

A STUDY OF AUTHORS AND PUBLICATIONS  
IN PUBLIC SCHOOL FINANCE

by

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B. S., Kansas State University, 1961

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A MASTER'S REPORT

Submitted in partial fulfillment of the

requirements for the degree

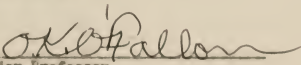
MASTER OF SCIENCE

Department of Education

KANSAS STATE UNIVERSITY  
Manhattan, Kansas

1963

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Docu-  
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#### ACKNOWLEDGMENT

The author wishes to express his sincere appreciation to the many persons who have, in one way or another, contributed in the preparation of this work. Special recognition is due Dr. O. K. O'Fallon, Professor, Department of Education, who served as major advisor and sponsor of this study, for counsel and encouragement.

Also, the author wishes to express his deep obligation to his wife, Eleanor, for her secretarial assistance and patience during the preparation of this manuscript, and above all, her never-ending confidence.

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## INTRODUCTION

It is generally agreed by most educators that the library is the nerve center of the university and plays a prominent part in the educational program of colleges and universities in the world today. The library provides an opportunity for the student to expand his learning experiences and gain more knowledge about all subjects. Here the student acquires new ideas, approaches, procedures, methods, and beliefs. It gives the student many teachers and an unlimited supply of experience. The library provides the student with an opportunity to explore.

School Finance was a subject that could be explored through the library. It was attempted here to make such an exploration of the Kansas State University Farrell Library. To explore the books in the Kansas State Library and show what material was available to students, what was not available, what authors are important or considered important by other authors of School Finance, and what these important authors include in their writings in the field of School Finance. This study was also intended to acquaint the author of this report with authors and literature in a chosen field of study.

## STATEMENT OF PROBLEM

Purpose of Study. One of the primary considerations of this study was to develop a personal competency and over-all acquaintanceship with important literature in the field of School Finance. It was the purpose of this study (1) to search for authors and literature in

the field of School Finance; (2) to examine the holdings of the Kansas State University Farrell Library in regard to books concerning School Finance; (3) to identify important authors in School Finance; (4) to compare Kansas State University holdings with those books by authors regarded in this study as important; and (5) to identify the various subject areas the important authors considered in their writings about School Finance.

Procedures and Methods Used. The procedures and methods used in compiling the data for this report included Historical Library Research of books contained in the Kansas State University Farrell Library.

The author first searched for the names of authors of books regarding School Finance through the use of The Cumulative Book Index, Subject Guide to Books in Print, Library of Congress Catalog-Books: Subjects, The Publisher's Trade List Annuals, the U.S. Office of Education's Selected Bibliography on School Finance 1933-1948, Education Index, and many book bibliographies.

Next, through the use of library records, a complete listing was made of all authors and literature in the field of School Finance that the Kansas State University Farrell Library houses.

Third, a comparison was made between the compiled author lists and the Kansas State University Farrell Library holdings. In this section, authors were used that reported two or more publications in one or both of the compiled lists.

Finally, a study was made to disclose the subject areas that were

included in the writings about School Finance by the important authors. This was disclosed by examining the contents of the latest publication of all authors in the field of public School Finance with more than one publication cataloged in the Kansas State University Farrell Library, and by using a sample of every third author with one publication. This method gave a sample of forty authors and publications. The study disclosed thirty subject areas included by these authors in their writings about School Finance. This study also disclosed the authors most quoted by these writings in the field.

Definitions and Limitations. In defining terms in this report, important authors was used to describe those authors that were cited the most times in reference material, had more than one publication in the Kansas State University Farrell Library, and were the most complete in their writing about the different subject areas concerning School Finance as disclosed by the subject field study.

Important subjects was used to describe those areas that were included the most times in writings by the authors in the sample study.

Reference literature was used to describe the books that were used in the search for authors and publications. Bibliographies, footnotes, and selected readings portions of publications were used to disclose the names and books of authors in the field of School Finance. This also included The Cumulative Book Index, Subject Guide to Books in Print, Library of Congress Catalog-Books: Subjects, The Publisher's Trade List Annuals, the U.S. Office of Education's Selected Biblio-

raphy of School Finance 1933-1948, and the Education Index.

This study was limited to the content of books that were available in the Kansas State University Farrell Library. Also, this study was confined to books in the field of School Finance.

#### SEARCH FOR AUTHORS IN SCHOOL FINANCE

The first step in this study was to search for the names of authors in the field of School Finance. The names of authors were found in the following reference literature:!

1. Public School Administration by W. G. Reeder.
2. School Finance by J. E. Corbally.
3. Financing Public Schools in the United States by A. J. Burke.
4. Selected References on School Finance by Columbia University.
5. The Cumulative Book Index.
6. School Administration by A. B. Moehlman.
7. Subject Guide to Books in Print.
8. Budgeting in Public Schools by C. A. DeYoung.
9. Principles and Practices of Financial Accounting for Schools by J. G. Fowlkes.
10. Public School Debt Administration by W. E. Castetter.
11. American Public School Finance by W. M. Barr.
12. Selected References on School Finance by U.S. Office of Health, Education, and Welfare.
13. Organization and Administration of Secondary Schools by H. R. Douglass.
14. Library of Congress Catalog-Books: Subjects.
15. School Finance and Local Planning by J. G. Fowlkes.
16. Management of School Money by H. C. Morrison.
17. Selected Bibliography on School Finance by U.S. Office of Education.
18. Business Management of Local School Systems by S. J. Knezevich and J. G. Fowlkes.
19. Problems and Issues in Public School Finance by R. L. Johns and E. L. Morphet.
20. The Publisher's Trade List Annual.
21. School Needs in the Decade Ahead by R. A. Freeman.
22. Public School Finance by P. R. Mort, W. C. Reusser, and J. W. Polley.
23. Financing the Public Schools by E. L. Morphet and R. L. Johns.

The search for the names of authors continued to other reference literature, but the same names and publications of authors reappeared.

This study revealed the names of 156 authors of 170 publications in the field of School Finance. A complete listing of the authors, publication, publisher, date of publication, and the source of reference literature appears in Appendix A, pages 23 through 38.

The following table shows the names of authors that were cited who authored more than one publication, and the number of different publications that were used as references or listed as publications in the literature studied.

TABLE I  
IMPORTANT AUTHORS WITH MULTIPLE PUBLICATIONS  
CITED IN REFERENCE LITERATURE

Author	No. of Publications Cited
Mort, P. R.	11
Burke, A. J.	5
Cubberley, E. P.	5
Fowlkes, J. G.	5
Reeder, W. G.	5
Morphet, E. L.	4
Castetter, W. B.	3
Johns, R. L.	3
Linn, H. H.	3
Reusser, W. C.	3
Buck, A. E.	2
DeYoung, C. A.	2
Engelhardt, F.	2
Freeman, R. A.	2
Harris, S. E.	2
Kendrich, M. S.	2



TABLE I (continued)

Author	No. of Publications Cited
Knezevich, S. J.	2
Morrison, H. C.	2
Pittinger, B. P.	2
Swift, F. H.	2
Vaizey, J.	2

The twenty-one important authors shown in Table I accounted for sixty-nine of the 170 books that were identified in this study. This was forty-one per cent of all the publications identified from reference literature.

#### KANSAS STATE UNIVERSITY LIBRARY HOLDINGS

The second step in this study was to identify the Kansas State University Farrell Library holdings in the field of School Finance. Library research of the card catalog record system of the Kansas State University Farrell Library revealed sixty-nine named authors of 105 different publications. A complete listing of the authors, publications, publisher, and date of publication of this portion of the study appears in Appendix B, pages 39 through 47.

Table II shows the names and number of publications of authors that have had more than one printed book among the Kansas State University Farrell Library holdings in School Finance.

TABLE II  
 IMPORTANT AUTHORS WITH MULTIPLE PUBLICATIONS  
 IN THE KANSAS STATE UNIVERSITY  
 FARRELL LIBRARY

Author	Publications Held by KSU
Mort, P. R.	7
Reeder, W. G.	6
Cubberley, E. P.	5
Noehlman, A. B.	5
DeYoung, C. A.	4
Fowlkes, J. G.	4
Burke, A. J.	3
Castetter, W. B.	3
Engelhardt, F.	3
Freeman, R. A.	3
Linn, H. H.	3
Morphet, E. L.	3
Morrison, H. C.	3
Swift, F. H.	3
Alexander, C.	2
Corbally, J. E.	2
Cyr, P. W.	2
Eastmond, J. N.	2
Edwards, N.	2
Engelhardt, N. L.	2
Harris, S. E.	2
Johns, R. L.	2
Knezevich, S. J.	2
Pittinger, B. F.	2
Rainey, H. P.	2
Reusser, W. C.	2
Rosenstengel, W. E.	2

The twenty-seven authors shown in Table II accounted for eighty-one of the 105 publications concerning School Finance included in the Kansas State University Farrell Library holdings. This was seventy-eight per cent of all the publications in the field shown by this study.

KANSAS STATE UNIVERSITY PARRELL LIBRARY COMPARISON OF  
TO REFERENCES RESEARCHED

A comparison between the holdings of the Kansas State University Library, and those found in the first stage of this study, is shown in the following table.

TABLE III

A COMPARISON BETWEEN PERSONS WHO AUTHORED BOOKS SHELVED  
IN THE KSU LIBRARY AND THOSE WHO WERE CITED  
IN REFERENCE BOOKS

Author	No. of Publications in KSU Library	No. of Publica- tions Cited
Alexander, C.	2	-
Buck, A. E.	-	2
Burke, A. J.	3	5
Castetter, W. B.	3	3
Corbally, J. E.	2	1
Cubberley, E. P.	5	5
Cyr, F. W.	2	1
DeYoung, C. A.	4	2
Eastmond, J. N.	2	1
Edwards, N.	2	1
Engelhardt, F.	3	2
Engelhardt, N. L.	2	1
Fowlkes, J. G.	4	5
Freeman, R. A.	3	2
Harris, S. E.	2	2
Johns, R. L.	2	3
Kendrich, M. S.	-	2
Knezevich, S. J.	2	2
Linn, H. H.	3	3
Mochlman, A. B.	5	1
Morphet, E. L.	3	4
Morrison, H. C.	3	2
Mort, P. R.	7	11
Pittinger, B. F.	2	2
Rainey, H. P.	2	1
Reeder, W. G.	6	5

TABLE III (continued)

Author	No. of Publications in KSU Library	No. of Publica- tions Cited
Reusser, W. C.	2	3
Rosenstengel, W. E.	2	1
Swift, F. H.	3	2
Vaisey, J.	2	1

The above table shows the Kansas State University Farrell Library to house a major portion of the books by these authors concerning the field of School Finance. All authors except two, A. E. Buck and M. Slade Kendrick, who were identified with more than one publication, as disclosed by the author search, also have more than one publication housed in the Kansas State University Library.

A. E. Buck wrote Municipal Finance in 1920 and Public Budgeting in 1929. M. Slade Kendrick wrote Taxation Issues in 1933 and Public Finance in 1951.

A total of thirty authors referred to as references had a total of seventy-six books published. Of these thirty authors, the Kansas State University Farrell Library listed eighty-three of their publications, which was seven more than research had previously discovered.

#### ANALYSIS OF BOOKS BY IMPORTANT AUTHORS

The fourth and final phase of this study was to describe the contents of books concerning School Finance. This was accomplished (1) by exploring the contents of one book by each author from those listed

as important (see page 7), and (2) by taking a sample of every third author on the list of those who had only one publication cataloged in the Kansas State University Farrell Library. A total of forty books was used.

The books used were chosen because: (1) the book was the author's most recent publication; (2) the book was the most recent publication by the author not conflicting with another co-authored book appearing in this sample; or (3) the publication was the author's most complete work in the field of School Finance.

The following are authors used that had more than one publication in the Kansas State University Farrell Library:

- |                    |                  |
|--------------------|------------------|
| 1. Alexander       | 15. Johns        |
| 2. Burke           | 16. Knezevich    |
| 3. Castetter       | 17. Linn         |
| 4. Corbally        | 18. Moehlman     |
| 5. Cubberley       | 19. Morphet      |
| 6. Cyr             | 20. Morrison     |
| 7. DeYoung         | 21. Mort         |
| 8. Eastmond        | 22. Pittinger    |
| 9. Edwards         | 23. Rainey       |
| 10. Engelhardt, F. | 24. Reeder       |
| 11. Engelhardt, N. | 25. Reusser      |
| 12. Fowlkes        | 26. Rosenstengel |
| 13. Freeman        | 27. Swift        |
| 14. Harris         |                  |

To provide support to the study, the authors of one publication were also used. The following authors had one publication cataloged in the Kansas State University Farrell Library. Every third author was used. The capitalised names were those authors whose publications were studied for book content.

- |             |             |
|-------------|-------------|
| 1. Allen    | 5. Brown    |
| 2. Anderson | 6. BURGESS  |
| 3. BARR     | 7. Campbell |
| 4. Benson   | 8. Chase    |

9. CLARKE	25. Messick
10. Del Manzo	26. Norton
11. Douglass	27. O'Brien (Lost)
12. ELIOT	28. OSVIEW
13. Garvey	29. Perry
14. Grace	30. Peel
15. GRAVES	31. POLLEY
16. Gribble	32. Ross
17. Grieder	33. Showalter
18. HAMILTON	34. SLY
19. Hauffaker	35. Staub
20. Hutchinson	36. Strevell
21. JENSEN	37. TIDWELL
22. Joyner	38. Tiege
23. Lindsay	39. Vaizey
24. MC GAUGHY	40. VAN DEN HAAG

The complete listing of the sample and individual books used in this study appears in Appendix C, pages 48 through 51.

The sample study of forty publications in the field of School Finance reported thirty general areas included by authors in their writings. Table IV reported these areas of subject matter, the number of publications reporting each subject, and the corresponding per cent of publications in which these subjects appeared.

TABLE IV

IMPORTANT SUBJECT AREAS IN SCHOOL FINANCE, THE REPORTED NUMBER OF BOOKS IN THE SAMPLE STUDY WHICH CONTAINED THESE AREAS, AND THE CORRESPONDING PER CENT OF BOOKS WHICH INCLUDED THE SUBJECT

Subject Area	No. of Books Reporting Subject	Per Cent Reporting Subject
Bonding	34	85
Local Support	31	77.5
State Support	31	77.5
Taxation	31	77.5
Federal Support	31	77.5

TABLE IV (continued)

Subject Area	No. of Books Reporting Subject	Per Cent Reporting Subject
Equalization, Ability, Willingness	28	70
Finance and Personnel	26	65
Educational Plan and Budget	25	62.5
Financial Accounting	23	57.5
Internal Accounting	19	47.5
Educational Costs	16	40
Insurance	12	30
Control of Education	12	30
Needs and Importance of School Finance	11	27.5
Historical Developments	10	25
Responsibilities for Education	9	22.5
Supplies and Equipment	9	22.5
Basic Concepts of School Finance	8	20
Public Finance	8	20
Property Management	7	17.5
Law	6	15
Public Information	6	15
School Finance and the Economy	5	12.5
Reorganization of School Districts	4	10
Transportation	4	10
State Leadership in Financing Education	4	10
Purchasing	4	10
Recommendations for Programs of Support	3	7.5
Endowments	2	5
Food Services	2	5

The complete list of the subject areas in the field of School Finance and the individual authors that included these areas in their writings appears in Appendix IV, pages 52 through 57.

The authors studied included from one to twenty of the important areas in the field of School Finance in their individual books. Table V was prepared to identify authors with the number of important subject areas in the field of School Finance which were in their publications.

TABLE V  
 IMPORTANT AUTHORS AND THE NUMBER OF IMPORTANT  
 SUBJECTS COVERED IN A SINGLE BOOK

Author	No. of Subjects Reported	:	Author	No. of Subjects Reported
Johns, R. L.	20		Fowlkes, J.	9
Rosenstengel, W.	19		Harris, S.	9
Morrison, H. C.	19		Mort, P.	9
Eastmond, J. N.	18		Hamilton, R.	9
Reusser, W. C.	18		Castetter, W.	8
Engelhardt, N.	17		Cyr, F.	8
Polly, J. W.	17		Freesan, R.	8
McCaughy, J.	16		Pittinger, E.	8
Corbally, J. E.	15		Graves, R.	8
Knezevich, S.	15		Jensen, T.	8
Morphet, E. L.	14		Swift, F.	7
Durke, A.	14		Burgess, W.	7
Alexander, C.	13		Eliot, C.	6
Moehlman, A.	13		Edwards, N.	5
Osview, L.	13		Reeder, W.	4
Barr, W.	12		Tidwell, S.	4
Cubberley, E.	10		Engelhardt, P.	3
Rainey, H.	10		van den Haag, E.	2
Clarke, E.	10		DeYoung, C.	1
Sly, J.	10		Linn, H.	1

The writings published by authors in the field of School Finance indicate the field to contain the following areas of concern: (1) Bonding, (2) Local, State, and Federal Support, (3) Taxation, (4) Equalization, Ability, and Willingness, (5) Finance and Personnel, (6) the Educational Plan and Budget, (7) Financial Accounting, (8) Internal Accounting, (9) Educational Costs, (10) Insurance, (11) Control of Education, (12) Needs and Importance of School Finance, (13) Historical Developments, (14) Responsibilities for Education, (15) Supplies and



Equipment, (16) Basic Concepts of School Finance, (17) Public Finance, (18) Property Management, (19) Law, (20) Public Information, (21) School Finance and the Economy, (22) Reorganization of School Districts, (23) Transportation, (24) State Leadership in Financing Education, (25) Purchasing, (26) Recommendations for Programs of Support, (27) Endowments, and (28) Food Services.

The following nine areas appeared in more than fifty per cent of the writings studied. A description of the area and topics commonly included, as identified from the writings, follows:

Bonding is a method used in financing capital outlay. Bonding includes the process of issuing and selling bonds, the authority to issue, the role of the board of education, administrators, teachers, and citizens in regard to bond issues. Writings also include length of bond issues, legal aspects of bonding, principles and practices of good school bonding, the bonding attorney, getting bids on bonds, school bond records, publicity and methods used to get the bond issue information to the public, reporting to the public on the use of bond proceeds, when to invest funds from bond issues, kinds of investments, when to issue bonds, and alternatives to issuing bonds.

Local Support is the method used by local districts to finance education. Writings included topics on the local tax structure, ability of local districts to support schools, property taxes, assessment practices, property tax exemptions, and tax rate limitations. Writings also included bonding and financing capital outlay and the factors affecting local initiative in financing public schools.

State Support involves fiscal and other relationships of state to local districts. Writings included discussion on measures of educational need for apportioning state aid, the foundation program, transportation provisions, and capital outlay and debt provisions. State support also included taxation, equalization, ability to support, ratios of support and state leadership, and the state regulatory role regarding public School Finance.

Taxation is a method of financing schools. Writings included the objectives of taxation, characteristics of a sound and just system of taxation, local and state tax structures, assessment practices, and tax rate limitations. Taxation included the various types of taxes used to support schools, which were: property taxes, non-property taxes, consumption taxes, personal income taxes, corporate net income taxes, severance taxes, death and gift taxes, and taxes on banks, insurance companies, and public utilities. Also included were proposals for tax revision and projected potential sources of revenue.

Federal Support was mainly concerned with the question of the role Federal Government should play in financing education in the United States. Writings included discussions on education as a national interest, inequalities among states' ability to support and need, the present characteristics of Federal aid and issues related to the extension of Federal aid. This included grants for the general and specific support of education, methods of distribution of Federal funds which are based on land area held by each state, population, matching funds, and equal-

ization programs. States' rights, Federal control, and support of non-public schools was also discussed.

Equalization, Ability, and Willingness is concerned with taking money where it is and spending it where it is needed. This area included writings regarding equal educational opportunity for all citizens through equal distribution of money. This included discussion of state and Federal as well as local support in the financing of education.

Finance and Personnel is concerned with problems relating to the welfare of personnel within the school system. These topics included contracts, retirement and disability, salaries and salary scheduling, leaves of absence, personnel records, and the liability of school employees.

The Educational Plan charts the educational course of action for the school and is consistent with the long range educational plans of the community. The Budget is the complete financial plan for a definite period of time which is based upon careful estimates both of expenditure needs and probable income. Writings included the development of the budget, the budget as an educational instrument, preparation, the budget format, presentation and adoption, administering the budget, and budget appraisal.

The general function of Financial Accounting in a school is to help carry out the purposes of the school. Writings included the functions of helping to develop the educational program, meeting the legal requirements as to expenditures of funds, giving data for cost studies, and furnishing the necessary information for budget building and report-

ing. Authors included characteristics of a good accounting system, classification of receipts, classification of expenditures, monthly recapitulation of receipts and expenditures, the general ledger, machine accounting, payroll accounting, financial statements, reports, and costs in their writings in this area.

The above areas of School Finance were reported in over fifty per cent of the books studied. Other areas included in School Finance that were reported in less than fifty per cent of the books studied included: internal accounting, educational costs, insurance, control of education, the needs and importance of School Finance, the historical developments of School Finance, and responsibilities for education. Additional areas included were supplies and equipment, basic concepts of School Finance, public finance, property management, law, public information, School Finance and the economy, reorganization of school districts, transportation, state leadership in financing education, purchasing, recommendations for programs of school support, endowments, and food services. Most authors identified the same basic concerns in the field of School Finance as areas, however, organization of content placed topics in different areas and determined extent of coverage.

#### SUMMARY AND CONCLUSIONS

Summary. The first part of this report was concerned with the search for the names of authors in the field of School Finance. The study revealed the names of 156 authors of 170 publications. It was

found that forty-one per cent of these publications were written by only twenty-one authors.

The second phase of the study involved making a complete listing of the Kansas State University Farrell Library holdings in the field of School Finance. The study disclosed that the library houses 105 publications by sixty-nine authors. Again, the study showed that the majority of publications were written by a small number of individuals. The study disclosed that twenty-seven authors accounted for eighty-one of the 105 publications, which was seventy-eight per cent of the books in the Kansas State University Farrell Library regarding School Finance.

The third portion of the study was a comparison between the important authors disclosed by the author search in reference literature and the Kansas State University holdings in School Finance. The study showed that a total of thirty authors identified in reference literature had written a total of seventy-six of the books published. Of these thirty authors cited, the Kansas State University Farrell Library cataloged eighty-three of their books. This was seven more than the author's search in reference literature revealed.

The subject areas included in the field of School Finance were also studied. All authors who had more than one publication included in the Kansas State University Farrell Library holdings and a sample of the "one-book" authors were studied in regard to book content. The report disclosed thirty general subject areas included in books by forty different authors. The study showed bonding was included in eighty-five per cent of the writings. Local, state, and Federal support and taxa-

tion were included in seventy-seven and one-half per cent of the publications. Other subject areas that were included in more than fifty per cent of the various books were: equalization, ability, and willingness, seventy per cent; personnel, sixty-five per cent; the educational plan and budget, sixty-two and one-half per cent; and financial accounting, fifty-seven and one-half per cent. The report also disclosed that the writings included from one to twenty of the important subjects of School Finance.

Conclusions. The first conclusion is that bonding, local, state, and Federal support, taxation, equalization, ability, and willingness, finance and personnel, the educational plan and budget, and financial accounting appeared in more than fifty per cent of the studied writings.

Also, the Kansas State University Farrell Library holdings are substantial in the field of School Finance in terms of number of publications cataloged and the adequacy of content of the publication.

A third conclusion is that the majority of writings published in the field of School Finance are authored by a small per cent of individuals. Both the author search in reference literature and the library research disclosed this fact.



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- Moehlman, Arthur B. Public School Finance. Chicago: Rand McNally & Company, 1927.
- Morphet, Edgar L., and R. L. Johns. Financing the Public Schools. New York: Prentice-Hall, Inc., 1960.
- Morrison, Henry C. School Revenue. University of Chicago Press, 1930.
- Mort, Paul R., and D. H. Ross. Principles of School Administration. Second Edition. New York: McGraw-Hill Book Company, Inc., 1957.
- Osview, Leon, and W. B. Castetter. Budgeting for Better Schools. New York: Prentice-Hall, Inc., 1960.
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- Rainey, Homer P. Public School Finance. New York and London: The Century Company, 1929.
- Reeder, Ward G. Campaigns for School Taxes. New York: MacMillan Company, 1946.
- Reusser, W. C., and P. R. Mort. Public School Finance. New York: McGraw-Hill Book Company, Inc., 1941.
- Rosenstengel, William E., and Calvin Grieder. Public School Administration. New York: The Ronald Press Company, 1954.
- Sly, John F. Financing Education in the Public Schools. Tax Institute, Princeton, 1956.
- Swift, Fletcher H. Federal and State Policies in Public School Finance in the United States. Boston: Cinn & Company, 1931.
- Tidwell, Sam B. Public School Fund Accounting. New York: Harper & Bros., 1960.
- Van Den Haag, Ernest. Education as Industry. New York: A. M. Kelley, 1956.

## APPENDIX A

AUTHORS AND PUBLICATIONS CONCERNING SCHOOL FINANCE  
FOUND IN RESEARCH OF REFERENCE MATERIAL

Author	Book	Publisher	Date	Source
Akerly, Harold E.	School Business Administration	Ronald Press	1956	Public School Administration
Alberty, Harold	Reorganizing the High School Curriculum, Rev. Edition	MacMillan Company	1953	Public School Administration
Allen, E. D. O. H. Brownlee	Economics of Public Finance, 2nd Edition	Prentice-Hall, Inc.	1954	School Finance
Allen, Nellis P.	The Federal Government and Education	McGraw-Hill Book Co., Inc.	1950	School Finance
Anderson, Wm.	The Units of Government in the United States	Chicago Public Administration Service	1942	Financing Public Schools in U.S.
Axt, Richard G.	Federal Government and Financing Higher Education	Columbia University Press	1952	Selected References on School Finance
Bagley, Wm. C.	Determinants in Education	Warwick & York, Inc.	1925	Public School Finance
Bart, Wm. Monford	American Public School Finance	American Book Company	1960	Cumulative Book Index--June 1959-December 1960
Barnard, Chester I.	Organization and Management	Cambridge-Harvard University Press	1948	School Administration
Benson, Charles S.	Economics of Public Education	Houghton-Mifflin Co.	1962	Subject Guide to Books in Print
Bitterman, Henry J.	State and Federal Grants in Aid	Mentzer, Bush, & Company	1938	Financing Public Schools in U.S.
Bredfield, James H. Stewart H. Moredock Blauch, Lloyd E.	Measurement and Evaluation in Federal Relations to Education, Rev. Edition	MacMillan Company	1957	Public School Finance
Bredley, John H. Evanlee, O. H. E. D. Allen	Patterns of Survival Economics of Public Finance, 2nd Edition	MacMillan Company Prentice-Hall, Inc.	1950 1936 1954	Selected References on School Finance School Administration School Finance

Author	Book	Publisher	Date	Source
Bruero, H. A. Lazarus Buck, A. E.	Applied Budgeting Municipal Finance	McGraw-Hill MacMillan Company	1926 1920	Budgeting in Public Schools Management of School Money
Buck, A. E. Buehler, Alfred C.	Public Budgeting Public Finance, 3rd Edition	Harper & Eros. McGraw-Hill	1929 1948	School Finance American Public School Finance
Buehler, W. Eardolph	Trends in School Costs	Russell Sage Foundation	1920	Financing Public Schools in U.S.
Burke, Arvid J.	Defensible Spending for Public Schools	Columbia University Press	1943	School Finance
Burke, Arvid J.	Economics of Public School Spending	New York State Tea- chers Association	1943	Selected References on School Finance
Burke, Arvid J.	Financing Public Schools in United States	Harper & Eros.	1951	School Finance
Burke, A. J. F. Cyr P. R. Mort	United States Financing Public Schools in United States, Rev. College Edition Paying for Our Schools	Harper & Eros. International Text- book Company	1957 1948	Cumulative Book Index, Jan. 1957- Dec. 1960 American Public School Finance
Burklead, Jesse	Government Budgeting	John Wiley & Sons, Inc.	1956	School Finance
Butterworth, J. E.	Problems in State High School Finance	World Book Company	1918	Financing Public Schools in U.S.
Carr, W. C.	School Finance	Stanford University	1933	Financing Public Schools in U.S.
Case, Wiram C.	Handbook of Instruction for Recording Disbursements for School Purposes	C. F. Williams & Sons	1916	Principles and Prac- tices of Financial Accounting for Schools

Author	Book	Publisher	Date	Source
Castetter, W. B. L. Cevier	Budgeting for Better Schools	Prentice-Hall	1960	Cumulative Book Index, Jan. 1959-Dec. 1960
Castetter, W. B.	Public Debt Administration	University of Pennsylvania Press	1957	Subject Guide to Books in Print 1962
Castetter, W. B.	Public School Debt Administration	University of Pennsylvania Press	1953	Cumulative Book Index, Jan. 1957-Dec. 1958
Chamberlain, Inaur. C. W. Edwards	The Principles of Bond Investment	Henry Holt & Company	1927	Public School Debt Administration
Chase, Francis S. Edgar L. Morphet	The Forty-Night State System	Chicago Council of State Government	1949	School Finance
Chisholm, Leslie L.	School District Reorganization	University of Chicago	1956	American Public School Finance
Chism, Lealie L.	The Economic Ability of the States to Finance Public Schools	Columbia University	1936	Public School Finance
Clar, Harold P.	Education Steps Up Living Standards	Prepared for Committee on Education, Chamber of Commerce of the United States	1945	Selected References on School Finance, U.S. Department of Health, Education, and Welfare
Cocking, W. D. L. B. Perkins	Schools	Reinhold Publishing Company	1950	Public School Administration
Cook, Wm. A.	High School Administration	Warwick & York	1926	Organization and Administration of Secondary Schools
Cooper, Wm. J. Paul E. Mort	The National Survey of School Finance	Columbia University	1933	School Finance
Corbally, J. E.	School Finance	Allyn & Bacon	1962	Cumulative Book Index, Jan.-July, 1962

Author	Book	Publisher	Date	Source
Courseault, Jesse H.	The Principles of Education	Silver, Burdett & Gonyea	1920	School Administration
Covert, Timon	Selected Bibliography on School Finance 1933-48	Washington-Federal Security Agency Office of Education, Bulletin 1949 #14	1949	Library of Congress Catalog-Book: Subjects 1950-54
Cubberley, E. P.	The Principal and His School	Houghton-Mifflin	1923	Organization and Administration of Secondary Schools
Cubberley, Ellwood	Public Education in the United States	Houghton-Mifflin	1934	Public School Finance
Cubberley, E. P.	Public School Administration	Houghton-Mifflin	1929	Financing Public Schools in U.S.
Cubberley, Ellwood	School Funds and Their Apportionment	Columbia University	1905	School Finance
Cubberley, Ellwood	State School Administration	Barton-Houghton-Mifflin Company	1927	School Finance and Local Planning
Cyr, Frank	Paying for Our Schools	International Text-book Company	1948	American Public School Finance
A. J. Burke	America's Needs and Resources--A New Survey	20th Century Fund, Inc., New York, N. Y.	1955	School Finance
Dewhurst, Fredrick & Association	Budgeting in Public Schools	Odyssey Press, Inc. Northeastern University	1936	School Finance
DeYoung, Chris A.	Budgetary Practices in Public School Administrations	University of Illinois	1932	Financing Public Schools in U.S.
DeYoung, Chris A.	American School Administration	Rinehart & Co., Inc.	1951	School Finance
Dodds, B. L.	School Architecture	MacMillan Company	1919	Organization and Administration of Secondary Schools
Will French				
J. Dan Hull				
Donovan, J. J.				

Author	Book	Publisher	Date	Source
Douglass, Earl B.	Modern Administration of Secondary Schools	Cinn & Company	1954	School Finance
Due, John F.	Sales Taxation	University of Illinois Press	1957	School Finance
Eastmond, J. H. W. E. Eckenstengel	School Finance	Ronald Press	1955	Subject Guide to Books in Print 1962
Edmonson, J. E.	The Legal and Constitutional Basis of a State School System	Public School Publishing Company	1926	Financing Public Schools in U.S.
Edwards, Geo. W. L. Chamberlain	The Principles of Bond Investment	Henry Holt & Company	1927	Public School Debt Administration
Edwards, Newton	Equal Educational Opportunity for Youth	Washington-American Council on Education	1939	School Administration
Engelhardt, Fred Fred Von Borgezrode	Accounting Procedures for School Systems	Columbia University	1927	School Finance
Engelhardt, F. N. L. Engelhardt	Planning School Building Programs	Columbia University	1930	Management of School Money
Essex, D. L.	Bonding Versus Pay-as-You-Go in the Financing of School Buildings	Columbia University	1933	Budgeting in Public Schools
Farley, B. M.	School Publicity	Stanford University Press	1934	Budgeting in Public Schools
Poster, Emery M.	Financial Accounting for Public Schools	U.S. Office of Education, Federal Security Agency, Circular 204, Rev. 1948, Washington, D.C., Government Printing Office	1948	Budgeting in Public Schools School Finance
Fowlkes, John C. Stephen J. Inezevich	Business Management of Local School Systems	Harper & Bros.	1960	Subject Guide to Books in Print 1962
Fowlkes, John C.	Education Index of Free Material	Educators Progress	1961	Subject Guide to Books in Print 1962



Author	Book	Publisher	Date	Source
Fowlkes, John G.	Handbook of Financial Accounting for Schools	Eau Claire Book & Stationery Company	1924	Principles and Practices of Financial Accounting for Schools
Fowlkes, J. C. G. E. Watson	School Finance and Local Planning	Midwest Administration Center	1957	Cumulative Book Index, Jan. 1957-Dec. 1958
Fowlkes, John Guy	Principles and Practices of Financial Accounting for Schools	E. M. Hale & Company	1934	U.S. Office of Education
Fraser, George W.	The Control of City School Finance	The Bruce Publishing Company	1922	American Public School Finance
Freeman, R. A.	School Needs in the Decade Ahead	National Publishing Co.	1958	Cumulative Book Index, Jan. 1957-Dec. 1958
Freeman, R. A.	Taxes for the Schools	National Publishing Co.	1960	Cumulative Book Index, Jan.-July 1961
French, Will J. Dan Hull E. L. Dodds Good, H. C.	American High School Administration	Rinehart & Company, Inc.	1957	School Finance
Grace, A. G. C. A. Yoe	A History of Western Education	MacMillan Company	1947	School Finance
Grossnickle, Foster E.	State Aid & School Costs	McCraw-Hill	1938	Public School Finance
Groves, Harold M.	Capital Outlay in Relation to a State's Minimum Program Financing Government, 4th Edition	Columbia University	1931	School Finance
Hale, Robt. M. Geo. D. Strayer Harris, Seymour E.	The Financing of Education in the State of New York How Shall We Pay for Education?	Henry Hold & Company MacMillan Company Harper & Bros.	1954 1924 1948	American Public School Finance School Finance American Public School Finance



Author	Book	Publisher	Date	Source
Harris, S. E.	More Resources for Education	Harper & Bros.	1940	Cumulative Book Index, Jan.-July, 1961
Harriss, C. Lowell	American Public Finance, 6th Edition	Prentice-Hall	1954	American Public School Finance
W. J. Shults Hartnett, Robt. Clinton	The Right to Educate; Democracy, and Religious Education, a Symposium	American Press	1949	Library of Congress Catalog-Book: Subjects 1950-1954
Henry, Nelson B. J. C. Karrdin	Schools and City Government	University of Chicago	1936	Business Management of Local School Systems
Herrick, John H.	From School Program to School Plant	Henry Holt & Company	1956	Public School Debt Administration
Hull, J. Dan Will French E. L. Dodds Hunt, C. W.	American High School Administration	Reinhart & Company, Inc.	1951	School Finance
Hynds, Harold D.	The Cost and Support of Secondary Education in the State of New York	MacMillan Company	1924	Principles and Practices of Accounting for Schools
Jackson, J. Hugh	Paint Colors	Board of Education, New York City	1944	Public School Administration
	Accounting Principles, 3rd Edition	McCraw-Hill	1951	Business Management of Local School Systems
Joins, R. L. E. A. Meyer	A Method for Calculating an Economic Index of the Taxpaying Ability of Local School Units	University of Florida College of Education	1951	Library of Congress Catalog-Books: Subjects 1950-54
Joins, R. L. E. L. Harjulet	Financing the Public Schools	Prentice-Hall	1960	Cumulative Book Index, Jan. 1959-Dec. 1960
Joins, Roe L.	Problems and Issues in Public School Finance	Columbia University	1952	Financing the Public Schools

Author	Book	Publisher	Date	Source
Joyner, Schuyler C. Henry P. Linn	Insurance Practices in School Administration	Ronald Press	1952	School Finance
Katterle, Zeno D. Ruth E. Pike	Compilation of Laws and Proposals Relating to Federal Aid to Education	State College of Washington	1949	Selected References on School Finance
Kendrich, M. Slade	Public Finance, 3rd Edition	Houghton-Mifflin	1951	American Public School Finance
Kendrich, M. Slade	Taxation Issues	Harper & Bros.	1933	American Public School Finance
Kerwin, Jerome G. N. B. Henry	Schools and City Government	University of Chicago	1938	Business Management of Local School Systems
Kidd, J. R.	Financing Continuing Education	Scarecrow	1962	Cumulative Book Index, Oct. 1962
King, L. A. Harlan Updegraff	Survey of the Fiscal Policies of the State of Pennsylvania in the Field of Education	University of Pennsylvania Press	1922	School Finance
Knezevich, Stephen J.	Administration of Public Education	Harper	1962	Looks in Print 1962
Knezevich, Stephen J. John C. Fowlkes Lewis	Business Management of Local School Systems	Harper	1960	Looks in Print 1962
	Personal Problems of the Teaching Staff	Century Company	1926	Management of School Money
Lindman, Erick L. E. L. Morphet	Public School Finance Programs of the Forty-eight States	Circular 274		Office of Education
Linn, Henry H. Schuyler C. Joyner	Insurance Practices in School Administration	Ronald Press	1952	School Finance
Linn, Henry H.	School Business Administration	Ronald Press	1956	Public School Administration
Linn, Henry H. and others	School Custodians Housekeeping Handbook	Ronald Press	1948	Subject Guide to Looks in Print 1962

Author	Book	Publisher	Date	Source
Lynn, E. S.	Auditing Wisconsin School Districts	University of Wisconsin School of Commerce	1959	Cumulative Book Index, Jan. 1959-Dec. 1960
McLure, Wm. Paul	Educational Cost Analysis	Urbana: Bureau of Education Research, College of Education, University of Illinois	1957	Library of Congress Catalog-Books: Subjects Volume 1, 1958
McKinsey, J. C.	Budgeting Control	Ronald Press	1922	Budgeting in Public Schools
Haller, Robt. R.	A Study of the Comparative Investment Qualities of Five Major Types of School Building Finance	(No reference in source)	1956	Library of Congress Catalog-Book: Subjects 1957, Volume 3
Kelly, Ernest O.	Administering Committee Education	Prentice-Hall	1955	Financing the Public Schools
Meyer, Herbert Albert E. L. Johns	A Method for Calculating an Economic Index of the Taxpaying Ability of Local School Units	University of Florida College of Education	1951	Library of Congress Catalog-Book: Subjects 1950-54
Miller, Van W. E. Spalding	The Public Administration of American Schools	World Book Company	1952	School Finance and Local Planning
Mitchell, H. S.	Manual for School Accounting	Interstate	1961	Cumulative Book Index, Jan.-July 1961
Moe, G. A. A. C. Grace	State Aid and School Costs	McGraw-Hill	1938	Problems and Issues in Public School Finance
Neehlsan, Arthur B.	School Administration, 2nd Edition	Houghton-Mifflin	1951	School Finance
Monroe, Paul	Founding of the American Public School System	MacMillan Company	1940	American Public School Finance
Moredock, Stewart H. James M. Bradford	Measurement and Evaluation in Education	MacMillan Company	1957	Public School Finance

Author	Book	Publisher	Date	Source
Morphet, Edgar L. Francis S. Chase	The Forty-eight State School System	Chicago Council of State Governments	1949	School Finance
Morphet, E. L. R. L. Johns	Financing the Public Schools	Prentice-Hall	1960	Cumulative Book Index, Jan. 1959-Dec. 1960
Morphet, E. L. R. L. Johns	Problems and Issues in Public School Finance	Columbia University	1952	Library of Congress Catalog-Books: Subjects 1955
Morphet, Edgar L. Erick L. Lindan	Public School Finance Programs of the Forty-eight States	Circular 274		Office of Education
Morrison, Henry C.	The Management of School Money	University of Chicago Press	1932	Principles and Practices of Accounting for Schools
Morrison, Henry C.	School Revenues	University of Chicago Press	1930	Principles and Practices of Accounting for Schools
Mort, Paul R.	Federal Support for Public Education	Columbia University	1936	Public School Finance
Mort, Paul R.	The Foundation Program in State Educational Policy; a Review of the Research Studies Relating to the Financing of Schools	University of the State of New York	1957	Library of Congress Catalog-Books: Subjects 1958, Volume 1
Mort, Paul R. F. Cyr	Paying for Our Schools	International Text-Book Company	1948	American Public School Finance
A. J. Burke Mort, Paul R.	Public School Finance, 2nd Edition	McGraw-Hill		Public School Finance
Walter C. Reusser Mort, Paul R.	Public School Finance, 3rd Edition	McGraw-Hill	1960	School Finance
W. C. Reusser John W. Polley Mort, P. R. W. C. Reusser	Public School Finance, 3rd Edition	McGraw-Hill	1960	Cumulative Book Index, Jan. 1959-1960

Author	Book	Publisher	Date	Source
Mort, Paul R.	The Measurement of Educational Need	Columbia University	1924	School Finance
Mort, Paul R.	Principles of School Administration	McGraw-Hill	1946	School Finance
Mort, Paul R.	State Support for Public Schools	Columbia University	1926	School Finance
Mort, Paul R.	Still Unfinished Business	National Education Association	1948	School Finance
John K. Norton	The National Survey of School Finance	Columbia University	1933	School Finance
Mort, Paul R.	Selected References on School Finance	Washington Office of Health, Education, Welfare, Office of Education, Circular 462	1956	Library of Congress Catalog-Books: Subjects 1957
Mrs. J. Cooper	Public Education and Economic Trends	Harvard University Press	1939	American Public School Finance
Munse, Albert Ralph	Still Unfinished Business	National Education Association	1948	School Finance
Edna D. Booher	State Retail Sales Taxation	Bureau of Business Research, Ohio State University	1957	School Finance
Norton, Thomas Lowell	Budgeting for Better Schools	Prentice-Hall	1960	Cumulative Book Index, Jan. 1959-Dec. 1960
Norton, John K.	Simplified School Accounting	Eruce Publishing	1925	Principles and Practices of Accounting for Schools
Paul R. Mort	Schools	Reinhold Publishing Company	1950	Public School Administration
Oster, C. V.	Complication of Laws and Proposals Relating to Federal Aid to Education	State College of Washington	1949	Selected References on School Finance
Owiew, L.				
W. E. Castetter				
Peel, Arthur J.				
Perkins, L. B.				
W. D. Cocking				
Pike, Ruth E.				
Zano B. Katterle				

Author	Book	Publisher	Date	Source
Pittinger, B. F.	An Introduction to Public School Finance	Houghton-Mifflin	1925	Budgeting in Public Schools
Pittinger, Benj. F.	Local Public School Administration	McGraw-Hill	1951	School Finance
Polley, John W. P. R. Mort W. C. Reusser	Public School Finance, 3rd Edition	McGraw-Hill	1960	School Finance
Powell, O. E.	Education Returns at Varying Expenditure Levels	Columbia University	1933	Budgeting in Public Schools
Prime, John H.	Investment Analysis	Prentice-Hall	1952	Public School Debt Administration
Rainey, Homer P.	Public School Finance	The Century Company	1929	Principles and Practices of Accounting for Schools
Reeder, Ward G.	Campaigns for School Taxes	MacMillan Company	1946	Public School Administration
Reeder, Ward G.	Fundamentals of Public School Administration, 4th Edition	MacMillan Company	1958	Subject Guide to Books in Print 1962
Reeder, W. G.	Improvements of Budgeting Accounting, Auditing and Reporting Procedures. In Research Problems in School Finance	American Council on Education	1933	U.S. Office of Education
Reeder, Ward G.	An Introduction to Public Schools Relations	MacMillan Company	1953	Business Management of Local School Systems
Reeder, Ward G.	School Boards and Superintendents, Rev. Edition	MacMillan Company	1954	Public School Administration
Remlein, Madeline K.	The Law of Local Public School Administration	McGraw-Hill	1953	School Finance
Reusser, Walter C. P. R. Mort	Public School Finance, 2nd Edition	McGraw-Hill		American Public School Finance



Author	Book	Publisher	Date	Source
Reusser, Walter C. P. R. Mort John W. Polley	Public School Finance, 3rd Edition	McGraw-Hill	1960	School Finance
Reusser, W. C. P. R. Mort	Public School Finance, 3rd Edition	McGraw-Hill	1960	Cumulative Book Index, Jan. 1959-Dec. 1959
Roe, Wm. H.	State School Administration	Harper & Bros.	1957	American Public School Finance
Rosenstengel, W. E. J. N. Eastmond	School Finance	Ronald Press	1957	Subject Guide to Books in Print 1962
Ross, Donald H.	Administration for Adaptability	Metropolitan School Study Council, New York	1958	Public School Finance
Ruml, Leardsley	Financing Public Education in the Decade Ahead	National Citizens Commission for Public Schools	1954	Public School Finance
Russell, John D.	Finance of Higher Education, Rev. Edition	University of Chicago Press	1954	Selected References on School Finance
Scovell	Interest in Cost	Ronald Press	1924	Management of School Money
Smults, Wm. J. C. Lowell Harress	American Public Finance, 6th Edition	Prentice-Hall	1954	American Public School Finance
Smith, Harry P.	Business Administration of Public Schools	World Book Company	1929	Principles and Practices of Accounting for Schools
Smith, Harvey A.	Economy in Public School Fire Insurance	Columbia University	1930	Principles and Practices of Accounting for Schools
Smith, J.	Appraisal of School Bond Campaign Techniques	University of Southern California Press	1953	Cumulative Book Index, 1953-56
Spalding, Willard E. Van Miller	The Public Administration of American Schools	World Book Company	1952	School Finance and Local Planning

Author	Book	Publisher	Date	Source
Staats, Carl	Planning Your School Building	Chilton Books	1960	Publisher's Trade List Annual 1962
Stocker, F. D.	Dollar Nonproperty Taxes as a Source of Local Revenue	Cornell University Press	1953	School Finance
Strayer, Geo. D. Robt. M. Haig Studensky	The Financing of Education in the State of New York Teacher's Pension Systems in the U.S.	Macmillan Company	1924	School Finance
Swift, Fletcher Harper	Federal and State Policies in Public Finance in the U.S.	D. Appleton & Co.	1920	Management of School Money
Swift, Fletcher H.	A History of the Public Permanent Common School Funds in the U.S.	Ginn & Company	1931	American Public School Finance
Taylor, Phillip E.	The Economics of Public Finance, Rev. Edition	Henry Holt & Co., Inc.	1911	School Finance
Thayer, V. T.	American Education Under Fire	Macmillan Company	1953	American Public School Finance
Thomas, Maurice J.	Public Education and a Productive Society	Harper & Eros.	1944	School Administration
Thurston, Lee M. M. H. Roe	State School Administration	University of Pittsburgh Press	1954	Selected References on School Finance
Updegraff, Harlan L. A. King	Survey of the Fiscal Policies of the State of Pennsylvania in the Field of Education	Harper & Bros.	1957	American Public School Finance
Van Den Haag, Ernest	Education as an Industry	University of Pennsylvania Press	1922	School Finance
Vaisey, J.	The Economics of Education	A. M. Kelley	1956	Subject Guide to Books in Print 1962
Vaisey, J.	The Economics of Education	Faber	1962	Cumulative Book Index, Jan.-July 1962
		Free Press	1962	Cumulative Book Index, Feb. 1963



Author	Book	Publisher	Date	Source
Vest, H. C.	Capital Outlay and the Foundation Program of Education in Utah School Districts	Utah Foundation	1950	Cumulative Book Index, 1953-56
Vickrey, W. S.	Agenda for Progressive Taxation	Ronald Press	1947	School Finance
Von Borgerarode, Fred	Accounting Procedures for School Systems	Columbia University	1927	School Finance
Fred Engelhardt	School Finance and Local Planning	Midwest Administration Center	1957	Cumulative Book Index, Jan. 1957-Dec. 1958
Watson, C. E.	Public Finance	American Book Company	1948	American Public School Finance
J. G. Fowlkes	Nebraska Municipal and School District Bond Issues 1946-54	University of Nebraska	1956	Library of Congress Books: Subjects 1957, Volume 3
Withers, Wm.	Requirements for Certification of Teachers and School Administrators	University of Chicago Press	1935-36	Public School Administration
Windehausen, H.	Efficient Business Administration of Public Schools	Druce Publishing Co.	1932	Principles and Practices of Accounting for Schools
Woellner, R. C.	Requirements for Certification of Teachers and School Administrators	University of Chicago Press	1935-36	Public School Administration
A. M. Wood	How to Raise Money	Denison		Subject Guide to Books in Print 1962
Worath, Geo. F.	A Fourth of a Nation	McGraw-Hill	1957	School Needs in the Decade Ahead
Wood, A. M.				
R. C. Woellner				
Wood, Kirk				
Woodring, Paul				

## APPENDIX B

AUTHORS AND PUBLICATIONS CONCERNING SCHOOL FINANCE  
IN THE KANSAS STATE UNIVERSITY LIBRARY

Author	Book	Publisher	Date
Alexander, Carter	Bibliography on Educational Finance	U. S. Government Printing Office	1932
Alexander, Carter	Educational Finance Inquiry Commission	Macmillan Company	1924
Allen, Harry K.	State Public Finance and State Institutions of Higher Learning in the United States	Columbia University	1932
Anderson, William N.	A Manual of School Officers, Superintendents, Principals, and Board Members	Century Company	1925
Farr, William M.	American Public School Finance	American Book Company	1960
Fenson, Charles S.	The Economics of Public Education	Houghton-Mifflin	1962
Brown, Samuel W.	The Secularization of American Education	Columbia University	1912
Burgess, Warren R.	Trends of School Costs	Russell Sage Foundation	1920
Burke, Arvid J. and H. W. Strevell	Administration of the School Building Program	McGraw-Hill	1959
Burke, Arvid J.	Financing Public Schools in the United States	Harper & Bros.	1951
Burke, Arvid J. and F. M. Cyr P. R. Hoyt	Paying for Our Schools	International Text- book Company	1938
Campbell, Prince L.	Education and the State	University of Oregon Fine Arts Press	1927
Castetter, William B.	Administering the School Personnel Program	Macmillan Company	1962
Castetter, William B. L. Osview	Budgeting for Better Schools	Prentice Hall	1962
Castetter, William B.	Public School Debt Administration	University of Pennsylvania Press	1958
Chase, Francis S. and E. L. Morphet	The Forty-Eight State School System	Council of State Governments, Chicago, Illinois	1949

Author	Book	Publisher	Date
Clarke, Earle	Financing the Public Schools	Survey Committee of the Cleveland Foundation	1915
Corbally, John E.	Educational Administration	Allyn & Bacon	1961
T. J. Jensen	School Finance	Allyn & Bacon	1962
W. F. Staub	Changing Conceptions of Education	Foughton-Mifflin	1909
Corbally, John E., Jr.	Educational Finance Inquiry Commission:	MacMillan Company	1924
Cubberley, Ellwood P.	The Cost of Education in California		
Cubberley, Ellwood P.	The Improvement of Rural Schools	Foughton-Mifflin	1912
Cubberley, Ellwood P.	State and County Educational Reorganization	MacMillan Company	1915
Cubberley, Ellwood P.	State School Administration	Foughton-Mifflin	1927
Cyr, Frank W.	Paying for Our Schools	International Text-book Company	1938
P. R. Mort			
A. J. Burke	Planning Rural Community School Buildings	Columbia University	1949
H. H. Linn			
Cyr, Frank W.	Public School Bonding in Iowa	University of Iowa	1926
Del Manzo, Milton C.	American Education, 4th Edition	McGraw-Hill	1960
DeYoung, Chris A.	Budgeting in Public Schools, 1st Edition	Doubleday, Doran & Co., Inc.	1936
DeYoung, Chris A.	Budgeting in Public Schools, 2nd Edition	John S. Swift	1946
DeYoung, Chris A.	Introduction to American Public Education	McGraw-Hill	1942
Douglass, Earl N.	Organization and Administration of Secondary Schools	Ginn & Company	1932
Eastmond, Jefferson M.	School Finance	Ronald Press	1957
W. E. Rosenstengel			
Eastmond, Jefferson M.	The Teacher and School Administration	Foughton-Mifflin	1959
Edwards, Newton	The Courts and the Public Schools	University of Chicago Press	1949

Author	Book	Publisher	Date
Edwards, Newton	The Courts and the Public Schools; the Legal Basis of School Organization and Administration	University of Chicago Press	1933
Eliot, Charles W.	More Money for the Public Schools	Doubleday, Page & Co.	1903
Engelhardt, Fred Fred von Dorgersarode	Accounting Procedure for School Systems	Columbia University	1927
Engelhardt, Fred Nickolaus L. Engelhardt	Public School Business Administration	Columbia University	1927
Engelhardt, Fred Fred Engelhardt	Public School Organization and Administration	Ginn & Company	1931
Engelhardt, M. L. Fred Engelhardt	Public School Business Administration	Columbia University	1927
Fowlkes, John Guy S. J. Knezevich	Planning School Building Progress	Columbia University	1930
Fowlkes, John Guy George E. Watson	Business Management and Local School Systems Principles and Practices of Financial Accounting for Schools	Harper & Eros.	1960
Fowlkes, John Guy Fowlkes, John Guy George E. Watson	School Bonds School Finance and Local Planning	E. M. Hale & Co.	1934
Freeman, Roger A.	Federal Aid to Education, Boon or Bane?	Eruce Publishing Co.	1924
Freeman, Roger A. Freeman, Roger A.	Financing the Public Schools School Needs in the Decade Ahead	Midwest Administration Center, University of Chicago	1957
Carvey, Nell Ford	Financial Problems Arising from Changes in School District Boundaries	American Enterprise Association	1955
Grace, Alonzo Gaskell A. G. Grace C. A. Moe	State Aid and School Costs	National Publishing Co. National Publishing Co. University of Illinois Press	1958 1958 1946
		McCraw-Hill	1938

Author	Book	Publisher	Date
Craves, Richard	Studies in Public School Finance	University of Minnesota	1923
F. H. Swift			
E. W. Tiegs	A Technique for the Determination of Unit School Cost	University of Iowa	1925
Griffith, Stephen Charles	Public School Administration	Ronald Press	1954
Grieder, Calvin	The Law and Public Education	University of Chicago Press	1941
Wm. E. Rosenstengel			
Hamilton, Robt. Rolla	How Shall We Pay for Education?	Harper & Bros.	1918
Paul R. Kort	More Resources for Education	Harper & Bros.	1960
Harris, Seymour Edwin	Neglected Aspects of Common School Cost in Oregon	University of Oregon	1930
Harris, Seymour E.	School Cost and School Accounting	Allyn & Bacon	1914
Hauffaker, Carl L.	Educational Administration		1961
Hutchinson, J. Howard			
Jensen, T. J.	Financing the Public Schools	Prentice Hall	1960
J. E. Corbally			
W. F. Staub	Problems and Issues in Public School Finance	Columbia University	1952
Johns, Roe L.	Insurance Practices in School Administration	Ronald Press	1952
Johns, Roe L.	Administration of Public Education	Harper & Bros.	1962
E. L. Morphet	Business Management of Local School Systems	Harper & Bros.	1960
Joyner, Schuyler C.	Problems in School Administration with Emphasis on Fiscal and Personnel Phases	MacMillan Company	1928
Henry H. Mann	Insurance Practices in School Administration	Ronald Press	1952
Knesewich, Stephen J.	Planning Rural Community School Buildings	Columbia University	1949
Knesewich, Stephen J.			
John G. Fowlkes			
Lindsay, Ernest Earl			
Mann, Henry H.			
Schuyler C. Joyner			
Mann, Henry Harold			
Cyr, Frank W.			



Author	Book	Publisher	Date
Linn, Henry H.	School Business Administration	Ronald Press	1956
McCaughy, J. R.	Education Finance Inquiry Commission	American Council on Education	1924
Messick, John D.	The Discretionary Powers of School Boards	Duke University Press	1948
Moehlman, Arthur B.	Public School Finance	Hard, McHally & Co.	1927
Moehlman, Arthur B.	School Administration	Houghton-Mifflin	1940
Moehlman, Arthur B.	School Administration, 2nd Edition	Houghton-Mifflin	1951
Moehlman, Arthur B.	School Public Relations	Appleton-Century- Crafts	1957
James A. Van Zwell	School Interpretation, Principles and Practices of Community and Public-School Interpretation	D. Appleton-Century Co., Inc.	1938
Moehlman, A. B.	Financing the Public Schools	Prentice Hall	1960
Morphet, Edgar L. R. L. Johns	The Forty-Eight State School System	Council of State Governments, Chicago	1949
Morphet, Edgar L. F. S. Chase	Problems and Issues in Public School Finance	Columbia University	1952
Morphet, E. L. R. L. Johns	Financing of Public Schools in Illinois	MacMillan Company	1924
Morrison, Henry C.	The Management of School Money	University of Chicago Press	1932
Morrison, Henry C.	School Revenue	University of Chicago Press	1930
Mort, Paul R.	Federal Support for Public Education	Chicago Press	1936
Mort, Paul R.	Fiscal Readiness for the Stress of Change	Columbia University	1957
Mort, Paul R. Ebb. Rolla Hamilton	The Law and Public Education	Pittsburgh Press	1941
Mort, Paul R. Donald H. Ross	Principles of School Administration, 1st Edition, 1946, 2nd Edition, 1957	Chicago Foundation Press McGraw-Hill	1957



Author	Book	Publisher	Date
Mort, Paul R.	Public School Finance, 1st Edition	McCraw-Hill	1941
W. C. Reusser	Public School Finance, 3rd Edition	McCraw-Hill	1960
Mort, Paul R.			
W. C. Reusser			
J. W. Polley			
Mort, Paul R.	Paying for Our Schools	International Text- book Co.	1938
Frank W. Cyr			
Arvid J. Burke			
Norton, John Kelley	Unfinished Business in American Educa- tion; an Inventory of Public School Expenditures in U.S.	NEA and American Council on Education	1946
O'Brien, Francis Paul	Economics Possible in Larger School Units	University of Kansas	1934
Osvler, Leon	Budgeting for Better Schools	Prentice Hall	1960
W. B. Castetter			
Peel, Arthur J.	Simplified School Accounting	Bruce Publishing Co.	1925
Perry, Clarence A.	Wider Use of the School Plant	Russell Sage Foundation	1910
Pittinger, Benj. Floyd	An Introduction to Public School Finance	Houghton-Mifflin	1925
Pittinger, Benj. Floyd	Local Public School Administration, 1st Edition	McCraw-Hill	1951
Polley, John W.	Public School Finance, 3rd Edition	McCraw-Hill	1960
P. R. Mort			
W. C. Reusser			
Rainey, Homer Price	Public School Finance	Century Company	1929
Rainey, Homer Price	The Distribution of School Funds in the State of Oregon	University of Oregon	1926
Reeder, Ward G.	The Business Administration of a School System	Ginn & Company	1929
Reeder, Ward G.	Campaigns for School Taxes	MacMillan Company	1946
Reeder, W. G.	A First Course in Education, 4th Edition	MacMillan Company	1960
Reeder, Ward G.	The Fundamentals of Public School Admin- istration, 1st Edition	MacMillan Company	1930
	4th Edition		1958

Author	Book	Publisher	Date
Reeder, Ward Glen	An Introduction to Public School Relations, Rev. Edition	Macmillan Company	1953
Reeder, W. C.	School Boards and Superintendents, a Manual on Their Powers and Duties, Rev. Edition	Macmillan Company	also 1957 1954 also 1946
Reusser, W. C. Paul E. Mort	Public School Finance	McCraw-Hill	1941
Reusser, W. C. P. R. Mort	Public School Finance, 3rd Edition	McCraw-Hill	1960
Rosenstengel, Wm. E. Calvin Grieder	Public School Administration	Ronald Press	1954
Rosenstengel, Wm. E. Jefferson M. Eastmond	School Finance	Ronald Press	1957
Ross, Donald H. Paul R. Mort	Principles of School Administration 1st Edition, 1946, 2nd Edition, 1957	McCraw-Hill	1957
Shewalter, M. D. Sly, John F.	A Handbook for Rural School Officers Financing Education in the Public Schools	Houghton-Mifflin Tax Institute	1920 1956
Staub, W. Frederick T. J. Jensen J. E. Cortally	Educational Administration	Allyn & Bacon	1961
Strevell, Wallace Howes A. J. Burke	Administration of the School Building Program	McCraw-Hill	1959
Swift, Fletcher Harter	European Policies of Financing Public Education Institutions	University of California	1933- 39
Swift, Fletcher H. Richard A. Graves Ernest W. Meigs	Studies in Public School Finance	University of Minnesota	1923
Swift, Fletcher Harter	Federal and State Policies in Public School Finance in the U.S.	Ginn & Company	1931

Author	Book	Publisher	Date
Tiegs, Ernest	Studies in Public School Finance	University of Minnesota	1923
F. H. Fletcher			
E. A. Creves			
Tidwell, Sam B.	Public School Fund Accounting; Principles and Procedures	Harper & Bros.	1960
Valzey, John	The Economics of Education	Free Press of Glencoe	1962
Van Den Haag, Ernest	Education as Industry	A. M. Kelley	1956
Van Zwoil, James A.	School Public Relations	Appleton-Century-Crafts	1957
Arthur B. Moehlman			
Von Borgerstrode, Fred	Accounting Procedure for School Systems	Columbia University	1927
F. Engelhardt			
Waterman, Ivan Russell	Equalization of the Burden of Support for Education	University of California	1932
Watson, Geo. E.	School Finance and Local Planning	University of Chicago	1957
J. C. Fowlkes			
Wiggin, Gladys A.	Education and Naturalism	McGraw-Hill	1962
Woollatt, Lorne Hedley	The Cost-Quality Relationship on the Growing Edge; a Study of Returns for Money Spent in High Expenditure School Systems	Columbia University	1949

## APPENDIX C

REPORT SAMPLE OF AUTHORS AND  
BOOKS USED IN STUDY

Author	Book
1. Alexander, Carter	Educational Finance Inquiry Commission
2. Burke, Arvid J.	Financing Public Schools in the United States
3. Castetter, William B.	Public School Debt Administration
4. Cortally, John E., Jr.	School Finance
5. Cubberley, Ellwood P.	State School Administration
6. Cyr, Frank W.	Paying for Our Schools
P. R. Mort	
A. J. Burke	
7. DeYoung, Chris A.	Budgeting in Public Schools, Second Edition
8. Eastmond, Jefferson M.	School Finance
W. E. Rosenstengel	
9. Edwards, Newton	The Courts and the Public Schools
10. Engelhardt, Fred	Accounting Procedure for School Systems
F. von Bergerarode	
11. Engelhardt, M. L.	Public School Business Administration
F. Engelhardt	
12. Fowlkes, John Guy	School Finance and Local Planning
C. E. Watson	
13. Freeman, Roger A.	Financing the Public Schools
14. Harris, Seymour E.	More Resources for Education
15. Johns, Roe L.	Problems and Issues in Public School Finance
E. L. Morphet	
16. Knezovich, Stephen J.	Business Management of Local School Systems
J. G. Fowlkes	
17. Linn, Henry H.	Insurance Practices in School Administration
S. C. Joyner	
18. Moehlman, Arthur B.	Public School Finance
19. Morphet, Edgar L.	Financing the Public Schools
R. L. Johns	
20. Morrison, Henry C.	School Revenue
21. Mort, Paul R.	Principles of School Administration
D. H. Ross	
22. Pittinger, Benjamin F.	An Introduction to Public School Finance
23. Rainey, Homer P.	Public School Finance
24. Reeder, Ward G.	Campaigns for School Taxes
25. Reusser, W. C.	Public School Finance
P. R. Mort	
26. Rosenstengel, William E.	Public School Administration
C. Crieder	

Author	Book
27. Swift, Fletcher H.	Federal and State Policies in Public School Finance in the United States
<u>One Book Authors</u>	
Allen, Harry K. Anderson, William N.	American Public School Finance
28. Barr, William M. Benson, Charles S. Brown, Samuel W.	Trends of School Costs
29. Burgess, Warren R. Campbell, Prince L. Chase, Francis S.	Financing the Public Schools
30. Clarke, Earle Del Manzo, Milton C. Douglass, Karl R.	More Money for the Public Schools
31. Eliot, Charles W. Carvey, Neil F. Grace, Alonzo G.	Studies in Public School Finance
32. Graves, Richard F. H. Swift E. W. Tiegs Cribble, Stephen Grieder, Calvin	The Law and Public Education
33. Hamilton, Robert R. P. R. Mort Nauffaker, Carl L. Hutchinson, J. Howard	Educational Administration
34. Jensen, T. J. J. E. Corbally W. F. Staub Joyner, Schuyler C. Lindsay, Earnest E.	Educational Finance Inquiry Commission
35. McCaughy, J. R. Messick, John D. Norton, John K. O'Brien, Francis P.	LOST
36. Osview, Leon W. B. Castetter Peel, Arthur	Budgeting for Better Schools
37. Perry, Clarence A. Polley, John W. P. R. Mort W. C. Reusser Ross, Donald H. Showalter, N. D.	Public School Finance, 3rd Edition

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Author	Book
38. Sly, John F. Staub, W. Frederick Strevell, Wallace H.	Financing Education in the Public Schools
39. Tidwell, Sam B. Tiegs, Ernest W. Vaisey, John	Public School Fund Accounting
40. Van Den Haag, Ernest	Education as Industry

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## APPENDIX D

IMPORTANT SUBJECT AREAS IN SCHOOL FINANCE AND THE IMPORTANT  
AUTHORS THAT INCLUDED THESE AREAS IN THE STUDIED BOOK

Subject Area	Authors		
Bonding	1. Alexander	18. Mort	
	2. Burke	19. Pittinger	
	3. Castetter	20. Rainey	
	4. Corbally	21. Reeder	
	5. Cubberley	22. Reusser	
	6. Cyr	23. Rosenstengel	
	7. Eastmond	24. Swift	
	8. Edwards	25. Farr	
	9. Engelhardt, N.	26. Burgess	
	10. Fowlkes	27. Clarke	
	11. Freeman	28. Eliot	
	12. Harris	29. Graves	
	13. Johns	30. Jensen	
	14. Knezevich	31. McCaughy	
	15. Moehlman	32. Osview	
	16. Morphet	33. Polley	
	17. Morrison	34. Sly	
Local Support and	1. Alexander	17. Mort	
	2. Burke	18. Pittinger	
State Support and	3. Castetter	19. Rainey	
	4. Corbally	20. Reusser	
Federal Support	5. Cubberley	21. Rosenstengel	
	6. Cyr	22. Swift	
	7. Eastmond	23. Farr	
	8. Engelhardt, N.	24. Burgess	
	9. Fowlkes	25. Clarke	
	10. Freeman	26. Graves	
	11. Harris	27. Hamilton	
	12. Johns	28. McCaughy	
	13. Knezevich	29. Osview	
	14. Moehlman	30. Polley	
	15. Morphet	31. Sly	
	Taxation	1. Alexander	8. Edwards
		2. Burke	9. Engelhardt, N.
		3. Castetter	10. Fowlkes
4. Corbally		11. Freeman	
5. Cubberley		12. Harris	
6. Cyr		13. Johns	
7. Eastmond		14. Moehlman	

Subject Area	Authors	
Taxation (continued)	15. Morphet 16. Morrison 17. Mort 18. Pittinger 19. Rainey 20. Reusser 21. Rosenstengel 22. Swift 23. Barr	24. Burgess 25. Clarke 26. Graves 27. Hamilton 28. McCaughy 29. Oeview 30. Polley 31. Sly
Equalisation, Ability, Willingness	1. Alexander 2. Burke 3. Castetter 4. Corbally 5. Cubberley 6. Cyr 7. Eastmond 8. Engelhardt, N. 9. Fowlkes 10. Freeman 11. Johns 12. Knesevich 13. Morphet 14. Morrison	15. Mort 16. Pittinger 17. Rainey 18. Reusser 19. Rosenstengel 20. Clarke 21. Eliot 22. Graves 23. Hamilton 24. McCaughy 25. Oeview 26. Polley 27. Sly 28. van den Haag
Educational Plan and the Budget	1. Alexander 2. Burke 3. Castetter 4. Corbally 5. Cubberley 6. DeYoung 7. Edwards 8. Eastmond 9. Engelhardt, N. 10. Harris 11. Johns 12. Knesevich 13. Moshman	14. Morphet 15. Morrison 16. Pittinger 17. Rainey 18. Reusser 19. Rosenstengel 20. Clarke 21. McCaughy 22. Oeview 23. Polley 24. Sly 25. Tidwell
Finance and Personnel	1. Alexander 2. Burke 3. Corbally 4. Cubberley 5. Eastmond	6. Edwards 7. Engelhardt, F. 8. Engelhardt, N. 9. Harris 10. Johns

Subject Area	Authors		
Finance and Personnel (continued)	11. Knezevich	19. Clarke	
	12. Moehlman	20. Eliot	
	13. Morphet	21. Hamilton	
	14. Morrison	22. Jensen	
	15. Reeder	23. McCaughy	
	16. Reusser	24. Osview	
	17. Rosenstengel	25. Polley	
	18. Burgess	26. Sly	
	Financial Accounting	1. Alexander	13. Pittinger
		2. Burke	14. Rainey
3. Corbally		15. Reusser	
4. Eastmond		16. Rosenstengel	
5. Engelhardt, F.		17. Clarke	
6. Engelhardt, N.		18. Eliot	
7. Johns		19. Jensen	
8. Knezevich		20. McCaughy	
9. Moehlman		21. Osview	
10. Morphet		22. Polley	
11. Morrison		23. Tidwell	
12. Mort			
Internal Accounting	1. Alexander	11. Morrison	
	2. Burke	12. Pittinger	
	3. Corbally	13. Reusser	
	4. Eastmond	14. Rosenstengel	
	5. Engelhardt, F.	15. Jensen	
	6. Engelhardt, N.	16. McCaughy	
	7. Johns	17. Osview	
	8. Knezevich	18. Polley	
	9. Moehlman	19. Tidwell	
	10. Morphet		
Costs of Education	1. Burke	9. Reusser	
	2. Engelhardt, N.	10. Swift	
	3. Johns	11. Burgess	
	4. Knezevich	12. Eliot	
	5. Moehlman	13. McCaughy	
	6. Morrison	14. Osview	
	7. Pittinger	15. Polley	
	8. Rainey	16. van den Haag	

Subject Area	Authors	
Needs and Importance of School Finance	1. Cyr 2. Eastmond 3. Freeman 4. Harris 5. Johns	6. Mochlan 7. Reeder 8. Rosenstengel 9. Craves 10. Hamilton
Historical Development	1. Eastmond 2. Morrison 3. Mort 4. Pittinger 5. Rosenstengel	6. Barr 7. Craves 8. Jensen 9. McCaughy 10. Polley
Responsibilities	1. Fowlkes 2. Freeman 3. Morrison 4. Mort 5. Reusser	6. Swift 7. Hamilton 8. Polley 9. Sly
Supplies and Equipment	1. Burke 2. Eastmond 3. Engelhardt, N. 4. Johns 5. Morrison	6. Reusser 7. Rosenstengel 8. Jensen 9. Polley
Basic Concepts of School Finance	1. Cortally 2. Eastmond 3. Johns 4. Morphet	5. Morrison 6. Rosenstengel 7. Barr 8. Polley
Public Finance	1. Alexander 2. Burke 3. Cortally 4. Johns	5. Reusser 6. Hamilton 7. McCaughy 8. Tidwell
Property Management	1. Engelhardt, N. 2. Knezovich 3. Morrison 4. Reusser	5. Clarke 6. Eliot 7. Jensen
Law	1. Casterter 2. Edwards 3. Engelhardt, N.	4. Johns 5. Morphet 6. Oeview

Subject Area	Authors	
Public Information	1. Engelhardt, N. 2. Moehlman 3. Pittinger	4. Reeder 5. Rosenstengel 6. Osview
Finance and the Economy	1. Alexander 2. Corbally 3. Morphet	4. Mort 5. Reusser
Reorganization of School Districts	1. Cubberley 2. Cyr	3. Harris 4. Johns
Transportation	1. Eastmond 2. Knezevich	3. Rosenstengel 4. Barr
State Leadership	1. Eastmond 2. Fowlkes	3. Reusser 4. Rosenstengel
Purchasing	1. Alexander 2. Engelhardt, N.	3. Knezevich 4. McCaughy
Recommendations for Programs of State Support	1. Burke 2. Corbally 3. Barr	
Endowments	1. Cubberley 2. Morrison	
Food Services	1. Knezevich 2. Barr	

A STUDY OF AUTHORS AND PUBLICATIONS  
IN PUBLIC SCHOOL FINANCE

by

ROBERT L. DE BRUYN

B. S., Kansas State University, 1961

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AN ABSTRACT OF A REPORT

submitted in partial fulfillment of the  
requirements for the degree

MASTER OF SCIENCE

Department of Education

KANSAS STATE UNIVERSITY  
Manhattan, Kansas

1963



One of the primary considerations of this study was to develop a personal competency and over-all acquaintanceship with important literature and authors in the field of School Finance. It was the purpose of this study (1) to search for authors and literature in the field of School Finance; (2) to examine the holdings of the Kansas State University Farrell Library in regard to books concerning School Finance; (3) to compare Kansas State University holdings with those books by authors identified in this study as important; (4) to identify important authors in the field of School Finance; and (5) to identify the various subject areas the important authors considered in their writings about School Finance.

The procedures and methods used in compiling data for this report included Historical Library Research of books contained in the Kansas State University Farrell Library.

The author first searched for the names of authors of books regarding School Finance through the use of The Cumulative Book Index, Subject Guide to Books in Print, Library of Congress Catalog-Books: Subjects, The Publisher's Trade List Annuals, the U.S. Office of Education's Selected Bibliography on School Finance 1933-1948, Education Index, and many book bibliographies. The study revealed the names of 156 authors of 170 publications. It was found that forty-one per cent of these publications were written by only twenty-one authors.

The second phase of the study involved making a complete listing of the Kansas State University Farrell Library holdings in the field of School Finance. The study disclosed that the library houses 105 publications by sixty-nine authors. Again, the study showed that the majority

of publications were written by a small number of individuals. The study disclosed that twenty-seven authors accounted for eighty-one of the 105 publications, which was seventy-eight per cent of the books in the Kansas State University Farrell Library regarding School Finance.

The third portion of the study was a comparison between the important authors disclosed by the author search in reference literature and the Kansas State University holdings in School Finance. The study showed that a total of thirty authors identified in reference literature had written a total of seventy-six of the books published. Of these thirty authors cited, the Kansas State University Farrell Library cataloged eighty-three of their books.

The subject areas included in the field of School Finance were also studied. All authors who had more than one publication included in the Kansas State University Farrell Library holdings, and a sample of the "one-book" authors, were studied in regard to book content. The report disclosed thirty general subject areas included in books by forty different authors. The study showed Bonding was included in eighty-five per cent of the writings. Local, State and Federal Support and Taxation were included in 77.5 per cent of the publications. Other subject areas that were included in more than fifty per cent of the various books were: Equalization, Ability, and Willingness to support education, seventy per cent; Personnel, sixty-five per cent; the Educational Plan and Budget, 62.5 per cent; and Financial Accounting, 57.5 per cent. The report disclosed that the writings included from one to twenty of the subjects of School Finance.

