

STATE AUDITOR AND INSPECTOR

Reports on Financial Condition of the Mercer County Schools.

COMMENDS BUSINESS METHODS

October 30, 1935.

Honorable James H. Richmond,
Superintendent of Public Instruction,
Frankfort, Kentucky.

Dear Mr. Richmond:

I beg to submit to you herewith the inspection and audit report of the Mercer County Board of Education, and of the records and accounts of W. W. Ensminger, Superintendent of schools, and Lucille Sharp Brown, Secretary of said Board, and of Mercer Co. National Bank, Treasurer, for the year July 1, 1934 to June 30, 1935.

Respectfully submitted,

J. C. MILLS,
Auditor and Inspector.

INSPECTION RECORD

Minutes

The proceedings of the Mercer County Board of Education are recorded in the minute book furnished by this Department. The minutes are read, approved and signed by the chairman and secretary. The board orders are in legal form. The minute book contains a list of county board members and subdistrict trustees, the time of the election, qualifications, and tenure of office. Teachers' service record, teachers' certificate record and teachers' salary record are complete. Teachers are paid according to the salary schedule and the monthly reports are of record in the office.

Financial Record

The financial record has been well kept. Receipts from all sources are recorded in the financial record book furnished by this Department, and are distributed under the various captions showing from what sources receipts were derived, and are properly accounted for. Disbursements are properly entered and distributed under the various captions showing for what purposes disbursements were made. Summaries of receipts and summaries of disbursements are complete and extended to the recapitulation, hence monthly balances are ascertained. Treasurer's monthly financial report and secretary's monthly financial report are made regularly. Financial records are reconciled monthly and the account is in balance.

ANNUAL FINANCIAL REPORT

School Year Ending June 30, 1935

Receipts

Revenue Receipts	
From State per capita apportionment	\$ 29,945.00
Other State Aid	1,218.74
Revenue from property tax	33,106.18
Revenue from poll tax	1,871.84
Revenue from tuition	1,659.00
Revenue from interest on deposits	631.19
Revenue from all other sources	15,129.79
Total Revenue Receipts	\$ 83,061.74

Non-Revenue Receipts

Receipts from all non-revenue sources except temporary loans	13,383.42
Total Non-Revenue Receipts	13,383.42

Grand Total—All Receipts

98,445.16

Disbursements

GENERAL CONTROL:	
Salary of superintendent	900.00
Salary of clerks and stenographers	1,320.00
Office supplies and equipment	117.38
School board per diem and expense	480.00
Operation and maintenance of administrative offices	294.99
Cost of census enumeration	129.40
Other expense of business administration	99.29
Total for General Control	3,341.06

INSTRUCTION:

Salaries of supervisors and principals	5,827.50
Salaries of teachers	5,211.80
Elementary schools—men	34,085.20
Elementary schools—women	5,439.45
High schools—men	1,665.90
Educational supplies	11.41
High schools	228.68
Library and supplementary books	33.83
High schools	134.82
Total for Instruction	52,638.00

OPERATION OF SCHOOL PLANT:	
Wages of janitors and engineers	\$ 290.00
Janitors' and engineers' supplies	71.15
Fuel	1,520.96
Water, light and power	272.88
Other operation expense	32.40
C. Total for Operation	2,187.39

MAINTENANCE OF SCHOOL PLANT:	
Upkeep of grounds; repairs of buildings, and service systems	632.39
Repair and replacement of furniture and equipment	849.49

D. Total for maintenance	1,481.88
FIXED CHARGES:	
Insurance premiums	375.96
Rent	112.50
Contributions and contingencies	198.57

E. Total for Fixed Charges	687.03
AUXILIARY AGENCIES:	

Promotion of health	100.00
Cost of school athletics and playgrounds	151.99
Enforced attendance	375.00
Transportation of pupils	5,640.07
Other auxiliary agencies not tuition	600.00

Total for Auxiliary Agencies	6,767.06
Total for current expenses (A, B, C, D, E, F)	67,102.51

Transfer of tuition to other districts	8,260.00
High school tuition	1,741.00

CAPITAL OUTLAY:	
New furniture and new equipment	1,397.69

Total for Capital Outlay	1,397.69
DEBT SERVICE:	

Sinking fund purposes	
Transfers to school sinking fund	18,000.00

Total Debt Service	18,000.00
Grand Total Disbursements	94,601.20

Recapitulation	
Balance on hand at beginning of year	8,032.05
Total received during the year	98,445.16
Total of balance and receipts	99,477.21
Total disbursed during the year	94,601.20
A. Balance on hand at close of year	\$ 4,976.01
B. Balance in bank at close of year	4,987.36
C. Outstanding checks or unpaid drafts close of year	11.35
Actual Bank Balance (B, minus C)	4,976.01

LIONS ENJOY A NOVEL SESSION

Ladies Night Program at Hotel Harrod Brings Variety of Merriment In Unusual Manner.

Dr. C. E. Allen, or the faculty of Centre College, was the after dinner speaker at the ladies night meeting of the Harrodsburg Lions club at Hotel Harrod Thursday evening. Changing economic conditions in the world was the theme of his interesting talk. Group songs and clever stunts brought lighter entertainment.

Mrs. Donald Edwards, chairman of the community Christmas for children of families on relief, thanked the club members for their generosity in the cause, and stated that a homeless man with two small ragged children had called at her home just before she started to the dinner, asking for aid for the little ones. She suggested that the Lions provide money for the shelter and care of the children at the hospital. A motion was made that the Lions provide for the children and quite a discussion followed with strong opposition from the faction which thought the club could not afford it. Mrs. Edwards said she would send for the children as they might influence the club to do the same.

Another stunt involved a club Christmas gift to its musician, Miss Edna Ison. As President Douglas Curry started around the table to present her with a package, he pretended to stumble, and dropped the box, and, picking it up, said he hoped no damage had been done. When Miss Ison opened the package she found a broken vase. Investigating further she discovered \$20 in the top of the box, her real gift from the Lions. The club voted favorably on the motion to impose a stiff fine on one member, Rev. Clarence Meyers, of the Catholic church, for wearing his (clerical) collar "in reverse."

Hotel Harrod served a delightful three-course dinner which added to the success of evening. About forty were present.

Letter writing will not be a bore to you if you take advantage of this special offer of RYTEX RIO Stationery at \$1.00 a box for 50 sheets and 50 envelopes printed with your Name and Address. This stationery comes in two attractive patterns—with a waving Palm Tree in pastel shades or an Aztec border design on the sheets. See samples at The Herald.

P.T.A. PLAY IS CANCELLED
"The First Commandment," a Biblical play sponsored by the Parent Teachers Association and scheduled to be presented here at the Opera House the night of January 7, has been cancelled due to the inability of the backers to organize the complete cast.

Fifty-five persons from Harrodsburg were to have been in the play but, due to the busy season and several cases of illness, the entire number could not be obtained in time to work up the play for proper presentation to the public.

We were always taught that it costs nothing to say please, but try and say it for nothing when you are sending a telegram.

Balance Sheet as of June 30, 1935.

School Building & Grounds	\$17,659.00
School Furniture & Equipment	26,302.69
Office Equipment	717.38
Securities	16,593.60
Cash in Current Fund	4,976.01

Total Assets

Liabilities

None

Comment

The Mercer County Board of Education and Supt. W. W. Ensminger and Sec. Lucille Sharp Brown are to be highly commended for the splendid business-like manner in which they have conducted the educational affairs of Mercer County.

MERCER COUNTY HIGH SCHOOLS

Show Remarkable Growth and Meet Accrediting Requirements. State Department of Education Approves The Reorganization of Schools.

The Annual High School Reports were recently filed with the State Department of Education, as required by the regulations governing accredited high schools. They show an increased enrollment of 191 elementary pupils and 75 high school pupils in the five county high schools, increasing their accredited standing and indicate rapid growth in the future.

The following official communication from the State School Supervisor will be of interest to the public as it indicates clearly the net results of the new school program for the first year:

Commonwealth of Kentucky, Department of Education, Frankfort.

Supt. W. W. Ensminger, Harrodsburg, Kentucky.

Dear Superintendent:

We have received your high school reports during the holidays and have taken a great deal of interest in checking them. You and your board certainly are to be commended for the wonderful showing made in your high schools.

The reorganization of the schools of your county has put each of your schools on the basis whereby it can be accredited. We were convinced a year ago that the proposed organization would have its effect, as it has had a similar effect wherever consolidation and transportation has been tried.

I note that you have a total increase in enrollment in high schools this year of 75, and a total increase in enrollment in the elementary schools of 191. This increase in enrollment is a large high school within itself.

The increase over last year in the consolidated schools amounts to 43%, and your eighth grade classes are running much larger than they did last year. This is also true of your ninth grade, where the principle increase in enrollment in your high school is found.

With the large 7th and 8th grade classes, that you have this year, you will of course expect another large increase in the 9th grade next year. I am glad that each of your schools has met the requirements for accrediting, and am recommending to the State College Association that the schools be accredited this year. I feel certain that with