

BEFORE FILLING THIS BLANK STUDY THE FOLLOWING INSTRUCTIONS.

DEPARTMENT OF PUBLIC INSTRUCTION,

Lansing, Mich., April 11, 1912.

TO THE DIRECTOR:

You are earnestly requested to use great care in filling exactly all the blanks in this report. Many reports heretofore have been nearly useless from their inaccuracy and incompleteness. Many districts forfeit either their primary school money or library money, or both, because of omissions or mistakes in reports. Report fully under each heading, and report just what the heading requires.

"IS THE SCHOOL LEGALLY GRADED?"

If the answer is required under the provisions of Chapter X of the General School Law it is legally graded; if it is not so expressed, it is simply a statement without effect. (The numbers refer to the items correspondingly numbered in the blanks.)

Item 1.—The number of children in the district 5 years of age and under 20 years, without regard to the number attending school. This does not include those who are 20—only those under 20. Read Section 4007 of Compiled Laws as amended in 1903, before taking the census. No children can be included in the census whose parents or guardians are not actual residents of the district. Those under 20, who are married, are to be reported wherever the husband makes his home.

Item 2.—Directors have sometimes added the total number of pupils attending the winter school to the total number in the summer school and reported the sum as the whole number of children attending school during the year. This is wrong; it is the number of different children who have attended school that is required. Be particular to count no pupil twice and do not include non-residents. If by any error the exact number cannot be told give an estimate.

Item 3.—Give exact number of days the school has been taught during the year by qualified teachers. If school is dismissed on a legal holiday, count it as a day taught. If your district is a new one set out during the year from an old district, give date of organization and also the number of the district, or districts, of which it was a part.

Item 4.—First total number of days each pupil attended school. Add these totals and their sum will be "total days' attendance."

Item 5.—Divide Item 4 (total days' attendance) by Item 2 (number of days' school).

Item 6.—Divide Item 5 (average daily attendance) by average number pupils enrolled during year. (To find average number enrolled: a, add the enrollment for each term; b, divide this sum by the number of terms.)

Items 10 and 11.—These items are to be given only in case the district maintains a district library. Be sure that the question, "Has the district established a library by vote at district meeting," is answered. Townships and districts failing to comply with the provisions of the law relative to libraries are excluded from the appropriation of library moneys as made by the county treasurer.

FINANCIAL.

1. See that your figures are absolutely correct and avoid delay.
2. Study each item and include only what belongs to it.
3. Report "bonded indebtedness" whose bonds have been issued. No debt not covered by bonds should be included in this item.
4. "Total indebtedness" is a written statement of debt and includes bonds, warrants, and all outstanding obligations incurred by borrowing money.
5. Do not fail to give carefully "amount due the district," that is, dues township treasurer and all other sources.
6. Both director and treasurer must keep a set of books and carefully record every item of money expended or received.
7. Before the annual meeting the board should count and audit these books and all vouchers and receipts, and at the same meeting prepare the annual financial report to the district and to the township clerk. Actual cash on hand and amount reported in 5 expenditures should be the same.
8. Report carefully all interest received on bonds, notes, or other securities.
9. Item 6 expenditures "paid for tuition general," refers to districts whose school has not been consolidated, and it has been raised to pay tuition for children in another district.

BLANKS AND REPORTS.

Five blanks are forwarded to each director of a school district. On the other side of this blank the director will, before the annual meeting, make out his annual report to the district, and keep the same, together with one copy of report on Form 2, on file with the papers of his office, after it has been read at the annual school meeting. On the back of each of the other four blanks (Nos. 2) will be found a blank for the census list, with affidavit attached. On the face of these the director will make an exact copy in accordance with his report on this blank (filling out the back with the census list), make affidavit to the correctness of the same before the township clerk or some other proper officer, and deliver three copies to the township clerk before the first Monday in August. The director's report to township clerk on Blanks No. 2 must be made before the first Monday in August, to entitle the district to its share of public money [see Section 4686 of Compiled Laws]. No report should be made as old blanks. A full supply of blanks is sent annually to the County School Commissioners to be distributed through the township clerks to the several districts. If you need more, apply to the township clerk. It is especially desired to have the name and postoffice address of the director for the coming year. Write plainly.

POINTERS.

1. There are five classes of school districts: (a) Primary, three officers; (b) Graded, five or more officers; (c) Township unit, five officers; (d) City, five or more officers; (e) Special, legislative, three or more officers.
2. Each officer is entitled to a copy of latest school law. Write commissioners of schools.
3. All business that may be done by a school board must be done at a regular meeting thereof. Sec. 4671.
4. Board of education should never hire a teacher without inspecting his or her certificate. Sec. 4675.
5. Director must collect institute fee from teacher at time of hiring if not already paid. Sec. 4820.
6. Board should hold last month's salary of teacher until all reports are filed. Sec. 4678, 4680.
7. Director should require township clerk to specify each fund or money reported. Sec. 4705.
8. Treasurer should not accept school moneys from township treasurer unless it is itemized as to what fund it belongs.
9. School board must use library as far as possible for library purposes. Sec. 4762.
10. Board of supervisors has no control over library or fine moneys, but has township board.
11. School board may, under money for purchase, wages, fuel, salaries, officers' salaries, repairs, furniture, tuition, library, transportation, apparatus, books, contributions.
12. The people vote money for building, sites, and tuition for eighth grade graduates 10 cents or 20¢ per pupil. See www.sos.state.mi.us.
13. School board adopts text-books. Sec. 4690.
14. School board cannot open schoolhouse except for public meetings, i. e., open to everybody. Sec. 4675.
15. Every child between 7 and 14 must attend school. Act 200, 1905, amended in 1907.
16. The surplus of dog tax is distributed to school districts and belongs in general fund.
17. All moneys coming into the hands of the treasurer are "public moneys" and must be used according to law. Sec. 1192 and 1200.
18. School funds cannot be loaned.
19. If school funds are deposited in bank and draw interest, the interest belongs to the general fund of the district. Sec. 1200.
20. Treasurer must deposit funds in his name as treasurer of district. He must give bonds. Sec. 4691.
21. When a report is returned to you for correction, do not correct it in accordance with suggestions from the Department, unless the corrections indicated are true to fact.

Respectfully,

L. L. Mighel

Superintendent of Public Instruction.