) There were other unpaid obligations created by all types of districts from 1922 to 1932 aggregating $574,914.70. Of this amount 26.25 per cent was incurred prior to 1932 and 73.75 per cent was incurred in 1932.

g) Notes and warrants due by all types of districts totaled $2,118,610.43, on which $102,586.39 was paid in interest.

h) The interest rates on long-term indebtedness vary from 4 to 6 per cent and from 4 to 8 per cent on notes and warrants.

i) There was a total amount of $419,248.66 in bonds maturing, and a total amount of $527,958.66 redeemed.

j) There was a total of $540,105.43 in sinking funds drawing an average rate of interest of 2.85 per cent.

k) There were temporary loans reported as made and paid by all districts aggregating $2,118,610.43.

8. a) The time of receiving local revenue varies among the different types of districts. Counties received 69 per cent; cities 43.5 per cent; and graded schools 41.4 per cent of their local revenues after January 1, 1932.

b) In county districts, approximately seven-tenths of teachers' salaries were due when only three-tenths of the local revenue was available.

Recommendations

In the light of the analyses of the financial administration

of Kentucky school districts, the following recommendations are made:

1. That the preparation and administration of budgets and salary schedules of all school districts be supervised by the State Board of Education through the State Department of Education.

2. That so long as the present taxing machinery exists, under which some boards of education are required to submit budgets all the way from one month to nine months in advance of the beginning of the period for which they are prepared, boards of education, upon the approval of the State Board of Education, be permitted to revise their budgets into operating budgets during the first month of each school year for the purpose of making such adjustments as may seem necessary in the light of facts ascertained after the preparation of the original budget.

3. That immediate steps be taken to put into operation a state minimum salary schedule applying to all school districts, each local district being left free to supplement the state minimum salary.

4. That a law be enacted prohibiting the Superintendent of Public Instruction from releasing the state per capita apportionment to any district until proper bonds required by law are submitted to and approved by the State Board of Education, and until other provisions of the school law are complied with by local boards of education.

5. That provision be made whereby the penal sum of different types of surety bonds for different districts may be fixed. The penal sum should probably be equal to the amount that may be on deposit at any one time.

6. That the practice of boards of education of creating current or floating indebtedness be stopped and that all such debts now existing be liquidated as soon as possible.

7. That all districts be required by law to operate and administer their schools within their official budgets.

8. That in no event shall a school district pay interest rates in excess of 6 per cent, and that every effort be made to secure a more favorable rate on long-term bond obligations.

9. That in view of the chaotic conditions relative to indebtedness of school districts that the General Assembly con-

sider the wisdom and expediency of requiring the approval by the State Board of Education on all long-term obligations before authorized by a school district.

10. That immediate steps be taken to revise the existing taxing machinery so that it will be unnecessary for boards of education to operate their school systems on a credit basis.

CONCLUSION

PLATFORM STATEMENT OF THE KENTUCKY EDUCATIONAL COMMISSION

CHAPTER XII

CHAPTER XII

CONCLUSION

The foregoing divisions of this report have dealt with (1) a philosophy of public education in Kentucky, (2) the plan of organization and administration of Kentucky's public schools with accompanying recommendations for a more effective and efficient plan of school organization and administration for the state, and (3) school costs, support of public education, and financial administration of the public schools with accompanying recommendations for an improved plan of financing public education in the state.

Many of these recommendations may be effected immediately without any additional outlay of funds. Indeed, many of them will afford at a reduced cost the same measure of school service which the state has been realizing. Other recommendations look toward the improvement of the state's program of school service from a long-time point of view. Taken together, the two sets of recommendations constitute a proposed course for the state to follow in making available to all of its children an acceptable minimum program of educational opportunities, both from an immediate as well as a long-time point of view.

The responsibility for improving the educational opportunities of the children of Kentucky rests with the citizens of the state. They, through their representatives in the General Assembly, have full authority to determine the level of educational opportunities to which they feel their children are entitled. This report represents an attempt on the part of the Kentucky Educational Commission, vested with authority by the citizens of Kentucky through their representatives in the General Assembly, to propose a program for a more acceptable plan of educational opportunities for all Kentucky children.

The signed statement, set out below, is the Commission's platform. This platform suggests the first steps to be taken by the General Assembly in making an improved program of public education available to the childhood of Kentucky.

Platform Statement of the Kentucky Educational Commission

The Kentucky Educational Commission was authorized by the last General Assembly to make a study of public education in Kentucky. Through the volunteer services of nearly one hundred Kentucky educators who know and understand our school problems, this work has been completed. We have made many recommendations for the improvement of public education in Kentucky. These will be submitted to the General Assembly in the form of a new body of school laws, as well as in this report. We believe that certain changes are vitally necessary if our schools are to be effectively operated and the taxpayers assured of maximum returns from educational expenditures. These changes are as follows:

1. *The school laws should be revised and simplified. These laws affect the everyday lives of the people and, therefore, should be in a form understandable to them.*

2. *There should be created a State Board of Education composed of the Superintendent of Public Instruction as chairman and seven representative laymen of the state appointed by the Governor. This Board should have direction and supervision of elementary and secondary education. Through such a board we can be assured of a continuous and progressive policy in the operation of our elementary and secondary schools.*

3. *The elimination of small school districts and consolidation of schools should be effected. This action will assure more efficient school service at less cost.*

4. *The boards of education of all school districts should be elected at large and should have complete control of the schools of their respective districts. The people in the rural areas of Kentucky can never hope to get the same educational service as the people in the cities as long as the school teachers are selected by people who are not competent to pass on their qualifications. The sale of school positions, nepotism, and favoritism in securing teachers will mean the*

wrecking of the school system of the state. The people of Kentucky will never have a satisfactory public school system until they recognize the fact that the schools are for the children of the commonwealth.

5. *The minimum qualification for teachers should be raised from one year to two years of special college training. Teachers in the service should be given ample opportunity and time to meet this standard. For years the more progressive school districts in Kentucky have voluntarily maintained qualifications of two years of college work or higher for their teachers. The other school districts can never hope to improve their schools unless they employ teachers with proper qualifications.*

6. *The creation of a council on public higher education, composed of representatives of the University of Kentucky and the four teachers' colleges and the State Board of Education, is proposed in order to correlate the work of these institutions and give a unified program of higher education and also to coordinate the program of higher education with the common school program.*

7. *The schools would welcome a reorganization of the state government providing for a modernized state budget which would enable school support to receive proper consideration in the whole structure of government.*

8. *School boards should guard carefully their funds and should operate their schools within their respective incomes. Better protection for school funds in the hands of local school boards and stricter budgetary control of expenditures will make this possible. The floating school debt is a serious problem in many districts.*

9. *The Common School Fund should be increased. There are 720,000 children of school age in the state. We recognize the financial situation in Kentucky, but even with that in mind, the children of school age must be educated today. Therefore, provision must be made to meet this situation. The Common School Fund must provide for a larger per capita distribution; otherwise, thousands of children will never have the advantage of an acceptable minimum program of*

education, nor can vast numbers of teachers be paid a living wage.

10. *A satisfactory program of equalization can never be accomplished until a constitutional amendment is passed providing for a special equalization fund.*

(Signed) James H. Richmond, *Chairman*
Frank L. McVey
H. H. Cherry
J. W. Bradner
H. W. Peters
W. J. Webb
Yancey Altsheler
Mrs. James G. Sheehan
Ben Williamson