

BEFORE FILLING THIS BLANK STUDY THE FOLLOWING INSTRUCTIONS.

DEPARTMENT OF PUBLIC INSTRUCTION,

Lansing, Mich., April 18, 1911.

TO THE DIRECTOR:

You are earnestly requested to use great care in filling correctly 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 just what the heading requires.

"IS THE SCHOOL LEGALLY GRADED?"

organized under the provisions of Chapter X of the General School Law it is legally graded; if it is not so organized, it is simply a primary school district.

These numbers refer to the items correspondingly mentioned in the Manual.

number of children in the district 5 years of age and under 19 years, without regard to the number attending school. This does not include those who are 20--only children 4007 of Compulsory Laws as attended in 1910, before taking the census. No children can be included in the census whose parents or guardians are not

total number of pupils attending the winter school to the total number in the summer school, and reported the same as the whole during the year. This number cannot be told give an estimate. Be particular to count on paper

of days the school has been taught. Add these totals and their sum will be "total days' attendance." If school is dismissed on a legal holiday, count it as a day taught. If

of during the year from an old district, give the number of days each pupil attended school during year. (To find average number enrolled: a, add the enrollment for each term,

Item 7.--Divide item 7 (total days' attendance) by item 6 (number of days school was open) during year. (To find average number enrolled: a, add the enrollment for each term,

Item 8.--Divide item 8 (average daily attendance) by average number pupils enrolled during year. Be sure that the question, "Has the district established a library by vote of

Item 10 and 11.--These items are to be given only in case the district maintains a district library. Township and district failing to comply with the provisions of the General School Law are considered "without library" and no report of library money or costs by the county treasurer.

FINANCIAL.

1. See that your finances are absolutely correct and avoid delay.
2. Study each item and include only what belongs to it.
3. Report "bonded indebtedness" where 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, from township treasurer and all other sources.
6. Both director and treasurer should keep a set of books and carefully record every item of money expended or received.
7. Before the annual meeting the board should meet and audit these books and all vouchers and receipts, and at the same meeting prepare the annual financial report to the township clerk. Actual cash on hand and amount reported in 8 expenditures should be the same.
8. Report carefully all interest received on approved or unapproved bonds.

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 township clerk, 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, 3, 4, and 5) will be found a blank for the census list, with affidavit attached. On the face of these the director will make an exact copy by correspond with his report to the township clerk before the first Monday in August. The director's report to township clerk on blank No. 2 must be made before the first Monday in August, to entitle the district to its share of public money (see Section 4080 of Compulsory Laws). No report should be made on old blanks. A full supply of blanks is sent annually to the County Treasurer, 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. See 4671.
4. Board of education should never hire a teacher without inspecting his or her certificate. See 4678.
5. Director must collect institute fee from teacher at time of hiring if not already paid. See 4838.
6. Board should hold last month's salary of teacher until all reports are filed. See 4678, 4680.
7. Director should require township clerk to specify each fund as money is reported. See 4703.
8. Treasurer should not accept school money from township treasurer unless it is itemized so as to show to what fund it belongs.
9. School board must use library or fine money for library purposes. See 4762.
10. Board of supervisors has no control over library or fine money, nor has township board.
11. School board, only, votes money for teachers' wages, fuel, deficiencies, and officers' salaries. See 6074.
12. The people vote money for building, sites, repairs, furniture, library, transportation. See 4695.
13. School board adopts text-books and course of study. See 4693.
14. School board cannot open schoolhouse except for public meetings. See 4697.
15. Every child between 7 and 16 must attend school. Act 393, 1905, amended in 1907.
16. The surplus of dog tax is distributed to school districts and libraries in general fund.
17. All moneys coming into the hands of the treasurer are "public moneys" and must be used according to law. See 1197 and 1200.
18. School funds cannot be loaned.
19. School funds are deposited in bank and draw interest, the interest belongs to the general fund of the district. See 1290.
20. Money must deposit funds in his name or treasurer of district. He must give bonds. See 4695.

Respectfully,

L. L. Wright
Superintendent of Public Instruction