THE DEVELOPMENT OF A COST ANALYSIS
INSTRUMENT TO BE USED IN COSTING OUT
THE HIGH SCHOOL MUSIC PROGRAM

DISSERTATION
Presented in Partial Fulfillment of the Requirements for
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By

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CHAPTER I

THE NEED FOR A COST ANALYSIS INSTRUMENT

The Problem

The increasing rise in the total cost of education is a problem facing most communities today. Since educators and the general public are becoming more aware of the ever increasing cost of education in general, it becomes evident that one of the concerns of music educators should be the cost of public school music education and particularly the cost of the high school music program. However, no instrument has ever been developed that will effectively and adequately record the costing out of a high school music program.

The need to identify the total costs of public school education and to examine the costs of the various programs within its structure is becoming more pressing because of the apparently growing resistance to the increasing costs of education. An indication of this resistance is the increase of school-bond failures. According to a report in The National Observer, during a six month period, the voters across the nation defeated over half of the school-bond issues on the ballot. Among the reasons given for this phenomenon is the increase
of taxes that face homeowners.¹

Fox and Levenson reported that, "The 'taxpayers' revolt' is becoming less speculation and more reality. For example, forty per cent of the school tax issues recently submitted to Ohio voters were defeated."² In order to finance schools in the seventies where there will continue to be ever increasing costs in education, Cronin warned that, "The challenges [in financing education] will come in the form of...requests for cost effectiveness evidence not now used to justify increased expenditures."³

A recent government report also provides evidence of a trend by taxpayers to turn down requests from school districts for needed funds. According to the report, during the 1968-69 fiscal year, 56.8 per cent of the bond issues placed on the ballot throughout the United States were passed. In Ohio, 36.8 per cent of the bond issues passed with only six other states having a lower percent of passage than Ohio. The 56.8 per cent passage of school bonds in 1969 represents a steady percentage decline from 1965 when 74.7 per cent of all bond issues were passed. It is interesting to note that if one looks at the per cent of


bond approval based on dollar value, it will be seen that only 43.6 per cent of the dollar amount of the bond issues was passed during the 1968-69 fiscal year compared to 79.6 per cent during the 1958-59 fiscal year—a drop of 36 per cent. 4

If one examines the outcomes of the defeat of school-bond issues, it will be seen that high school music programs and athletics are among the first programs to be cut or adversely affected in some school systems. During these highly inflationary times when the general public is quite concerned about the monies it is asked or required to give through taxes to its schools and other governmental agencies, it is not unreasonable to ask that music programs along with all the various programs that come under the auspices of the public schools be financially and philosophically accountable to the public that provides the revenue to operate the programs.

High school music programs, especially in the instrumental music area, have been criticised for their high cost in relationship to the number of students who participate in the program. It is asserted often that instrumental music programs have a larger budget than science, English, or any other academic subject. Because of the nature of the instrumental music program—high cost

of school owned instruments, travel costs, uniform costs, and other expenses involved in providing various types of public performance—music teachers have obtained funds from sources outside of the school in the form of non-tax dollars. Studies have shown that this non-tax revenue is raised in a variety of ways, including the sale of various items by the students, projects promoted by parent organizations, concert admission charges, and various other methods. How much non-tax revenue is raised and in what proportion to tax revenue is not actually known. This augmentation of the music budget with non-tax revenue is done even though the National Association of Secondary-School Principals advocated in their March 1959 bulletin:

Any subject sponsored by the school and recognized as a school subject or activity should be financed by the school.5

To this writer's knowledge, a complete analysis of the cost of the high school music education program has not been made. Before such a task can be undertaken, it is first necessary to develop a cost analysis instrument that will give as true an accounting as possible of what the costs are, so that a detailed costing out of the program could be made.

Before high school music educators can answer the assertion that music program costs are too high or ask

their school districts to totally finance their programs, it is necessary to identify and justify the cost to both the administration and public. Without this information at hand, it would be inappropriate to ask that scarce tax dollars be used to fully support the high school music program or even try to identify present and future needs. Therefore, the need for a competent cost analysis instrument is evident. However, it must be remembered that a cost analysis instrument can only help one identify the costs that may be attributed to the high school music program. The justification for these costs is governed by the objectives of the music education program and its overall compatibility with the general educational objectives of the school district.

**Objectives**

The objectives of this study were, first, the development of a cost analysis instrument that could be used to cost out the high school music education program. It was assumed that by making a cost analysis instrument available for use with the high school music program, administrators and music educators could cooperatively plan present and future budgetary needs, prepare multi-year budget information, evaluate the program, and make changes that would benefit the program—all by using the most rational and economical means available.

The second objective was to make the cost analysis
instrument flexible and adaptable to the needs of a school district or for the needs of investigators studying cost-factor relationships of the high school music education program. Furthermore, such an instrument could be used in further analyses of various aspects of the music program (e.g., cost-quality or cost-benefit relationships).

The third objective of this study was the design and development of a cost analysis instrument that could be used as a model for other investigators. By identifying attainable costs, especially the hidden costs, this study can eliminate some of the time consuming work in developing and testing other cost analysis instruments.

Questions to be Answered

The questions to be answered by this study were:
1. Can a cost analysis instrument be developed that could be used in any school district in order to cost out its high school music education program?
2. Is it possible to identify all the apparent and hidden costs?
3. Is it possible to record all the costs once they have been identified?
4. What information can the cost analysis instrument yield to a school district?

Of major concern to this investigator was whether or not the cost analysis instrument (once it was developed) could be used or adapted by other investigators to further
study and analyze the high school music program in areas where cost-quality, cost-benefit, or cost-quantity information is needed.

Concerning the first question, it was felt that the cost analysis instrument (hereafter referred to as the instrument) would be ineffective unless it could be used or adapted by any school district. If it could not be used by all school districts, then the information it provided would be useless or inappropriate to some districts. Too, it would not aid further studies.

The second question involved the identification of all costs pertaining to the high school music education program. The major problem was the identification of hidden costs and what costs should or should not be considered.

Question three dealt with the recording of identified costs. It was anticipated that formulas for deriving costs and percents would have to be devised so that the figures could easily be obtained and recorded. If the procedures involved became too complicated, it was assumed that individuals might be unwilling to record the needed information.

Perhaps the most important question was number four—what information would the instrument yield. If the information was of little value to a school district, then the time and energy involved in making the analysis would be wasted. If the information was not significant
for further research, the instrument was useless. However, if the instrument could be developed so that it would yield significant and useful information, it would provide a major service to both a school district and an investigator.

Although the literature about the planning-programming-budgeting system (PPBS) was used in developing the instrument and will be referred to in this study, the investigator's main objective was not to develop an instrument for use solely in a PPBS approach to school district planning. However, it is possible that the instrument may be used to cost out the entire music education program in a school district using PPBS.

**Development of a Cost-Analysis Instrument**

The following procedures were followed in developing a cost analysis instrument for a high school music education program:

**Initial Development and Design**

A survey of literature was made in order to determine what costs, revenue, and other factors should be taken into consideration in the development and design of the instrument. Whenever possible, consultation with experts in the field of school finance was made. Instructions for using the instrument were also developed.
Critique of the Instrument

After the instrument had been initially developed and designed, it was given to selected music educators and administrators to study and critique. This procedure was used in order to accomplish the following objectives:

1. To determine if the instrument's instructions and procedures were clearly stated.
2. To have the music educators and administrators make suggestions for the further development and/or design of the instrument.
3. To determine if there should be any additions or deletions of cost factors and other data related to the overall objectives of the instrument.
4. To use the critiques as a guide in making revisions in the instrument.
5. To field test the instrument in order to determine if it would yield the data related to the objectives of the instrument, and if there was a need for final revisions.

Field Test of the Instrument

School districts of various sizes were selected to make a field test of the instrument by using it to cost out their high school music education programs. The field test would determine: 1) if the instrument would yield the data necessary to accomplish the objectives of the instrument, 2) if there were any problems in gathering and recording the data, 3) if there were suggestions for a final revision of the instrument, and 4) of what value was the
cost analysis of the high school music education program to the school district. Upon completion of the field test, necessary revisions were made and the instrument was presented in its final revised form.

Definition of Terms

The following definition of terms will help the reader better understand the information contained in this study.

Budget. - A budget is "a financial expression of the objectives, programs and activities of a school system." It is that amount of tax revenue reserved for each department in the school to carry on these objectives, programs, and activities.

Cost Accounting. - Cost accounting is "that part of the accounting procedure which deals with reporting, analyzing, and controlling costs of a particular task, program, or subprogram within the local school district." See Chapter II, page 29 for further discussion.

Cost Analysis. - A study and recording of all costs related to the execution of a program.

Cost-Benefit Analysis. - In education, cost-benefit analysis

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refers to a study of all costs related to a specific program and the benefits derived from participation in the program by both the students and community. See Chapter II, page 27 for a more detailed definition.

Cost-Effectiveness Analysis. - Cost-effectiveness analysis is the study of the costs involved in alternative approaches to a program. It is used to help select the approach that will be the most economical in achieving the worthy benefits of a program.

Cost-Factor Studies. - Cost-factor studies refers to studies involving cost-benefit analysis, cost-quality analysis, cost-quantity analysis, and cost-effectiveness analysis.

Cost-Quality Analysis. - In education, cost-quality analysis refers to a study of all costs related to a program and the quality of the program as determined by some external measurable factors. See Chapter II, page 21 for a more comprehensive discussion.

Costing Out. - Recording all the costs, both revenue and expenditures, related to a specific program.

Debt Service. - "Debt service is the classification used in financial accounting that includes expenditures made for payment of bonds, short-term loans, all payments of interest, and payments to sinking funds."  

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Hidden Costs. - Hidden costs are those costs of a program that are indirectly related to the program such as electrical costs, heating costs, service and supply costs, etc.

Performance Budgeting. - Performance budgeting is used interchangeably with "program" budgeting.

Per-Pupil Expenditure. - Per-pupil expenditure is the amount of money per pupil a school district spends on education. It is derived by "... expenditures from current operating funds by a school district ... divided by the average daily membership (ADM) of the school district as reported to the State Department of Education for the given year."\(^9\)

Planning-Programming-Budgeting System (PPBS). - For a comprehensive definition of PPBS, see Chapter II, page 37.

Program. - Simply stated, a program is "the desired achievements of an organization."\(^10\)

Program Budgeting. - Program budgeting is a means of classifying identifiable program costs into alternative approaches to the carrying out of the objectives and activities of a program.

Systems Analysis. - Systems analysis is any analytical


\(^10\)Hartley, Education Planning, p. 5.
that will identify a preferred course of action from two or more alternatives. See Chapter II, page 42 for a more complete discussion.

**Tax Revenue.** - Tax revenue refers to the funds a school system receives from taxes obtained for the purpose of financing education.

**Non-Tax Revenue.** - Non-tax revenue refers to funds received from sources other than tax revenue.

**Unit Cost Analysis.** - Unit cost analysis refers to a cost analysis of a specific part of a total system such as the operating costs of an auditorium within the high school.
CHAPTER II

REVIEW OF THE LITERATURE

Fund Raising

A unique problem that faces many (if not most) high school music teachers is how to raise non-tax revenue in order to support their music programs. As indicated in the previous chapter, the NASSP stated that school districts should totally finance all activities sponsored by the schools.¹ However, we find that high school music teachers and their students devote much time and energy to fund raising projects. As Freeman pointed out:

A . . . trend is evident in the fact that support for the various parts of the music program is coming from sources other than the regular school budget in many communities.² Whether or not this practice is the fault of school districts or music teachers needs to be investigated.

The controversy over school organizations conducting money raising campaigns was written about over

¹"Financing the Music Program," The Bulletin, p. 34.

forty years ago. In a text written for school administrators, Meyer and Eddleman wrote:

Some of them [administrators] contend that it is not proper to allow students to raise moneys for any purpose. If the object for which money is to be raised is of value to the school, they contend, it is worth spending money for, and the expense should be met by the taxpayers of the school district.³

However, they believed in money raising projects for school organizations and wrote, "A far greater number of administrators recognize the value of allowing students to raise money for the financing of their various activities."⁴

Meyer and Eddleman also set the following criteria for choosing a fund raising method: 1) educational value, 2) time, 3) labor, and 4) public approval.⁵

It is the writer's contention that their influence along with the financial problems faced by the schools over the years has played a major role in the continued practice of fund raising by school organizations despite contemporary administrative writings against such practices. It is further believed that the practice of fund raising continues because there is confusion on the part of some music educators about what the goals and objectives of

⁴Ibid., p. 2.
⁵Ibid., pp. 3-4.
music education are, especially at the high school level. If providing public entertainment, traveling to various contests, parades, etc., and being a major public relations medium for the schools are the primary goals of music education, then one may rationalize that extra funds are needed for such activities. However, if one is concerned about the present and future involvement in music by each child who is influenced by the music education program, then a more critical view of the practice of fund raising needs to be taken.

Within the high school music education program, the instrumental music department is probably the most active fund raising organization in the community. Not only is money raised in order to augment the department's budget, but—as most Bowl game and parade enthusiasts can attest—large sums of money are often raised to finance some sort of extended band trip. McGill points out that a high school band in Ohio raised $10,000 to travel to Florida and merely march in the Orange Bowl Parade in Miami. However, the school district itself was in danger of losing its accreditation because of its various sub-standard education programs, and because the homeowners in the community were unwilling to further increase their property taxes in order to support education.6

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Miller pointed out a problem that does face the high school music teacher:

With the rising cost of transportation and other expenses too numerous to mention, bands find it a necessary evil to raise additional funds for trips to festivals, contests, and spring marching trips.7

However, one must ask himself if all these trips are really necessary in order to carry on a successful music program.

In a study made by Nunan, it was reported that in the financing of co-curricular programs:

The method of raising the required funds ran the gamut all the way from outright support by boards of education to junk sales and begging through tag days.8

It is evident to the writer that fund raising is accepted by many high school music teachers as part of the duties of a music teacher. Kennedy praised the efforts of his band parents club in raising funds for the band. Not only was having a band parents organization an easy way to raise money, but he felt the club also provided good public relations for the band within the

7Glen J. Miller, "Fund Raising," The School Musician, September, 1959, p. 48.

Companies that specialize in fund raising products for school organizations have emerged all over the country. When one goes to a state, regional, or national Music Educators National Conference convention, for example, he could be sustained almost by just the candy and fruitcake samples he receives in the exhibition halls. Articles appear in various music magazines in the form of quasi-advertisements for fund raising companies. One music teacher was quoted as saying:

... I don't know of any easier, faster, more dignified or more simple method for an organization to raise a substantial amount of money.\(^9\)

Another music teacher testified:

We now solve our annual financial problems by using this tried-and-proven money-making plan, which to us is a million-dollar idea.\(^10\)

It would seem that fund raising has become an accepted way of life for the music teacher.

Other music teachers and administrators, however, are trying to solve financial problems in ways other than


through the use of fund raising projects. The cost of band uniforms or choir attire can be a heavy financial burden. Copeland suggested that school districts set aside a uniform depreciation fund in which a certain amount is deposited for each uniform per year for the life of the uniforms. By saving this amount every year, enough money will be accumulated at the end of the uniform's life period to purchase new uniforms.\textbf{12}

Showing the taxpayer one's appreciation for his support of the various programs in the schools can also be a problem facing school administrators and, more specifically, the music teacher. Delhaus wrote that one of the ways of giving the taxpayer his money's worth is to "give as many public appearances as you can . . ." and also by accepting civic groups' invitations to perform.\textbf{13}

However, just as the music teacher must avoid exploiting his students' time in fund raising projects, he, too, must avoid the exploitation of his students by providing entertainment at the whim of the public.

Sunderland reported in his study what the major sources of income for bands were. He concluded that there were four principle sources, which are listed in order of their contribution: 1) concerts and shows,


\textbf{13}LeRoy A. Delhaus, "Is Our Instrumental Music Program Pleasing the Taxpayer?" \textit{The School Musician}, April, 1956, p. 34.
2) band booster clubs, 14 3) athletic events, and 4) boards of education. 15

Freeman also reported on the non-tax sources of income being funneled into the music program and adds the Parent Teachers Association (PTA) as a significant contributor. 16

**Tax Support of School Programs**

If the school district provides more money for the music program, therefore eliminating the need for the raising of non-tax revenue, what can the public expect for its increased investment? The following studies may provide an answer to this important question.

Kresge reported a significant finding in his study when he stated that the quality of music activities in the program tends to increase as school district expenditures for the program increased. 17

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14 Band booster clubs are organizations, usually made up of parents of the band members, that help raise funds through various projects for the band.


Dethy found in his study that:

Consistent patterns of quantitative education returns were found to be present to a much greater extent when related to expenditure level than for either of the other two dimensions of school district size or kind.¹⁸

However, Dethy also pointed out in his study that:

School districts of higher expenditure levels tend to exceed those of lower expenditure levels in quantitative educational returns although not to the extent that has been reported in other studies.¹⁹

In Osburn's study of Mississippi school districts, he concluded that, "expenditure per pupil has a significant effect on the quality of education." ²⁰

Mort reported the following about research in the area of cost-quality relationships:

Studies of the relationship (between expenditure level and quality of education) in acceptable organized districts suggest that schools that spend more contribute more to the lifelong personal happiness of their charges and to the social and economic strength of Americans as a people.²¹


Norman pleaded the cause of complete financial support of the music program thirty years ago when he wrote:

If the school board appropriates money towards the purchase of equipment for manual training, home economics, athletics, commercial work, and other so-called special subjects, there is no defensible reason why it should not do so for music.22

In a study made by Scheuerle, it was found that "generally as the enrollment of the school increased, the amount of money spent [by the board of education] for the instrumental music program increased."23 Even though this practice may generally exist among school districts, the proportion of money spent on the music program needs to be examined.

The problem of more financial support for the schools in general is perhaps the biggest problem on the minds of school administrators today. No one argues against the need for tax reform and finding better and more equitable means of financing the schools. James offered the following proposition:


Explain the costs of education to the public in terms of services rendered and schools will be better supported.\textsuperscript{24} 

James further observed a problem that often accompanies increases in school districts' budgets:

First increases in the total budget are allocated across line items, on a flat percentage-increase basis, not on a rationally selective basis; and second, the reason for this is that insufficient information is available at the policy-making level to provide a more rational basis for allocating funds.\textsuperscript{25}

This is one of the major reasons why music educators should carefully plan and present their budgetary needs to their administrators.

It would seem that every music educator should become familiar with the article, "Financing the Music Program" in the NASSP Bulletin and bring it to the attention of his administrators if they are not aware of it. The following excerpts indicate their attitudes toward fund raising activities:

The charging of fees in public schools, except in the case of a damage or breakage deposit tends to be discriminatory and therefore, contradicts the democratic philosophy of free public education . . .


\textsuperscript{25} Ibid., p. 15.
The music organization or department that must resort to using students as salesmen, or to running tag days, is spending time and energy on activities that are not musical. . . . [The music teacher] should be free to devote himself to the musical development of his students. . . .

Taxpayers may resent contributing to school activities they are already supporting, presumably, through taxes. . . .

There are educators and parents who feel that activities sponsored by the school and supported by tax money should be open to the public without charge.26

**Economists and Education**

One of the values of a cost analysis instrument for costing out high school music education programs is in its use in cost-benefit studies. Although many educators do not like to use the terms of economists, most of the literature written on the economics of education are written from the economists point of view.

Thomas compared education to industry:

Activities carried on under governmental auspices are not usually referred to as industries. However, the nation's schools, colleges, and universities do produce similar products—in this case, a set of services. They also are markets for a similar group of goods (e.g., books, classrooms, and equipment) and services (provided by teachers and administrators). Educational institutions therefore constitute a single economic group, and it is legitimate as well as useful to consider education an industry.27

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Thomas defined productivity in education as "the relationship between results (or outputs) and costs (or inputs)."²⁸

It is important here to share Thomas' explanation of the importance of applying a systems analysis approach to education:

In a period of static technology, decisions may be made on the basis of the good judgment of teachers and administrators. In an increasingly complex environment, however, where expectations are rising rapidly and new technologies are constantly being developed, past experience is a poor guide—a formalized set of decision-making procedures is a necessity. Systems analysis partially fulfills this need.

Systems analysis is a method for dealing with certain biological, electronic, or social phenomena: it is based on the fact that they are so complex that it is impossible to describe them completely. Instead, we examine two sets of variables called 'inputs' and 'outputs' and observe relationships among them. The system itself is regarded as unknown and is therefore represented in analogy by the 'black box.'

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Inputs  -->  Black Box  -->  Outputs
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The most difficult part of this procedure, in education, is to define and measure the outputs, or services, of the system. Outputs may be defined at two levels: the first level treats them as the number and types of services produced by a school; the second adds a qualitative dimension.

The total requirements for a given service constitute the input mix; the services themselves, including the number of students, constitute the output mix. The output mix for any given school depends on the nature of the students and the policies of the school board administrative staff.

School board members and administrators perceive schools as service-producing organization. By training teachers, developing curriculum guides, and issuing rules of procedure, they attempt to provide a more or less uniform set of services. Standards of quality are achieved through input specifications—such as minimum levels of teacher training for certification. Since the definition of a service, once established, is difficult to change, input mixes remain relatively stable over time.

The final step in systems analysis is to specify the relationship between the outputs selected for analysis and the inputs necessary to produce them. These inputs include student time, teacher time, and books and equipment, and knowledge. Systems analysis then concentrates on the relationship between the specific mix of inputs selected and the outputs that may be achieved.29

In Burkhead's discussion of cost-benefit analysis, he stated:

In cost-benefit analysis every effort is made to measure comprehensively all costs, monetary and imputed, that are required for a particular education program and to identify all benefits, both to those educated and to others in society. Future benefits are discounted to permit comparisons with present costs. It is then possible to judge the pay-off from educational outlays for either specific programs, . . . or general programs, as for high school education

29 Ibid., pp. 202-3.
in the United States. 30

Burkhead may have been visualizing a PPBS approach when he stated:

An economic analysis of inputs and outputs for a large-city school system school should seek to explain the effects of both additional resources and alternative combination of resources. 31

Burkhead reported that factors other than money affect educational outcomes:

The most important finding of this study is that variations in education outcomes in large-city high schools, measured in terms of test scores, are almost wholly conditioned by the socioeconomic environment of the neighborhoods. The income class of the neighborhood, housing conditions, occupation of parents, ethnic status—these are the important determinants of variations in educational outcomes. 32

Burkhead defined educational product as "the output of the [educational] system measured in terms of the skills and aptitudes transmitted to students. Productivity is increased over time if this product output rises in relation to inputs." He further stated that:

An educational system may thus be said to be efficient if the quantity and/or quality of education are at a maximum from the use of a given volume of resource inputs. 33

31 Ibid., p. 12.
32 Ibid., p. 88.
33 Ibid., p. 4.
In explaining the relationship between cost accounting and cost analysis, Knezevich and Fowlkes stated:

Cost accounting can be defined as that branch of accounting concerned with searching out and reporting all elements of the cost incurred in executing a specific activity or a unit of work. The Expenditure Accounts provide the basic data for reporting how much was spent on a given education function.34

It also provides the raw data needed for cost analysis.

Knezevich and Fowlkes pointed out a problem in studies, such as cost-quality, that must be taken into consideration by any investigator:

At present it is extremely difficult, if not impossible, to measure precisely such qualities [as education outcome] and to relate them to expenditures for education.

Most of the cost-quality studies must of necessity, therefore, be interpreted with care lest zealousness replace the scientific attitude. What is lacking is the development of precise instruments to measure quality in education. The best we have at the present time are instruments which measure certain factors such as length of school term, the professional preparation of teachers, the availability of equipment, and so on, which can be used to good advantage when one presumes that such factors will result in a higher quality of education than if these factors did not exist.35

Knezevich and Fowlkes states, "Except for the period of 1930-1940, public school costs have practically doubled every decade since 1910."36 This explains much

36 Ibid., p. 152.
of the reason school districts are faced with increasing financial problems.

Sources That Influenced the Development of the Cost Analysis Forms

The importance of cost accounting and its influence on the need for a comprehensive cost analysis instrument can better be shown by quoting some material found in Knezevich and Fowlkes:

Cost accounting for schools endeavors [sic] to ascertain and evaluate the cost of units of service performed for or units of benefits received by the public. . . . The fundamental purpose of unit cost analysis is to present and interpret cost data as an aid to management and administration in controlling current and future operations.37

Unit cost analysis would be included in 1) determining operating costs of various school facilities. 2) judging the practicality or efficiency of certain activities and equipment, 3) preparing more accurate budget estimates for activities that can be reduced to measurable units, 4) making more accurate estimates of capital improvement costs, and 5) estimating more accurately the costs of various educational services, programs, activities, or subjects within the school system.38

However, in any cost analysis study one must be very careful how the information is used.

37 Ibid., p. 152-3.
38 Ibid., p. 153.
There are dangers in interpreting the significance of such unit cost analysis. The fact that unit costs for music education at the high school level are higher than those for Latin instruction is no argument whatsoever for increasing, decreasing, or keeping stable the costs for music education. Such decisions must be settled on the basis of philosophical or educational values rather than unit costs.\textsuperscript{39}

When one refers to cost ratios or outlay by a school district, the cost-per-student ratio is one of the most commonly used and widely accepted units. As Edding pointed out:

Clear definition of the concept: "unit" and "outlay" is necessary for meaningful unit outlay calculations. There is general agreement that for calculating current unit outlay the unit to be taken should be the student.\textsuperscript{40}

The importance of charging specific costs to the appropriate programs was pointed out by Zanfino:

To arrive at valid cost data, we must charge expenditures to the specific programs involved and make certain that unit cost figures include the costs which are applicable to specific programs.\textsuperscript{41}

The number of children participating in the high school music program compared to the cost of the program is a factor that needs to be studied. Wayne reported that in a study conducted in Massachusetts, in the upper

\textsuperscript{39}Ibid.


\textsuperscript{41}Frank J. Zanfino, "Get Ready for Cost Accounting." College and University Business, XLIV, No. 4 (April, 1968), p. 57.
three grades of the high school, .5 per cent of the students played string instruments, 4.5 per cent played all other instruments, and 14.4 per cent participated in choral music.\textsuperscript{42}

In the design and development of the cost analysis instrument, many sources were used.

Tidwell was an important source for identifying classifications of expenditures while the writer was developing the cost analysis forms. Some of his classifications utilized were:

1. Administration
   1.1. Salaries

2. Instruction
   2.1. Salaries
      2.1.1. Consultants or supervisors
      2.1.2. Teachers
      2.1.3. Secretarial and clerical assistants
   2.2. Textbooks
   2.3. School libraries and audio-visual
   2.4. Teaching supplies
   2.5. Other expenses

3. Pupil transportation services
   3.1. Contracted services and public carriers
   3.2. Insurance

4. Operation of Plant
   4.1. Salaries
   4.2. Contracted services
   4.3. Heat
   4.4. Utilities
   4.5. Supplies
5. Maintenance of Plant
   5.1. Salaries
   5.2. Replacement of equipment
6. Fixed Charges
   6.1. Employee retirement
   6.2. Insurance
   6.3. Rent
   6.4. Interest
7. Capital Outlay
   7.1. Equipment
   7.2. Buildings
8. Debt Service

Another important source for expenditure categories in education was Edding. Although he listed "water" as an expenditure under operation of plant, this was not included in the cost analysis instrument because of the impossibility of obtaining such costs.\textsuperscript{44}


\textsuperscript{44}Edding, Educational Outlay, pp. 18-23.
In developing the cost analysis instrument, prorating the salary of high school teachers teaching in other areas or in elementary schools had to be taken into consideration. Although Knezevich and Fowlkes do not completely apply to all the factors involved in developing the instrument they were a guide when they stated:

The time method of prorating is based on allocating the expenditures in proportion to the time spent in each of the various activities. To illustrate, if a teacher of music spends 60 per cent of her time with elementary school pupils and 40 per cent of her time with secondary school students, 60 per cent of her salary would be recorded under Salaries for Elementary Teachers and 40 per cent would be posted under Salaries for Secondary School Teachers.45

Average daily membership (ADM) was one kind of data requested in the cost analysis instrument. The National Education Association explained how this figure is obtained.

A pupil is a member of school from the date he is placed on the current roll until he permanently leaves. Membership is the total number of pupils belonging, the sum of those present and those absent. Average daily membership for the school year is an average obtained by dividing the aggregate days of membership by the number of days in which schools were in session.46

45 Knezevich and Fowlkes, Business Managements, pp. 163-4.

In comparison, average daily attendance (ADA) is computed as follows:

The average daily attendance for the school year is the aggregate days the pupils were in school divided by the number of days school was actually in session.\(^47\)

When comparing costs between school districts in terms of ADA or ADM, one must be very careful how the cost figures are to be used. As Knezevich and Fowlkes stated:

Not all schools provide vocational agriculture or vocational home economics programs. Some schools have an extensive music program including vocal music, band instruction, and orchestra work. Others are fortunate if they have a person to direct the band a few periods a week. The great differences in educational programs in secondary schools made the average cost per pupil in average daily attendance of questionable value.\(^48\)

Because average daily attendance (ADA) is a per capita unit that cannot standardized—different states have various methods of computing ADA—Knezevich and Fowlkes stated:

As a raw measure of educational burden, the average daily membership is a better unit than the average daily attendance.\(^49\)

The importance of cost accounting in education is pointed out by Richardson and Chambers:

\(^{47}\) Ibid.

\(^{48}\) Knezevich and Fowlkes, Business Managements, p. 155.

\(^{49}\) Ibid., p. 157.
The major purpose of cost accounting is to record and report precise financial information for use in decision making.50

Stiles pointed out the need for the classroom teacher to be familiar with the area of school finance:

The classroom teacher, as a citizen who is also a professional educator, has a particular obligation to do everything he can to insure the right of every child to attend good schools. Since money is one of the enabling elements needed before good public education can be provided, the teacher should have a thorough understanding of the way in which public funds are provided and how they are spent.51

Even though the following quotation from Judy and Levine is about university administrators, the application of their ideas to public school administrators is evident when he talked about the need for sound financial accountability in the decision making process:

In the absence of necessary information, university decision-makers are forced to 'fly by the seats of their pants.' They must make major decisions concerning capital construction, budgetary planning, staff recruitment, library development, and program planning on the basis of fragmentary and inadequate information. Almost inevitably this means that decisions are not optimal. They often are not efficient. Distressingly, they are frequently not even feasible.


In concrete terms, information deficiency means excess capacity here and shortages there: it means unsubstantiated budgets; it means emergency appeals for funds; it means that the education investment is not paying its maximum dividend.

Green further pointed out the need for financial accountability as it pertains to the superintendent:

Judgments must be applied to a conglomeration of individual decisions all along the way so that the investment of funds made by the community will produce the most efficient and effective allocation of material resources at the operating level.

Where possible, he (the superintendent) should test budget requests against objective criteria, such as per-pupil expenditure standards developed by advisory agencies, as well as previous cost experience within the system. If requests from one building or one department appear excessive in relation to these factors, he must know why this has occurred and whether the reasons are valid in the light of system wide budgetary considerations.

Planning-Programming-Budgeting System

In the study of the literature concerning school finances, one finds a more recent trend in school finance, the adaption of the Planning-Programming-Budgeting System (PPBS) to education.

PPBS achieved nationwide recognition when President Johnson announced in August, 1965 that the Federal


Government was going to adopt "a very new and very revolutionary system of planning and programming and budgeting. . . ." 54

PPBS may be defined as follows:

Planning, programming, and budgeting is the focus of the process of comparison and coordination . . . it involves:
1. Appraisals and comparisons of various . . . activities in terms of their contribution to . . . objectives.
2. Determination of how given objectives can be attained with minimum expenditure of resources.
3. Projection of activities over an adequate time horizon.
4. Comparison of the relative contribution of . . . activities to . . . objectives.
5. Revisions of objectives, programs, and budgets in the light of experience and changing circumstances.55

Smithies further commented about questions that need to be answered under such a system:

When attention moves from the past to the future, two major questions arise separately or in combination. First, how effective is a program in attaining its intended objectives? Second, can existing program results be accomplished at lower cost? These questions attempt to draw a distinction between the effectiveness of a program in achieving its objectives and the efficiency with which it is carried out.56


56 Ibid., p. 48.
Cost-utility analysis (e.g., cost-benefit analysis, cost-effectiveness analysis, etc.) is an important part of PPBS. Fisher stressed the following points:

1. An analytical activity is an important part of the total program-budgeting process.

2. Cost-utility analysis pertains to the systematic examination and comparison of alternative courses of action that might be taken to achieve specified objectives for some future time period. Not only is it important to examine all relevant alternatives that can be identified initially but it is also important to design additional ones if those examined are found wanting.

3. The primary purpose of cost-utility analysis is usually not to make the decision but rather to sharpen the intuition and judgment of the decisionmakers. Identification of the relevant alternatives and clarification of their respective implications are of prime importance.57

Hirsch talked about PPBS and education:

The basic education questions calling for decisions by government officials (and citizens) are as follows: What knowledge and skills should be developed; when, where, how, by whom, and for whom? That is to say, in a given year what kind of education should be offered for how many students, by how many teachers (and support personnel), with what background and training, and in what facilities? In addition, there is the issue of who should pay for the education.58

In commenting about the length of time a program budget should be planned, Hirsch said:


Program budgets should have a reasonable long time horizon (e.g., five years) and permit full-cost pricing.\(^{59}\)

Anshen pointed out the key word in PPBS when he wrote:

The single greatest impact of the program budget in operation, and almost certainly the single greatest contribution, should be its encouragement and support of more rational assessment of ends and means, goals and resources, outputs and inputs. The comprehensive term for this range of activity is 'planning'.\(^{60}\)

Gibbs described what PPBS is concerned with in education:

A planning programming budgeting system is concerned with:

1. developing a program budget;
2. identifying specific objectives within each program;
3. measuring gains toward each objective;
4. developing long-range planning, and
5. considering, systematically, the most effective means of obtaining stated objectives.\(^{61}\)

Gibbs further stated that:

The program budget is simply a more orderly reclassification of all proposed expenditure into classification that are more meaningful to decision makers. It restates all costs by

\(^{59}\) Ibid., p. 191.

\(^{60}\) Melvin Anshen, "The Program Budget in Operation," Ibid., p. 353.

program instead of legal classification.62

He also pointed out the need for program objectives:

Academic objectives, for example, need to be stated in behavioral terms as a step toward measuring gains and considering the many program options.63

And it must also be made clear that "availability to measurement is a critical prerequisite to a viable objective."64

Within the framework of PPBS, reference is often made to the term systems analysis. Quade described systems analysis as follows:

Broadly speaking, any orderly analytical study designed to help a decisionmaker identify a preferred course of action from among possible alternatives might be termed a systems analysis.65

Quade further stated that:

Every systems analysis involves, at one stage, a comparison of alternative courses of action in terms of their costs and their effectiveness in attaining a specific objective . . . . Such evaluations are called cost-effectiveness analyses (or, alternatively, cost-utility and cost-benefit analyses).66

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62 Ibid.
63 Ibid., p. 52.
64 Ibid., p. 53.
66 Ibid., p. 4-5.
in PPBS, the reader is referred to McCullough. The development of the writer's cost analysis instrument was influenced by his statement that:

We must be careful to exclude 'sunk' costs (costs expended in the past). Costs which have been expended in the past are simply not relevant to the question, 'What will it cost in the future to acquire a future capability?' No matter how 'unfair' it may seem, we should not include the past costs, say for older systems, regardless of how much money is involved.

This is the major reason why the cost of inventoried equipment (i.e., instruments, stands, etc., purchased prior to the year under study) was not included in the cost analysis instrument developed in this study.

In making a cost analysis, McCullough wrote:

There are no set rules or fixed procedures which, if followed, would insure the successful accomplishment of a reliable system cost estimate.

Simply stated, a "system" is a means by which an objective may be accomplished.

The following steps should be followed in making a cost analysis:

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69 Ibid., p. 20.

70 Ibid., p. 13.
1. Defining the problem. What is to be costed and under what context and ground rules?

2. Obtaining a specific systems description—in terms of
   a. Equipment description.
   b. Operational concepts and objectives.
   c. Location of facilities.

3. Collecting data for use in preparing the estimates.

4. Converting the systems description information into a statement of resource requirements—in terms of
   a. Equipment.
   b. Facilities.
   c. Trained personnel.

5. Translating the statement of resource requirements into costs, using as a vehicle a comprehensive chart of cost elements, which highlights the significant cost areas for that system.

6. Presenting the cost estimates in terms suitable for the decisionmaker, and dealing with cost sensitivity.

7. Documenting the analysis. 71

   McCullough made an important recommendation when he wrote:

   Costs for cost-effectiveness studies normally should be stated in constant dollars of the latest year available. That is, projected price level changes should be excluded . . . . However, special occasions may arise when it may be necessary or preferable to include projected price level changes in certain of the estimates. In such cases, the price change assumptions should be clearly stated and the magnitude of such changes indicated. 72

   71 Ibid., p. 20.
   72 Ibid., p. 35.
McCullough wrote some guidelines for the decision-makers who must make use of cost estimate studies:

Emphasis therefore must be shifted toward an evaluation of the validity of the study itself and the analysis underlying it. Data, methods, and conclusions must be subjected to intelligent and critical review, and in such a review; the user of cost estimates must pose a number of questions, such as the following:

Have the quantitative factors been properly identified and measured?

Have the uncertainties been singled out, described, and where possible, measured?

Has the study been properly documented? Have the problem definition, the data and their sources, and the methodology been made explicit?73

In describing the need for cost analysis in PPBS Mushkin wrote:

If there were an unlimited amount of resources available to governments, there would be little need for a planning-programming-budgeting system, or even for budgeting. Of course, this is not the case; ... Therefore, in choosing among competing programs it is important to estimate how much of each scarce resource each alternative is likely to require.74

She also stated where cost estimates, the result of cost analysis in PPBS, are used:


Cost estimates are required for each of the three primary products of a PPBS system:
(a) The Budget.
(b) The Multi-Year Financial Plan.
(c) Program Analyses.75

The elements of program costs listed by Mushkin were:

I. One-time, fixed, costs--costs which are essentially invariable with size and duration of program.

Research
Planning
Test and evaluation

II. Investment costs--costs which vary with size of program but not duration.

Land
Building and facilities
Equipment and vehicles
Initial training

III. Recurring costs: (Operating and Maintenance costs)--costs which vary with size and duration.

Personnel salaries, wages and employee benefits for direct operations.
Maintenance of equipment, vehicles and buildings.
Direct contributions and payments to citizens, e.g., welfare payments to the needy.
Payments of extra-governmental institutions for services for citizens; e.g., payments to agencies for foster home services.
Miscellaneous materials and supplies.
Miscellaneous support ('overhead') costs.76

To make a summation of what program budgeting is, Novick wrote:

Program budgeting is planning-oriented. Its main goal is to rationalize policy-making by

75 Ibid.
76 Ibid., p. 7.
providing data on the costs and benefits of alternative ways of attaining proposed public objectives and output measurements to facilitate the effective attainment of chosen objectives.77

Hartley has written perhaps one of the most comprehensive texts on the use of PPBS in education. Hartley stated the following about PPBS:

Its basic distinction from traditional planning procedures is that the focus is upon the outputs of an organization rather than upon its inputs. In the case of a school, the outputs are obtained from the instructional programs and curricular activities.78

Hartley described three time spans in educational planning:

1. Long-range plans: often cover more than five years;

2. Medium-range plans; concerned with three to five years;

3. Short-range plans: pertain to the nearest year.79

He also described the aims of educational planning under a PPBS:

The aims of educational planning are to formulate a system-wide philosophy, general goals, and instructional objectives; organize relevant


79 Ibid., pp. 2-3.
data; determine personnel, space, and material requirements; examine alternative procedures and establish priorities; provide for communications and information retrieval for the system; analyze financial resources; evaluate how well objectives are being met; look to the future; and review the system continually to ensure that objectives are being reformulated and that the system is dynamic and innovative rather than static and rigid. If properly conducted, systematic planning can provide educators with a more complete basis for rational choice. It is a way of attempting somewhat to control the future instead of merely reacting to it and being controlled by it.\(^{30}\)

Hartley described program budgeting as "a subunit of a more comprehensive approach to the study of organizational activities, which, for a lack of a more descriptive term, may be called systems analysis."\(^{31}\) He further said that systems analysis "provides an intellectual technique for unifying the diverse activities of a school in a logically consistent fashion."\(^{32}\) Program budgeting, then, is "the focus for organizational planning, encompassing goal-setting, resource allocation, evaluate review, and revision of objectives."\(^{33}\)

In the contacts made with school officials around the state of Ohio during the development of the cost analysis instrument for this study, several school districts indicated that they anticipated implementing PPBS or were

\(^{30}\)Ibid., p. 3.

\(^{31}\)Ibid., p. 5.

\(^{32}\)Ibid., p. 6.

\(^{33}\)Ibid., p. 7.
considering it. James, Kelly, and Garms reported in their study that they predict that program budgeting will be utilized by increasing numbers of large city school systems during the 1970's. 84

Of special interest to music educators is the following statement by Hartley concerning the program budget:

The program budget, as a component of the planning-programming-budgeting system (PPBS), provides a carefully conceived framework for systematically relating the expenditures of funds to the accomplishment of planned goals and programs. 85

He clarified terms when he said, "The word program in the term program budgeting refers to performance objectives and curricular programs of the school." 86

Cost-effectiveness analysis was described as follows:

Analytic attempts that relate the cost of a particular activity or project to the effective performance or goal-attainment fall under the rubric of cost-effectiveness analysis.

Created as a means of solving problems of choice, cost-effectiveness analysis enables a decision maker to choose from among feasible alternatives on the basis of least cost and greatest effectiveness. 87

85 Hartley, Educational Planning, p. 20.
86 Ibid., p. 21.
87 Ibid., p. 39.
One must remember that PPBS calls for alternative actions as stressed by the following statement:

In order to determine a pay-off function, the costs of a particular course of action should be compared with anticipated benefits and then weighted against alternative courses of action. 88

The elements or design of a program structure are as follows:

1. General system goals - a statement of educational philosophy and policies.

2. Instructional objectives - system wide.

3. General program objectives - groups of instructional program activities with similar objectives.

4. Programs - specified curricular programs.

5. Sub programs - specialized offerings within content areas or grades.

6. Program elements - expenditure items.

7. Program components - nature of program.

8. Tasks - activities performed within each program. 89

Care must always be taken in cost analysis that one does not look at costs alone in making decisions. As Hartley stressed:

One objective of PPBS is to make cost comparisons of competing programs over a time horizon. An inherent danger is that one might judge the merits in terms of cost alone, 90 rather than in comparison with benefits.

88 Ibid., p. 97.
89 Ibid., p. 156.
90 Ibid., p. 236.
Hill and Mattox listed the following criteria in applying a program budgeting system to education:

1. Clear definition of educational objectives.
2. Definition of budget categories in terms of programs that pursue these objectives.
3. Identification of programs costs.
4. Measurement of the effectiveness of programs in terms of progress toward stated objectives.
5. Determination of the most economical means to achieve these objectives.
6. Regular review and revision of objectives, programs and budgets in the light of experience and of changing conditions.
7. Long-range planning and cost projections. 91

In a program cost analysis, the following line item expenditures would be used in education:

1. Administration.
2. Instructional salaries.
3. Instructional materials.
4. Operating costs.
5. Health services.
6. Transportation.
7. Maintenance.
8. Capital outlay.
10. Fixed charges. 92

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92 Hartley, Educational Planning, p. 259.
With perhaps the exception of health services, many individual programs within education could use the expenditure heading listed above.

The need for cost and benefit analysis was pointed out by Burkhead:

Team teaching, teaching machines, individualized study, and remedial and special education programs have precipitated administrators and classroom teachers into a wave of innovation. All of this must be evaluated in economic terms by careful comparisons of costs and benefits so that best practices can be discovered and employed by other school districts. In all of this, again program and performance concepts will be essential.93

Burkhead liked to think of "performance" budgeting which he defined as follows:

The best definition should associate program with a set and performance with a subset, . . . it is possible to have a program budget that is fully costed out in performance terms. This last is the 'ideal' system.94

He further stated:

Program costs will then include teacher's salaries and retirement fund contributions, textbooks, and instructional equipment costs that may be properly assignable to the program, of, say, social studies in the eighth grade. A program budget so arranged should be supported by data on average teacher salary and class size. These costs can then be compared with

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94 Ibid., p. 185.
educational outputs. The only measurement we are likely to possess for such an output is scores on achievement tests, and while such scores are subject to many limitations, and the hazards of comparison are considerable, they should nevertheless be made. The major uncontrolled factor here, of course, is the quality of student input. As is well known, the socio-economic background of students is a major determinant of achievement. It may be possible to estimate expected values of student performance, in relation to socio-economic background, and compare these with actual values to achieve a measure of the school's contribution.

There are two other points at which program and performance approaches can make important contributions. The first of these is in an area approach to budget allocation . . . . Large city school systems do not allocate resources uniformly among the areas within a city . . . . it was found that rich areas get more and poor areas get less per pupil, per teacher, and per building . . . .

A second objective that can be served by a program and performance approach is increased attention to long range fiscal planning and projection . . . . A program approach to school budgeting, together with conventional estimates of enrollment, will serve up the data necessary for such planning and projection. 95

The following statements by Burkhead illustrated his thinking in both program and performance budgeting:

The first step in the installation of a program budget system is an inventory of all activities in a school district and the development of workable definitions of program and administrative responsibility for program. The second step is the development of performance measures for each program. The third step is the introduction of a performance reporting system . . . .

95 Ibid., p. 189-190.
96 Ibid., p. 188.
The merits of program budgeting may be expressed by Stimbert when he reported that through the use of program budgeting, a six year budget prediction of $38,500,000 for one year actually amounted to $38,700,000 when that year's budget was submitted.97

Hill believed that "performance" budgeting is only good for certain activities, "particularly in the functional areas of operation of plant, maintenance of plant, capital outlay, and lunchroom services. The concept of program budgeting is somewhat broader and more suitable for the function of instruction and administration."98

The writer would also like to direct the attention of the reader to two books published and distributed by The RAND Corporation. They will be of interest to those who would want to do further research and study into PPBS and systems analysis in education. One is by Haggart and Carpenter and the other is by Kershaw and McKean.99


Stressing how to use PPBS in education, Alioto and Jungherr stated:

The primary characteristics of PPBS are:
1) identification of fundamental objectives of the school, 2) establishment of relationships of activities to objectives, 3) consideration of long-range aspects of programs, 4) consideration of all related costs, and 5) systematic analysis of alternatives.  

It must be remembered the PPBS received its national recognition when it was implemented in the Federal government (especially the defense department), and it was not long before educators were writing about it or actually trying to incorporate PPBS in education. Whether or not PPBS will provide the answers to some of education's financial questions, or should be used by all school districts are issues yet to be resolved.

Furno did not whole-heartedly support a change over to PPBS by all school systems. He pointed out that it is not an easy task and it does pose some problems. He cautioned administrators when he wrote:

Any administrator contemplating the installation of PPBS should carefully proceed through steps such as the following:

1. Make an inventory of all the district's educational activities.

2. Develop and define a workable number of programs.

3. Categorize related activities and sub-activities involved in each program.

4. Develop a chart of objects of expenditure and corresponding codes.

5. Develop a chart of revenue accounts and corresponding codes.

6. Identify performance measures for each program and its related activities and sub-activities.

7. Construct a data-gathering and processing-reporting system for identified performance measures.101

Summary

The influence of the preceding literature on the development of the cost analysis instrument may be summarized as follows:

1) The literature about various fund raising activities helped identify non-tax revenue categories used in the instrument.

2) The comparisons between tax and non-tax revenue and expenditure data that can be made in FORM E were utilized in the instrument because of the literature that advocated complete support of all school sponsored activities.

3) The literature in the field of public school finance

101 Orlando F. Furno, "Planning Programming Budgeting Systems: Boon or Bane?" Ibid., p. 142.
(e.g., Burkhead, Knezevich and Fowlkes, Edding, Tidwell, et. al.) was a major source for expenditure categories and classifications, methods of obtaining cost-ratio information, and helping to identify cost factors not usually associated with program costs by the average music educator.

Two major problems that are described and cautioned about in the literature must be kept in mind by anyone who may wish to make a cost analysis of his high school music education program. The first problem is that of identifying and stating the objectives of the program before any type of cost analysis is made. Without clearly defined program objectives, the data obtained in the cost analysis cannot be evaluated in terms of meeting the stated objectives of the program.

The second problem of a cost analysis of a program is how will the obtained information be used? The literature cautions the analyst that it is only a tool to help in decision making, and that all factors that influence a program must be considered in the decision making process.

Caution must be taken by any music educator who makes a cost analysis of his program that the obtained cost figures of the program are not compared to other
educational programs that have not been costed out. A program cost, when taken alone, may seem out of proportion with other known cost data (e.g., the district cost-per-pupil ratio) and may be unwisely used by an administrator if all factors of the program are not taken into consideration.
CHAPTER III

THE DEVELOPMENT OF THE COST ANALYSIS INSTRUMENT

There were four separate phases planned for the development and acceptance of the cost analysis instrument:

Phase 1. - The initial development and design of the instrument. This involved the study of cost accounting and related literature, and the actual creation of the instrument itself.

Phase 2. - A study and critique of the instrument by music and public school administrators. As a result of the critique, revisions were made in the instrument, as necessary.

Phase 3. - A field testing of the instrument. Selected school districts used the instrument in costing out their high school music education programs. Final revisions or adjustments of the instrument were made wherever necessary as a result of the field test.

Phase 4. - The final acceptance of the cost analysis forms as an instrument capable of reliably costing out a high school music education program and capable of yielding significant data for various cost-factor studies.

The instrument, if it is to be of future value to
the field of music education, must be useable, adaptable, and capable of being a model for various cost analysis studies.

Initial Development of Cost Analysis Forms

Before the task of designing and developing the cost analysis forms could be undertaken, the writer had to determine what various types of information were needed and how it should be included in the forms. Since the value of the instrument would be determined by the kind of information it could provide and how well it could be adapted for various types of investigation, it would be necessary to identify cost factors that included student and staff information as well. The instrument would have to have the following characteristics:

1. It would identify all cost factors, both evident and hidden, related to the music education department so that a complete costing out of the high school music education program could be made.

2. It would provide the individuals using the instrument the instructions and formulas necessary to record the information.

3. It could not be difficult to use; individuals working with the instrument would not be hampered by difficult mathematical procedures.

4. It would record information that could be used or adapted by a school district in budget planning and control or in a PPBS.
5. It would record information that could be used or adapted to yield data for studies comparing cost-quality, cost-benefit, cost-quantity, or other cost-factor comparisons.

6. It would be designed to take into account the non-tax dollars that are used by many, if not most, high school music education programs.

After the characteristics of the instrument were identified, the task of developing and designing the instrument began. The writer sought guidance and expertise of Dr. Walter Hack and Dr. Desmond Cook of The Ohio State University, Jerold Robinson at The Battelle Institute, Dean George E. Dickson from the University of Toledo, and J. Alan Thomas of the University of Chicago. As a result, the writer was guided to various texts and literature in the field of cost accounting, PPBS, and related areas.

No one specific source was used to design and develop the original cost analysis forms. The writer considered literature that would be of assistance in developing the instrument. In the design and development of the instrument, the primary sources used were as follows:
1. Program costs in general: Burke, Burkhead, Knezevich and Fowlkes, N.Y. Education Department, Snyder, and Zanfino.  

2. Personnel fringe benefits, plant and facility costs, and fixed costs: Edding and Tidwell. 


4. Student participation and accountability in the program: Reason and White, and Wayne. 

5. Format and design of the instrument: Manvel and Scheuerle. 

---


2 Edding, Methods of Analysing Educational Outlay; Tidwell, Public School Fund Accounting. 


It should be pointed out that even though the sources listed above have been categorized, their contributions to the study were not necessarily limited to those categories.

As the instrument was developed, it became evident that the instrument would have to be divided into separate forms so that each of the various kinds of users would have to have a particular form to fill out. For example, different information was provided by music educators and business managers.

After consulting with advisers concerning the design and development of the instrument, the first set of cost analysis forms were made ready for study and critiquing by music supervisors and administrators. It was expected that their evaluations would aid in making necessary revisions in the instrument.

**Content of the Cost Analysis Instrument**

The original cost analysis instrument consisted of the following forms, content, and instructions:

1) **General Instructions for Costing Out the High School Music Education Program.** The instructions were intended to give the person using the instrument the necessary information to carry out the analysis. Each form also had brief instructions in order to help facilitate completing the forms.

2) **General Information Sheet.** The form included general information about the school district that could be
used in cost-factor studies, e.g., type of school
district (city, county, etc.), number of high schools in
the district, grade classifications of schools, student
population (ADM), district budget, and district cost-
per-pupil ratio.

3) FORM A. This form was to be filled out by the district
administrative head of the music program. It concerned
administrative costs related to each high school music
department. The form consisted of the following:

a) Revenue for the high school music education depart-
ment from tax sources (budget) and gifts given to
the district and then distributed to the department.
It was believed that the administrator would have
better access to these figures than the music
teachers.

b) All expenditures that are incurred in the adminis-
tration of the district music program and could be
attributed to a high school music program. This
included the administrators' time and salary,
secretarial time and salary, and material, supply, etc., costs.

c) The average daily membership (ADM) of the high
school. This figure was needed for cost-per-pupil
ratio figures. It was believed the administrator
whose office is located usually in the board of
education building could easily find this
information which the board of education keeps in
its records.
4) FORM B. This form was to be complete by the high school instrumental music teachers. They were to record the following information on the form:

a) All non-tax revenue and its sources. This information would make possible a comparison of income from tax and non-tax sources.

b) The expenditures of the department, both tax and non-tax dollars. Dividing the expenditures into the areas of new equipment, materials, supplies, repairs, travel, miscellaneous expenditures, and each areas' subdivisions would enable one to determine how much money was being spent in each area and in what proportions (tax versus non-tax revenue).

c) High school personnel-students. This information would provide data for cost-per-pupil analyses of the instrumental program.

d) High school personnel-teachers. The data obtained from this section would aid in determining costs of the program (teacher salaries) and gathering information that would help in the study of the costs of various teaching activities within the program, e.g. how much of a teachers' salary could be attributed to the teaching of an orchestra, or an ensemble, etc.

e) Salaries paid for student help, student secretaries, or band managers that may be paid by the
5) FORM C. This form was to be completed by the high school vocal music teachers. It asked for the same information as FORM B, however, the questions were altered in order to make the questions pertinent to the vocal music department.

6) FORM D. The business office was to complete this form. The data from this form concerned fringe benefit costs and other costs recorded and handled by the business office. This included:

a) Fringe benefits received by the music administrators, high school music teachers, secretarial help, and high school custodians. These benefits are part of the total cost of each individual as one calculates their total costs to the high school music department.

b) Information about the size of the facilities. This was needed in order to complete the formulas for determining other costs such as heating, electricity, etc.

c) Heating, electrical, telephone, and maintenance costs. These costs are incurred by any department in keeping its facilities properly functioning. They were included to determine what costs were paid by the board of education in order to have a music education program in the high school. It was believed that these were part of the total
cost of running the program.

d) Debt service is a yearly cost the board of education pays on bonds that helped build facilities, etc. If the board was still paying for bonds that helped build and furnish the high school music department facilities, this cost was included as an overall cost of the music program.

7) FORM E. This form was to be filled out by the high school custodian. It tried to identify and record all cost data related to custodial cost involved with the high school music education program such as:

a) Custodial salaries. A formula to determine the cost of custodial time working in the high school music department was given so that this cost could be charged to the department.

b) Custodial materials and supplies. The form aided in recording the cost of all custodial materials and supplies used in maintaining the music department.

8) FORM F. The cost analysis co-ordinator was to complete this form. This form recorded and compiled all the data from the other forms so that cost figures and other information could be reported and analysed.

The Design of the Cost Analysis Instrument

After it was determined what cost and related factors would be included in the instrument, the development of the instrument's design was undertaken. It was determined
that three types of figures would be recorded, namely: 1) numbers, 2) percentages, and 3) dollars. The forms should be uniform in design so that there would be no confusion in the process of recording the data. It was decided to divide each page of the form into three columns:

1) The first column would contain the questions. Each question would be referred to as a "line," similar to that used by the Federal income tax forms. Period leaders would run from the end of each question to the column where the data was to be recorded in order to eliminate any confusion about where one should enter the appropriate figures.

2) The second column would be used to record number and/or percentage figures. The left side of the column would be used for subtotals while the right side would record total figures. Illustration I shows these procedures in FORM D, Lines D.1 to 4:
D. Facilities:

1. What is the total cubic footage under roof of the high school. (Consult blue prints if not known) ..............

2. What is the total cubic footage of the instrumental music department facilities ........................

3. What is the total cubic footage of the vocal music department facilities

4. Total cubic footage of the music education department (Add line 2. plus line 3.) ........................

Illustration I. Recording subtotal and total data in column two.

3) The third column was used to record all dollar figures. The left side recorded subtotals while the right side recorded totals. Illustration II shows this procedure in FORM B, Lines I.A.1. to 11.

In order to help the person recording the data on the forms, space was included for bringing figures together so that a total could be made. Illustration III from FORM B, Line II.C.5 shows this procedure.

Directional arrows were added to the forms to help the recorder more easily enter totaled figures on appropriate lines. Illustration IV shows the intent of the arrow from FORM B, Lines II.B.10. and 10.a.
### I. REVENUE

A. Revenue received from sources other than the board of education (non-tax revenue):

1. Student government .................. $_____

2. Rental fees paid by students for instruments, uniforms, etc. ......................... $_____

3. Instrumental music parent organizations (band boosters, etc.) ......................... $_____

4. Athletic department .................. $_____

5. Student fund raising projects (candy sales, car washes, etc.) ......................... $_____

6. Admissions to concerts, etc. ........ $_____

7. Monies received from service clubs and other community organizations ........ $_____

8. Instrument or other equipment trade-ins ................................................. $_____

9. Other (please specify) ............... $_____

10. Total (Add lines 1 through 9) ........ $_____

11. Total revenue received from sources other than the board of education (Enter the amount from line 10 on this line) ....................................................... $_____

**Illustration II:** Recording subtotal and total dollar figures in column three.
5. Total non-tax revenue spent on supplies
   Add: lines 1.b. $_____
        2.b. $_____
        3.b. $_____
        Total $_____
5.a. Enter the total of
line 5 on this
line ......................

Illustration III: Bringing figures from other lines so that a total figure could be acquired.

10. Total non-tax revenue spent on materials
   Add: lines 1.b. $  
        2.b. $  
        3.b. $  
        4.b. $  
        5.b. $  
        6.b. $  
        7.b. $  
        8.b. $  
        Total $  
10.a. Enter the total of line 10 on this line ...................... $  

Illustration IV: The intent of the arrow to help recorder totaled figure on appropriate line.

The initial development and design of the first draft of the cost analysis instrument, as a part time task, took eleven months to complete. The instrument was duplicated and prepared for the second phase of its development. A complete set of the first draft of the instrument is included in Appendix A.
Critiquing The Forms

After the original six forms were developed, the investigator selected ten educators, including music educators and school administrators, to study and critique the forms. These men were offered a stipend in the belief that it would be an added incentive to carefully study the forms and offer a well thought out critique. A sample of the cover letter sent to the educators is included in Appendix C.

The educators were selected on the following three criteria:

1) The first criterion was experience in the field of music education and school administration. The music educators were all in administrative positions, e.g. supervisors of music. The one principal selected had a music education background, and the superintendent of public schools had an extensive background in education.

2) The second criterion was the investigator's personal knowledge of the selected men. It was believed that they would give their full attention to the task of critiquing the forms, if they accepted the responsibility.

3) The third criterion was the professional status of the men. Each man had gained recognition as an outstanding educator throughout the state of Ohio.

Of the ten educators selected, six accepted the responsibility of studying and offering critiques of the cost analysis forms. Five of the educators completed and
returned their critique. The first revision of the cost analysis form was based on the critiques received from these five educators. Table 1 shows the background in education of the educators.

Appendix B contains the form on which the educators were to record their written critiques and the instructions they received with the forms.

The First Revision

The writer compiled the results of the five critiques and revised the cost analysis forms. The following is a list of revisions that were made:

1) General Information Sheet: No revisions were made.

2) FORM A: The critiques suggested that there was confusion about the definitions of several terms or the content to be included in some categories. The writer revised several of the questions in order to try to make all instructions clear.

3) FORM B: The following revisions were made:

   a) Lines II.A.4.a. to c. originally read as follows:

   4. Uniforms
      4.a. Tax revenue ............
      4.b. Non-tax revenue ........
      4.c. Total of lines
      4.a. plus 4.b. ............

   Line 4.a. was revised as follows:

   4.a. Tax revenue (Account #F7A) ...
<table>
<thead>
<tr>
<th>Educator</th>
<th>Years involved in the field of education</th>
<th>Type of school system now employed in</th>
<th>No. of high schools in school dist.</th>
<th>Music Background</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor of Music # 1</td>
<td>18</td>
<td>City school system</td>
<td>2</td>
<td>Instrumental</td>
</tr>
<tr>
<td>Supervisor of Music # 2</td>
<td>13</td>
<td>County school system</td>
<td>8</td>
<td>Instrumental</td>
</tr>
<tr>
<td>Director of Music Education</td>
<td>31</td>
<td>City school system</td>
<td>3</td>
<td>Instrumental and Vocal</td>
</tr>
<tr>
<td>Coordinator of Vocal Music</td>
<td>13</td>
<td>City school system</td>
<td>1</td>
<td>Vocal</td>
</tr>
<tr>
<td>Principal</td>
<td>14</td>
<td>City school system</td>
<td>3</td>
<td>Instrumental</td>
</tr>
</tbody>
</table>
Account #F7A is a number used by the boards of education in the state of Ohio to identify monies used for the purpose of purchasing uniforms or choir robes.

b) Line III.B.1. read as follows:

1. Total salaried hours per week (average) you work in the schools ............

It was expanded to include total hours the teachers worked and was changed to read:

1. Total number of hours per week (average) you work in the schools for the board of education ......................

It was believed that the original question was confusing and could be misinterpreted.

c) Lines III.B.2 to III.B.21.a. were either eliminated or revised. The original read as follows:

2. Percent of salaried time teaching high school instrumental music:
   2.a. Band(s) ................
   2.b. Orchestra(s) ............
   2.c. Other groups (e.g., stage band, ensembles, etc.) ..
   2.d. Solos (individual high school students) ........

3. Percent of salaried time teaching high school music classes other than instrumental music (e.g., theory, chorus, etc.) ...........

4. Percent of salaried time teaching high school non-music classes (e.g., math, study hall) ........
5. Percent of salaried time you do not teach any classes during the scheduled school day (i.e., preparatory periods, instrument repair periods, etc.) but are assigned to the high school ......

6. Percent of salaried time you teach classes in the elementary or junior high schools ...........

7. Percent of salaried time you are involved in committee work or other administrative duties ......

8. Salary paid to the high school instrumental music teacher(s) by the board of education. For this figure, use only your base salary. .........................

9. Salary for teaching high school band(s). (Line 2.a. times line 8)
   9.a. Enter the total of line 9 on this line ...........

10. Salary for teaching high school orchestra(s). (Line 2.b. times line 8.) ........................
    10.a. Enter the total of line 10 on this line ........

11. Salary for teaching high school ensembles. (Line 2.c. times line 8) ........................
    11.a. Enter the total of line 11 on this line ........

12. Salary for teaching solos or individual students. (Line 2.d. times line 8) ...................
    12.a. Enter the total of line 12 on this line ........

13. Salary for teaching non-performing high school classes. (Line 3. times line 8) ................
    13.a. Enter the total of line 13 on this line ............
14. Salary for teaching non-music high school classes. (Line 4. times line 8) ................
   14.a. Enter the total of line 14 on this line .......

15. Salary for times other than teaching in the high school. (Line 5. times line 8) ...........
   15.a. Enter the total of line 15 on this line .......

16. Salary for teaching in the elementary or junior high schools. (Line 6. times line 8)
   16.a. Enter the total of line 16 on this line ........

17. Salary for committee work of other administrative duties. (Line 7. times line 8) ............
   17.a. Enter the total of line 17 on this line .......

18. Total salaries for teaching high school instrumental music:
   Add: lines 9.a. $ __________
   10.a. $ __________
   11.a. $ __________
   12.a. $ __________
   Total $ __________
   18.a. Enter the total of line 18 on this line ........

19. Total salaries for non-performing teaching activities:
   Add: lines 13.a. $ __________
   15.a. $ __________
   Total $ __________
   19.a. Enter the total of line 19 on this line ............

20. Total salaries paid for student help ................................

21. Supplementary pay added to your base salary by the board of education for being an instrumental music teacher .............
   21.a. Enter the total of line 21 on this line ............
The revised form read:

2. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in high school related activities (teaching, rehearsing, etc.) ................

3. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in activities not related to the high school (teaching in the elementary or junior high schools, administrative duties, etc.) ..........................

4. Salary paid to the high school instrumental music teacher(s) by the board of education. For this figure, use only your base salary ...

5. Salary for teaching in the high school. (Line 2 times line 4) ..........................

5.a. Enter the total of line 5 on this line ..........................

6. Salary for time other than teaching in the high school. (Line 3 times line 4) ........

6.a. Enter the total of line 6 on this line ..........................

7. Total salaries paid for student help .......

8. Supplementary pay added to your base salary by the board of education for being an instrumental music teacher in the high school ..........................

8.a. Enter the total of line 8 on this line ..........................

The critique pointed out that the original questions were too difficult to estimate. Since the questions did not directly affect cost factors, they were either eliminated or revised. However, the information that was eliminated will be discussed under the "Implications for.
Further Research" section in Chapter V.

c) Line IV was revised in order to compensate for the changes made in the form itself.

The original form read:

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL INSTRUMENTAL MUSIC DEPARTMENT

Add: lines
II.A.8. $  
B.11. $  
C.6. $  
D.3. $  
E.9. $  
F.8. $  
III.B.17.a. $  
18.a. $  
19.a. $  
20. $  
21.a. $  
Total $  

The revised form read:

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL INSTRUMENTAL MUSIC DEPARTMENT

Add: lines
II.A.8. $  
B.11. $  
C.6. $  
D.3. $  
E.9. $  
F.8. $  
III.B.5.a. $  
7. $  
8.a. $  
Total $  

e) Revisions eliminated three pages from the form.

4. FORM C: The following changes were made:

a) Line II.A.4.a. was expanded to include "Account # F7A" for the same reason as in FORM B.
b) Line III.B.1. was revised for the same reason as in FORM B.

c) Lines III.B.2. to 20.a. were eliminated and revised for the same reasons as in FORM B.

The original form read as follows:

2. Percent of salaried time teaching high school vocal music:
   2.a. Chorus(es) .................
   2.b. Small vocal ensembles ....
   2.c. Solos (individual high school students) ........

3. Percent of salaried time teaching high school music classes other than vocal performing groups (e.g., theory, general music, instrumental music, etc.) ........

4. Percent of salaried time teaching non-music high school classes (e.g., math, study hall, etc.) ...

5. Percent of salaried time you do not teach any classes during the regular scheduled school day, (e.g., preparatory period, consultation period, etc.) but are assigned to the high school ..

6. Percent of salaried time you teach classes in the elementary or junior high schools ...........

7. Percent of salaried time you spend on committee work or other administrative duties ............

8. Salary paid to the high school vocal music teacher(s) by the board of education. For this figure, use only your base salary ..................
9. Salary for teaching high school chorus(es). (Line 2.a. times line 8.) ........................................
   9.a. Enter the total of line 9 on this line .............

10. Salary for teaching small vocal ensembles (line 2.b. times line 8.) ........................................
   10.a. Enter the total of line 10 on this line ...........

11. Salary for teaching solos or individual high school students (line 2.c. times line 8.) ..............
   11.a. Enter the total of line 11 on this line ...........

12. Salary for teaching non-performing high school music classes (line 3. times line 8.) ..............
   12.a. Enter the total of line 12 on this line ...........

13. Salary for teaching non-music high school classes (line 4. times line 8.) ..........................
   13.a. Enter the total of line 13 on this line ...........

14. Salary for times other than teaching in the high school (line 5. times line 8.) ..............
   14.a. Enter the total of line 14 on this line ...........

15. Salary for teaching in the elementary or junior high schools (line 6. times line 8.) ..............
   15.a. Enter the total of line 15 on this line ...........

16. Salary for participating in committee work or other administrative duties (line 7. times line 8.)
   16.a. Enter the total of line 16 on this line ...........
17. Total salaries for teaching high school vocal music
Add: lines 9.a. $________
   10.a. $________
   11.a. $________
   Total $________
17.a. Enter the total of line 17 on this line .......

18. Total salary for non-performing teaching activities
Add: lines 12.a. $________
   14.a. $________
   Total $________
18.a. Enter the total of line 18 on this line .......

19. Total salaries paid for student help .................................. 

20. Supplementary pay added to your base pay by the board of education for being a high school vocal music teacher ........................................
20.a. Enter the total of line 20 on this line ........

The revised form read:

2. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in high school related activities (teaching, rehearsing, etc.) ..................

3. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in activities not related to the high school (teaching in the elementary or junior high schools, administrative duties, etc.) ..................

4. Salary paid to the high school vocal music teacher(s) by the board of education. For this figure, use only your base salary ..........................
5. Salary for teaching in the high school. (Line 2 times line 4) ........
   5.a. Enter the total of line 5 on this line ....................

6. Salary for times other than teaching in the high school.
   (Line 3 times line 4) ....................
   6.a. Enter the total of line 6 on this line ....................

7. Total salaries paid for student help ................................

8. Supplementary pay added to your base pay by the board of education for being a high school vocal music teacher .....................
   8.a. Enter the total of line 8 on this line .....................

d) Line IV was revised in order to compensate for the changes made in the form itself.

The original form read:

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL VOCAL MUSIC DEPARTMENT
   Add lines:

   II.A.8. $________________
   B.9. $________________
   C.6. $________________
   D.3. $________________
   E.8. $________________
   F.8. $________________

   III.B.16.a $________________
   17.a. $________________
   18.a. $________________
   19. $________________
   20.a. $________________

   Total $________________
The revised form read:

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL
VOCAL MUSIC DEPARTMENT

Add lines:

II.A.8. $ \\
B.9. $ \\
C.6. $ \\
C.3. $ \\
E.8. $ \\
F.8. $ \\
III.B.5.a. $ \\
7. $ \\
8.a. $ \\
Total $ \\

e) Revision eliminated one page from the form.

5) FORM D. This form received a major revision because it was expanded to include questions that were included in FORM E, which was eliminated.

a) Lines D.1 to 9 were changed from cubic footage to square footage because this would be easier and more accurate to determine. The original form read as follows:

D. Facilities:
1. What is the total cubic footage under roof of the high school. (Consult blue prints if not known) ..............

2. What is the total cubic footage of the instrumental music department facilities .................

3. What is the total cubic footage of the vocal music department facilities.
4. Total cubic footage of the music education department (Add line 1. plus line 2.) ......................

5. Total cubic footage of the high school auditorium ..................

6. Percent of cubic footage attributed to the instrumental music department (Divide line 1. into line 2.) .......

7. Percent of cubic footage attributed to the vocal music department (Divide line 1. into line 3.) ..............

8. Total percent of cubic footage attributed to the music education department (Add line 6. plus line 7.)

9. Percent of total cubic footage attributed to the auditorium (Divide line 1. into line 5.) ..............

b) Lines H.1. to 4. read as follows in the original form:

H. Maintenance Costs:
1. Maintenance costs of the instrumental music department. (Repairs, installations, etc., made on everything except school owned instruments and music equipment repaired by outside professional repairmen. Do not include custodial costs) ..............

2. Maintenance costs of the vocal music department. (Same) ..................

3. Total maintenance costs of the high school music education department (Add line 1. plus line 2.) ..............
   3.a. Enter the total of line 3. on this line ..................

4. Maintenance cost of the high school auditorium ....................
The revised form read:

H. Maintenance Costs:

1. Total maintenance cost of the high school including custodial materials and supplies. **NOTE:** Figure not to include custodian salaries and benefits ........................................

2. Maintenance cost of the high school instrumental music department (Line D.6 times line H.1)
   
   Line H.1 $_________________________
   Line D.6 X_________________________
   
   Total $________________________

   2.a. Enter the total of line 2 on this line ........................................

3. Maintenance cost of the high school vocal music department (Line D.7 times line H.1)
   
   Line H.1 $_________________________
   Line D.7 X_________________________
   
   Total $________________________

   3.a. Enter the total of line 3 on this line ........................................

4. Total maintenance cost of the high school music education department (Add lines H.2.a. plus H.3.a.)
   
   Line H.2.a. $_________________________
   Line H.3.a. $_________________________
   
   Total $________________________

   4.a. Enter the total of line 4 on this line ........................................

5. Maintenance cost of the high school auditorium (Line D.9 times line H.1)
   
   Line H.1. $_________________________
   Line D.9. X_________________________
   
   Total $________________________

   5.a. Enter the total of line 5 on this line ........................................
c) Lines J.1. to 4.a. were added to the revised form in order to record information eliminated with FORM E. The added lines read:

J. Custodian Costs:

1. Custodian costs for the instrumental music department (Line D.6 times line C.1.d.)
   
   | Line C.1.d. | $________ |
   | Line D.6 | x________ |
   | Total | $________ |

1.a. Enter the total on line ..................

2. Custodian costs for the vocal music department (Line D.7 times line C.1.d.)
   
   | Line C.1.d. | $________ |
   | Line D.7 | x________ |
   | Total | $________ |

2.a. Enter the total on this line ............

3. Total custodian costs for the high school music education department (Add line 1.a. plus 2.a.)
   
   | Line 1.a. | $________ |
   | Line 2.a. | $________ |
   | Total | $________ |

3.a. Enter the total on this line ............

4. Custodian costs for the auditorium (Multiply line D.9 times line C.1.d.)
   
   | Line C.1.d | $________ |
   | Line D.9 | x________ |
   | Total | $________ |

4.a. Enter the total on this line .............
6. FORM E. This form was eliminated. Questions concerning custodial costs that could be answered were included in FORM D. The major reasons for eliminating this form were:
   a) Most of the custodial costs would be too difficult or impossible to answer.
   b) It was believed that the business office rather than the head custodian would have better access to the necessary information.
   c) It was believed that most custodians would not work with the form.

7. FORM F. This form was retitled FORM E and revised in order to properly record the information obtained in the other revised forms.

8. In general, if any of the critiques indicated that something in the various forms was questionable or unclear, the writer studied the suggestions and made appropriate revisions when necessary.

   After all revisions were made, the revised five cost analysis forms were duplicated and prepared for the field testing.
The Field Test

The objectives of the field test were as follow:

1. To determine if the forms were useable in making a cost analysis of high school music education.
2. To determine if the forms would provide the desired information.
3. To determine if the school districts field testing the forms would find the obtained information of value.
4. To determine what final revisions were needed.

The writer selected fifteen school districts which included one to ten high schools and a music supervisor. The supervisors were contacted and asked if they would field test the forms. The letter and return post card sent to the school district is included in Appendix C. Four school districts indicated that they would field test the cost analysis forms. These were accepted adequate because both small and large school districts were represented. Information regarding the four school districts plus two other districts that were used for a separate testing of FORM D is included in Table 2.
TABLE 2
SCHOOL DISTRICTS THAT FIELD TESTED
THE COST ANALYSIS FORMS

<table>
<thead>
<tr>
<th>School District</th>
<th>City Population</th>
<th>Number of High Schools</th>
<th>Number of High School Children Enrolled in Public Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>53427</td>
<td>1</td>
<td>2648</td>
</tr>
<tr>
<td>II</td>
<td>63494</td>
<td>3</td>
<td>4240</td>
</tr>
<tr>
<td>III</td>
<td>383,818</td>
<td>10</td>
<td>16921</td>
</tr>
<tr>
<td>IV</td>
<td>67865</td>
<td>2</td>
<td>3125</td>
</tr>
<tr>
<td>V</td>
<td>78185</td>
<td>3</td>
<td>5274</td>
</tr>
<tr>
<td>VI</td>
<td>4137</td>
<td>1</td>
<td>513</td>
</tr>
</tbody>
</table>

The writer personally delivered the cost analysis forms to three of the school districts (I, II, and III) so that he could observe the reaction of the supervisors of music when they saw the magnitude of the cost analysis forms. The initial reaction was that it looked quite involved, but that they would try to have the cost analysis completed within two to three weeks. The writer then made appointments with each of the three music supervisors in order to discuss with them any problems they may have had or suggestions for the improvement of the forms.

A set of forms was mailed to the fourth school
district (IV) because of the geographical distance to the district. The writer talked to the supervisor of music by telephone in order to make arrangements for a personal interview.

The Interview

The Interview Form

The writer used the "Critique of the Cost Analysis Forms" questionnaire (Appendix B), the same questionnaire used to record the original critiques of the cost analysis forms by the music supervisors and school administrators, as a guide in interviewing the persons in charge of field testing the cost analysis forms. The interviewer asked the questions from the questionnaire and then let the interviewee discuss the question in detail. The following changes were made in the format of the questionnaire to facilitate the interview:

1) Question Six, "General Comments: was replaced by the following question, "Is the obtained information of value to your music program and for your school district? If so, how?"

2) Question Seven, "When the cost analysis forms have been returned and revised, would you and your school district be willing to participate in a field test of the forms?", was eliminated.

3) General comments and open-end discussion was added to the last part of the interview.
The Interview Results

School District I

The interview took place with the supervisor of music of a school district containing one high school. The interview lasted for 65 minutes. It took the supervisor about three weeks to complete the cost analysis; however, he did not receive cooperation from his business office and had to find much of the information asked on FORM D by himself. FORM D, therefore, was not completed.

As a result of the interview, the following final revisions were made on the cost analysis forms:

1. The addition of clerical help for the music education department was suggested. Appropriate changes in FORMS B, C, D, and E were made. This category was added for clerical help assigned to the music department only. If the clerical help was shared with non-music departments, it was not counted because of the difficulty in determining costs to each department.

FORMS B and C. Under the expenditure "Travel," the statement "including meals" was added. It was agreed that this cost factor may be overlooked when recording travel costs.

The item "trophies and awards" was added under the "Miscellaneous" expenditure category. Since many musical organizations have an award system, this item should not be overlooked.
2. FORM A. Piano tuning costs were added to the piano moving costs. This cost is an important expenditure, depending upon the frequency with which the pianos in a school building are tuned.

The supervisor of music thought the cost analysis was of value to his school district for the following reasons:

1) It could help get a yearly budget established for the program.
2) It can show what the yearly needs are and be used to project future budgetary needs.
3) It can show the amount of money being spent in various areas and how much more is needed in order to achieve the quality of program desired.

The supervisor said that the forms were extensive and took time to complete, but he could "see no short cuts" in making the cost analysis.

School District II

During the interview at School District II, the supervisor told the writer that he was unable to make a cost analysis of his high school music education program because he didn't have time, and the business office would not cooperate. His secretary had failed to contact the writer to cancel the appointment. When asked if the supervisor of music would be willing to fill out all the forms except FORM D (the business office form), he said he would try.
When the supervisor was contacted six weeks later, the writer was told that the supervisor did not have time and would not make the field test of the forms.

School District III

During the interview with the supervisor of music for the large city school district, it became evident that a great deal of time and effort had been given to the forms. The interview lasted just short of two hours.

Although a complete cost analysis of the ten high schools was not made, three high schools were completed, enough to determine whether or not the forms were useable and practicable in a large city school district.

Because of the size of the school district and the fact that all tax expenditure and receipt records for the high school music programs were kept in the district office, the supervisor of music extracted the non-tax information from FORMS B and C, and sent a revised questionnaire based on FORMS B and C to the high school music teachers. When the teachers returned the desired information, the supervisor entered the information on the appropriate lines in the original forms. The cover letter and questionnaire which the supervisor of music sent to his high school teaching staff, is included later in this chapter.

As a result of the interview with the supervisor of music in this large city, revisions in the forms were made as follows:
1. General Instructions. It was felt that the general instructions should include the title of clerk-treasurer or business manager as the person receiving FORM D in the business office.

2. General Information Sheet. The instructions to delete the adult education program budget from the total district budget were eliminated. It was agreed that since this expenditure was a legitimate program within the district education structure, it should be included in the total district budget. It was further pointed out that it would involve a detailed cost analysis of the adult education program before all of its cost could be identified.

3. FORM A. Questions regarding substitute teachers and piano moving were included. In a large city school system, these items are a large expenditure. A question referring to a city-wide high school youth music organization was included in order to obtain total costs, if a school district participated in the financing of such a program.

4. FORMS B, C, and D. These forms were revised to include telephone costs that were paid from non-tax revenue in this particular school district, telephone expenses in the high school music department were paid by the parent organizations.

5. FORM E. This form was revised to accommodate the changes made in the other forms.

6. It was suggested that a "final report" sheet be developed; one that would report the information obtained in
FORM E. Since the cost analysis forms can be used to report a variety of factors depending on the objective of the analysis, it was felt that this should be left to the individual(s) making the cost analysis.

The supervisor of music saw the following value in making the cost analysis of his music education program:

1) The amount of non-tax money raised to support the various high school music programs could be known.
2) The administration and teaching staff could know the actual cost of each high school music program.
3) It could be of value in determining future budget practices and in making sure that each high school music department was receiving a fair share of the district music budget.

The following suggestions were made by the supervisor of music that would help in the costing out of a high school music education program, especially in a large city school district:

1. The plans to make a cost analysis of a high school music education program should be announced to the staff at the beginning of a fiscal year so that accurate records will be kept. The analysis itself should be made at the end of the fiscal year.
2. One person should be assigned full time to the task of co-ordinating the cost analysis.
3. Simplified forms (like the one made up by the supervisor of music) should be sent to the high school
music teachers so that they will record non-tax information only. The coordinator should then record the information on the regular cost analysis forms.

4. A school district should consider making cost analysis studies of its various programs (not only music education) a frequent activity, especially if the cost it takes to make such studies will financially benefit the district over an extended period of time.

During the general discussion that ensued, the need for the many details included in the analysis were questioned, i.e., the need to determine electrical and heating costs, maintenance cost, etc. The supervisor agreed that these cost factors should be included at the discretion of the individuals making the cost analysis and according to the objectives of the study. The supervisor also noted that all of the information on the cost analysis forms was obtainable.

After the interview, the writer was encouraged in that the cost analysis forms, with their final revisions, would be useable in a large city school system, and would provide the type of information that would be of value to both a school district and to an investigator making a study of many district high school music education programs.

School District IV

The fourth school district that was to make a complete field test of the forms failed to do so. Two attempts were made by telephone to set a time for an interview with the
supervisor of music, but the writer was told that the forms were not completed and the supervisor would call when they were finished. A timetable was suggested, but it was not followed by the school district. Several more attempts were made to contact the supervisor of music, without success. It was assumed that the supervisor had abandoned the testing of the forms.

Testing FORM D

After completing the three interviews, it became evident that FORMS A, B, C, and E could be effectively used in costing out any high school music program. However, there had been difficulty in getting the business offices to cooperate in filling out FORM D. It was then decided to go to two local school district business offices and have them field test FORM D. The writer contacted the business manager of School District V and the clerk-treasurer of School District VI and asked for their cooperation in filling out the form. They accepted (after a stipend was offered). The interviews with the persons filling out FORM D were beneficial in that it demonstrated the useability of the form.

School District V

The secretary to the business manager of School District V worked with (field tested) FORM D. She completed the form in her spare time over a three day period. She estimated that it took about six hours to complete.

The writer spent 35 minutes interviewing the
secretary about working with FORM D. The final revision was made in FORM D as a result of the interview. More detailed instructions for determining telephone costs were added. It was agreed that some formula for determining cost was needed, especially for school systems that did not keep track of separate costs for each telephone. It was decided by the writer that an average cost figure would be the easiest and most equitable to determine.

The secretary said that she did not find the form too difficult to complete and that every question could be answered. The writer was assured that anyone in the business office could gather and compute the information if given the time to do so and an access to the records.

School District VI

The final interview took place with the clerk-treasurer of a small school district, School District VI, and covered the field testing of FORM D. The following final revisions were made: "including trip insurance" was added to FORMS B and C under travel expenses. In working with FORM D, the clerk-treasurer did not find this expense and questioned the writer about it. As a result, it was added to the other two forms. He felt that FORM D was complete and needed no further improvements. Various features of costing out a high school music education department were discussed, and the interview lasted one hour.

After all the interviews were completed and the
final revisions made, the writer came to the conclusion that the cost analysis forms were ready to be used in costing out any high school music education program in any school district, regardless of the degree of sophistication of the districts' financial record system.

The Flexibility of the Instrument

The flexibility of the instrument was demonstrated in the field test that took place in School District III. There are ten high schools in the district.

The writer delivered the instrument to the supervisor of music of School District III. In discussing the procedures to be followed in field testing the instrument, it was brought to the attention of the writer that various cost data related to budgetary expenditures were all handled through the central office of the district and were computerized. The supervisor of music asked if it would be permissible for him to gather this information and record it on the various schools' analysis sheets (FORM E)—a task that would be easier for him to do rather than the individual music teachers at each high school. The writer found no objection to this procedure.

The supervisor developed a questionnaire that he sent to the high school music teachers that would record all the information requested on FORMS B and C of the instrument that was not attainable at the central office. This information concerned non-tax revenue and expenditures, and student enrollment figures. He felt this would make
the job of the high school music teachers much easier. After receiving his questionnaire back from the high school music teachers, he entered all information on the instrument itself.

A copy of the cover letter and the questionnaire sent to the high school music teachers follows. The letter is presented below, and the questionnaire is presented on pages

TO: High School Music Teachers

With Oberlin University we are completing a cost analysis of our high school music program.

We are doing this in the interest of improving our budgeting in some areas and in justifying requests for increased expenditures. Please fill in the enclosed questionnaire so that we have complete information.

We know how much tax monies you have spent. You will give us the information that has to do with non tax funds, that is, money which you have received from sources other than the Board of Education.

Please round out all monetary figures and percentages to the nearest whole number. ($4.51 becomes $5.00. 6.4% becomes 6%)

Some of the items may not mean much to you. In such cases, merely make the computations and fill in the blanks. More information will be added at this office to make the figures complete.

Please return the completed questionnaire to this office by June 9th.

A complete report of our findings will be sent to you next fall.

I'm sorry this material comes to you so late in the year - but the material arrived from Oberlin late last week. The calculations for each high school involve 51 pages of forms. We hope to accomplish this by the end of June.

Thanks again for your cooperation.
FORM B

I. Non-tax revenue received

1. From student government ___________________________
2. Rental fees (cleaning, etc.) from students ______
3. Parent organizations ______
4. Athletic department ______
5. Student fund raising projects ______
6. Admissions to concerts, etc. ______
7. From service clubs and other donors ______
8. From equipment trade-ins ______
9. Other sources (specify) _________________ ______
10. Total (add lines 1 through 9) _____________________

II. Expenditures (non-tax)

A. Equipment (purchase)

1. Instruments ___________________________
2. Audio-visual ______
3. Furniture ______
4. Uniforms ______
5. Other (specify) _________________________ ______
6. Total (add lines 1 through 5) ______

B. Materials (non-tax)

1. Band music ______
2. Orchestra music ______
3. Ensemble music ______
FORM B (continued)

4. Solo music
5. Records, films, tapes
6. Textbooks
7. Miscellaneous items (reeds, lyres, etc. given at no cost to student)
8. Other (specify)
9. Total (add lines 1 through 8)

C. Supplies (non-tax)
1. Office supplies
2. Programs and tickets
3. Miscellaneous
4. Total (add lines 1, 2 and 3)

D. Repairs (non-tax)
1. Total repairs made by outside repairmen

E. Travel expenses (non-tax)
1. To football games
2. To contests and festivals
3. Other (specify)
4. Teacher expenses to conventions, etc.
5. Other (specify)
6. Total non-tax revenue spent on travel

F. Miscellaneous expenditures (non-tax)
1. Rental on equipment and music
2. Rental on physical facilities (auditorium rental, etc.)
FORM B (continued)

3. Royalties

4. Insurance on school owned instruments &
equipment

5. Other (specify) _______________________

6. Total (add lines 1 through 5) __________

III. Personnel

A. Students

1. Number of students enrolled in bands

2. Number of students enrolled in orchestras

3. Of the total on line 2, how many of these
are also in bands?

4. Subtract line 3 from line 2

5. Add lines 1 and 2

6. Add lines 1 and 4

7. Number of students enrolled in non-
performing music classes. (Theory,
General Music, etc.) taught by an
instrumental teacher. Each space where
you are to record these enrollment
figures is divided (____/____). On the
left side put total enrollment, on the
right side put the number of students
not included in line 6 directly above.

   Class name __________________________  / _
   Class name __________________________  / _

8. Total enrolled in non-performing classes

9. Total enrolled in instrumental music
department

   Line 5

   Line 8 (left side)
FORM B (continued)

10. Total number of different students enrolled add: Line 6
   Line 8 (right side)
   Total

11. Of the total on line 10, how many participate in vocal performing group

12. Corrected figure (subtract line 11 from line 10)

B. High school instrumental music teachers (legend: T1 = band director; T2 = orchestra director; T3 = assistant instrumental teacher; T4 = other assistant instrumental music teacher)

1. Total number of hours per week (average) you work for the board of education
   T1
   T2
   T3
   T4

2. Of the total number of hours you work (line 1) what percent is spent in high school related activities (teaching, rehearsing, etc.)
   T1
   T2
   T3
   T4

3. Of the total number of hours you work (line 1) what percent is spent in activities not related to high school (elementary or junior high, administrative, etc.)
   T1
   T2
   T3
   T4

IV. Of the total amount of time the auditorium is in use, estimate the percent of time it is used by the instrumental music department __%
FORM C

I. Non-tax revenue received

1. From student government

2. Rental fees (cleaning, etc.) from students

3. Parent organizations

4. Student fund raising projects

5. Admissions to concerts, etc.

6. From service clubs & other donors

7. Other sources (specify)

8. Total (add lines 1 through 7)

II. Expenditures (non-tax)

A. Equipment (purchase)

1. Pianos

2. Audio-visual

3. Furniture

4. Uniforms (Robes, etc.)

5. Other (specify)

5b. Total (add lines 1 through 5)

B. Materials (non-tax)

1. Choral music

2. Ensemble music

3. Solo music

4. Records, films, tapes

5. Textbooks

6. Other (specify)

7. Total (add lines 1 through 6)
FORM C (continued)

C. Supplies (non-tax)
   1. Office supplies
   2. Programs and tickets
   3. Miscellaneous
   4. Total (add lines 1, 2, & 3)

D. Repairs (non-tax)
   1. Total repairs (made by outside repairmen)

E. Travel expenses (non-tax)
   1. To contests and festivals
   2. Other (specify)
   3. Teacher (to conventions, etc.)
   4. Other
   5. Total expenses

F. Miscellaneous expenditures (non-tax)
   1. Rental on equipment and music
   2. Rental on physical facilities (aud. rental, etc.)
   3. Royalties
   4. Insurance on school owned instruments & equipment
   5. Other (specify)
   6. Total (add lines 1 through 5)
III. Personnel
A. Students

1. Number of students enrolled in choruses (count a student only once) 

2. Of the total on line 1, how many of these are also in a band or orchestra 

3. Subtract line 2 from line 1 

4. Number of students enrolled in non-performing music classes (Theory, General Music, etc.) taught by a vocal teacher. Each space where you are to record these enrollment figures is divided (____/____)
   On the left side put total enrollment. On the right side put the number of students who do not participate in any vocal or instrumental performing group.

   Class name ____________________ / ______________
   Class name ____________________ / ______________

5. Total enrolled in non-performing classes 

6. Total enrolled in choral music department
   Line 1 
   Line 5 (left side) 

7. Total number of different students enrolled
   add: Line 1 
   Line 5 (right side) 
   Total
FORM C (continued)

B. High school choral music teachers (legend: T1 = Director)

1. Total number of hours per week (average) you work for the board of education T1

2. Of the total number of hours you work (line 1) what percent is spent in high school related activities: (teaching rehearsing, etc.) %

3. Of the total number of hours you work (line 1) what percent is spent in activities not related to high school (elementary or junior high, administrative, etc.) T1 %

IV. Of the total amount of time the auditorium is in use, estimate the percent of time it is used by the choral music department.

The Problem of Cooperation

Throughout the whole study, the one problem that faced the writer was the cooperation offered by those individuals who said they would either critique or field test the cost analysis instrument. The writer is grateful to those who completed the tasks they agreed to undertake.

The writer was, however, disappointed at the response of some of the persons who said they would cooperate and then, after receiving the materials, failed to complete their assigned tasks, even though they were advised of the magnitude of the task. The study's procedures were disrupted and adjustments had to be made (e.g., the separate testing of FORM D).
CHAPTER IV

THE RESULTS OF THE STUDY

This chapter includes the final revised forms and instructions for the cost analysis instrument developed in this study. The forms appear on pages 114 to 174, as they would if they were to be used in costing out a high school music education program. However, they have been photographically reduced in order to comply with this document's format regulations.

The General Instructions

The general instructions contain the information needed by the cost analysis co-ordinator, the person in charge of the cost analysis, so that he may better prepare himself and those who will complete each form. It lists the objectives of the cost analysis and the procedures that should be followed.

The General Information Form

The General Information form provides data that can be used in making cost-factor studies and provides cost-per-pupil ratio information. In making the final revisions, city population was added to facilitate a further classification of school districts.
FORM A

FORM A is to be completed by the administrative head of the school district music education program. It is used to record the revenue the high school music department received from the board of education in the form of a budget or in the form of gifts given to the school district. This information is more easily obtainable from the records kept in the district administrative offices.

The administrative costs are considered to be a part of the total cost of the high school music program. Expenditures in the form of administrative salaries, secretarial salaries, administrative materials, supplies, etc., that could be attributed as part of the cost of administrating the high school music program are included. A formula has been developed to determine what the salary costs are. This formula uses a time-percentage factor which is the most equitable means of arriving at a cost figure. Other administrative costs, such as materials, that could be attributed to the high school are determined by estimating the percentage of materials used for the benefit of the high school.

The information is recorded so that costs can be divided into data about the instrumental music department, vocal music department, or the total for both departments. The Average Daily Membership (ADM) of the high school is included in this form because the records would be kept in the district offices where the music administrator would have access to them. This figure could be used for
study and comparison of total high school population and the music department population.

**FORM B**

The high school instrumental music teacher(s) complete FORM B. This form records the non-tax revenue and its sources that the instrumental music department receives.

The expenditures of the department are divided into tax and non-tax dollars. A study about where the tax and non-tax dollars are spent and in what proportions can be made. Student personnel figures are included so that accurate figures can be obtained for cost-per-pupil information.

Data about the high school music teachers are included in order to determine additional costs of the program in the form of teacher salaries. Space is provided for three teachers.

The percentage of time the department uses the auditorium is included so that this cost may be added to the department's total cost data.

**FORM C**

This form is to be completed by the high school vocal music teacher(s). It is similar to FORM B except that it is used to record data pertinent to the high school vocal music program. Space is provided for the recording of personnel data for two teachers.
FORM D

FORM D is to be completed by the district business office manager. This form is used to record the fringe benefits of all the personnel who directly or indirectly affect the total cost of the high school music education program. The fringe benefits are included because they are costs which are paid by the district and, therefore, part of the total district fiscal budget. These costs are added to the cost of the high school music department in the same proportion as the salary of the music teachers, music administrators, etc.

The cost of operating and maintaining the high school music facilities is recorded in this form. A formula based on the square footage of the department is used to determine heating, electrical, and other maintenance costs. It is included because this is a cost of the program for which the district must pay.

Debt service costs are included in order to determine what the district is spending on bonds each year that were used to build and furnish the music program facilities.

Many of the cost figures used in this form, e.g., heating, electrical, custodial, or fringe benefits, may not be considered legitimate program costs by some investigators. However, these costs are easily obtainable and are included because they are costs which exist.
The completion of FORM E is the responsibility of the cost analysis co-ordinator. He must gather all the completed forms (FORM A, B, C, and D), and transfer the date obtained on the forms to FORM E. The cost figures can then be totaled, and cost data for the instrumental music department, vocal music department, or both department (high school music education program) can be reported.

The form reports the following data:

1) Total revenue received by each department, tax and non-tax, and in what proportion.

2) Total revenue received by the high school music program and the percentage attributed to each department.

3) Total expenditures of each department from tax sources (budget) and non-tax sources.

4) Total cost of each department to the school district.

5) Total cost of each department combining tax and non-tax expenditures.

6) Percentage analyses of the budget and student participation.

7) Cost-per-pupil ratios using tax funds only.

8) Cost-per pupil ratios using all funds.

An investigator can examine FORM E and study all of the cost data that was recorded on the other forms. This eliminates the confusion of trying to consult the different forms in order to acquire cost information. It also facilitates the study and comparison of more than one
high school.

The results of the costing out of a high school music program may be more easily reported if one uses section IX to XV as a guide.

The Instrument

The complete set of forms in their revised and final format is presented on the following pages.
GENERAL INSTRUCTION FOR COSTING OUT

THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

In order to complete this cost analysis of the high school music education program, the cooperation of the high school music teachers, music supervisors, administrators, business office, and non-certified personnel is necessary. The following information and instructions will help make the job easier and more equitable for each person involved.

OBJECTIVES OF THE ANALYSIS

The objectives of the cost analysis of the high school music education program are as follows:

1. It can help the administrators and music education personnel identify financial needs and excesses in the music program.

2. It can show whether or not the board of education is channeling a reasonable amount or share of the district budget toward the music education of high school students.

3. It can be used to demonstrate the financial needs of the program that are presently being satisfied by non-tax resources.

4. It can show if the music program (or any phase of it) is out of balance with the total general education program.

5. It can be used as the foundation of a Planning-Programming-Budgeting System (PPBS) in the creation of a music education program for a new high school or a reevaluation and planning of an existing program.

6. The information obtained can be used, along with cost analysis information from other school districts, to study cost-quality, cost-quantity, and other cost-factor relationships that are of interest and concern to music education.

GENERAL

1. One person, preferably the supervisor of music, in each school district should be the coordinator of the cost analysis. He should have ready access to both the individual high school(s) and school district records and personnel.
2. Each school district should receive the following items in the cost analysis packet:

   One - GENERAL INFORMATION sheet

   One - complete set of cost analysis forms
   (FORM A; FORM B; FORM C; FORM D;
   FORM E) for each high school in the district.

3. It is very important that each item (that is applicable) be answered or filled in. If exact figures are not available for some reason, (e.g., admission receipts for a concert yet to be given) give an estimate for the necessary information based upon your best judgment.

4. Information should be based on the present academic or calendar fiscal year, whichever your district uses.

5. The cost analysis coordinator should fill in the name of the high school on the first page of each form before it is given to the individual responsible for filling it out. He should also fill in his name on the instruction sheets before giving out the forms.

THE COST ANALYSIS FORMS

1. GENERAL INFORMATION sheet: This sheet should be answered by the district business office and returned to the cost analysis coordinator.

2. FORM A: This form should be answered by the district supervisor of music and his office personnel. FORM A concerns the costs involved with the administrative office. Upon completion, it should be returned to the cost analysis coordinator.

3. FORM B: The high school instrumental music teacher(s) is responsible for filling out FORM B. It is suggested that one instrumental teacher be responsible for seeing that all the information is given. After it is completed, it should be returned to the cost analysis coordinator.

4. FORM C: The high school vocal music teacher(s) is responsible for filling out FORM C. It is suggested that one vocal music teacher be responsible for seeing that all the information is given. After it is completed, it should be returned to the cost analysis coordinator.
5. **FORM D**: This form should be filled out by someone in the business office who is familiar with handling account information and has access to this information, i.e., business manager or clerk-treasurer. **IMPORTANT**: the names asked for in the form should be filled in by the cost analysis coordinator before giving the form to the business office. After the form is completed, it should be returned to the cost analysis coordinator.

6. **FORM E**: The cost analysis coordinator is responsible for this form. **FORM E** is the analysis work sheet and makes use of information gathered from the other forms. After all completed forms have been returned, the cost analysis coordinator will total the final costs and analyze their significance in relationship to the music education program and the district education program in general.

**GATHERING AND REPORTING THE RESULTS OF THE ANALYSIS**

It is suggested that the personnel involved in the analysis decide upon one week in which the analysis will be made; and that everyone involved carry out their responsibilities during that week. Once **FORM E** is completed, the information can be abstracted and reported to the various parties interested in the results of the analysis. **THE WHOLE PROCEDURE SHOULD NOT TAKE MORE THAN SEVEN DAYS.**
Instructions for Filling Out the GENERAL INFORMATION Sheet

1. Please fill in or check all the information asked for on the sheet.

2. Question number five (5) should be based on average daily membership figures - not average daily attendance.

3. Upon completion of the GENERAL INFORMATION sheet,

   return it to: ____________________________
   the cost analysis coordinator.
COST ANALYSIS OF THE
HIGH SCHOOL MUSIC EDUCATION PROGRAM
19______ Academic Year

GENERAL INFORMATION

1. Name of the local school district: ____________________________

2. School district classification: Please check (✓).
   City ( )
   County ( )
   Exempted Village ( )
   Private ( )
   Parochial ( )
   Other ____________________________
   please specify

3. Population of city as of the 1970 census: ____________________

4. Number of high schools in the district: ______________________

5. What grades are included in the high schools? Please check (✓).
   8 - 12 ( )
   9 - 12 ( )
   10 - 12 ( )
   Other ____________________________
   please specify

6. Total student population of the school district (K-12) based on
   Average Daily Membership (ADM) for the first semester of the
   year under study: ________________________________________

7. Total district budget for the academic year under study: $_____________

8. Cost-per-pupil ratio. (Divide the number in question five into
   the amount in question six). $_____________
Instructions for Filling Out FORM A

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.).

2. When recording or working with percentage figures, round the percentage figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. All figures are to be recorded on "lines." For example, the total high school music education budget is recorded on line I.B.3 of the first page.

5. If the district has all three supervisors (Supervisor of Music, Supervisor of Instrumental Music, and Supervisor of Vocal Music) and all three share the same secretary, included the information concerning the secretary in the Supervisor of Music section only (II.A.1). If there is only a Supervisor of Instrumental Music and a Supervisor of Vocal Music, and they share the same secretary, provide the information concerning her in each separate section (II.A.2 and II.A.3).

6. It is important to keep in mind that all information given in this form concerning the high school should refer only to the high school indicated on the front of the form.

7. "Administrative operating budget" refers only to the money budgeted to the administrator's office for materials, supplies, and travel expenses incurred by the administrator. Include in this figure reimbursements for attending conventions, meetings, etc. paid by the board of education.

8. Upon completion of this form, return it to:

______________________________________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19__ - ___ Academic Year.

**FORM A**

<table>
<thead>
<tr>
<th>High School</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** All information on this form refers only to the one high school listed above.

1. **REVENUE**

   A. Material Gifts:
      1. Monetary value of material gifts (instruments, equipment, etc.) received by the school district and given to the high school instrumental music department...
      2. Monetary value of material gifts received by the school district and given to the high school vocal music department...

   B. Revenue received from the board of education:
      1. The high school instrumental music department budget. (All monies allocated for the purchase of instruments, equipment, materials, etc.)...
      2. The high school vocal music department budget...
      3. Total high school music education budget. (Add line 1 plus line 2.)...

2. **EXPENDITURES**

   A. Administrative Costs:
      1. Supervisor of Music (Administrative head of the district music education program -- if applicable).
         1.a. Salary paid by the board of education...
         1.b. Number of working hours per week (average) you are on the job.
         1.c. Estimated percent of salaried time your work involves the high school instrumental music department...
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.d.</strong> Estimated percent of salaried time your work involves the high school vocal music department</td>
<td>%</td>
</tr>
<tr>
<td><strong>1.e.</strong> The supervisor's secretary's salary</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.f.</strong> Estimate percent of secretary's salaried time spent on the high school instrumental music department business</td>
<td>%</td>
</tr>
<tr>
<td><strong>1.g.</strong> Estimate of the percent of secretary's salaried time spent on the high school vocal music department business</td>
<td>%</td>
</tr>
<tr>
<td><strong>1.h.</strong> Supervisor's operating budget (for supplies, materials, etc. used by the supervisor and his office staff)</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.i.</strong> Estimate of the percent of the operating budget that is spent on the high school instrumental music department business</td>
<td>%</td>
</tr>
<tr>
<td><strong>1.j.</strong> Estimate of the percent of the operating budget that is spent on the high school vocal music department business</td>
<td>%</td>
</tr>
<tr>
<td><strong>1.k.</strong> Salary spent working with the high school instrumental music department (line 1.c. times line 1.a.)</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.l.</strong> Salary spent working with the high school vocal music department (line 1.d. times line 1.a.)</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.m.</strong> Cost of secretarial time spent on the high school instrumental music department (line 1.f. times line 1.e.)</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.n.</strong> Cost of secretarial time spent on the high school vocal music department (line 1.g. times line 1.e.)</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.o.</strong> Administrative operating budget spent on the high school instrumental music department (line 1.l. times line 1.h.)</td>
<td>$</td>
</tr>
<tr>
<td>Line</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>I.p.</td>
<td>Administrative operating budget spent on the high school vocal music department (line I.j. times line I.h.)</td>
</tr>
<tr>
<td>I.q.</td>
<td>Administrative cost of the high school instrumental music department.</td>
</tr>
<tr>
<td></td>
<td>Add: Lines I.k. $</td>
</tr>
<tr>
<td></td>
<td>I.m. $</td>
</tr>
<tr>
<td></td>
<td>I.o. $</td>
</tr>
<tr>
<td></td>
<td>Total $</td>
</tr>
<tr>
<td>I.r.</td>
<td>Enter the total of line I.q. on this line</td>
</tr>
<tr>
<td>I.s.</td>
<td>Administrative cost of the high school vocal music department.</td>
</tr>
<tr>
<td></td>
<td>Add: Lines I.l. $</td>
</tr>
<tr>
<td></td>
<td>I.m. $</td>
</tr>
<tr>
<td></td>
<td>I.p. $</td>
</tr>
<tr>
<td></td>
<td>Total $</td>
</tr>
<tr>
<td>I.t.</td>
<td>Enter the total of line I.s. on this line</td>
</tr>
<tr>
<td>I.u.</td>
<td>Total administrative cost of the high school music education program (Add lines I.r. plus I.t.)</td>
</tr>
<tr>
<td>2</td>
<td>Supervisor of Instrumental Music (if applicable)</td>
</tr>
<tr>
<td>2.a.</td>
<td>Salary paid by the board of education</td>
</tr>
<tr>
<td>2.b.</td>
<td>Estimated percent of salaried time working with the high school instrumental music department. <strong>NOTE:</strong> All information involving the high school should only refer to that high school indicated on the front of this form (FORM A)</td>
</tr>
<tr>
<td>2.c.</td>
<td>Secretary's salary if she is a different secretary than that of the supervisor of music. (If she is the same, do not fill in the information on the secretary)</td>
</tr>
<tr>
<td>2.d.</td>
<td>Estimate the percent of salaried time the secretary is involved with the high school instrumental music department business</td>
</tr>
<tr>
<td>Question</td>
<td>Value</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>2.e. Administrative operating budget (for materials, supplies, etc.,</td>
<td></td>
</tr>
<tr>
<td>used by the supervisor of instrumental music and his office staff)</td>
<td></td>
</tr>
<tr>
<td>2.f. Estimate the percent of the operating budget spent on the high</td>
<td></td>
</tr>
<tr>
<td>school instrumental music department</td>
<td></td>
</tr>
<tr>
<td>2.g. Salary spent working with the high school (line 2.b. times 2.a.)</td>
<td>$</td>
</tr>
<tr>
<td>2.h. Cost of secretarial time spent on the high school (line 2.d. times</td>
<td>$</td>
</tr>
<tr>
<td>2.c.)</td>
<td></td>
</tr>
<tr>
<td>2.i. Administrative operating budget spent on the high school (line 2.f.</td>
<td>$</td>
</tr>
<tr>
<td>times 2.e.)</td>
<td></td>
</tr>
<tr>
<td>2.j. Total cost of the supervisor of instrumental music to the high</td>
<td>$</td>
</tr>
<tr>
<td>school instrumental music department (Add lines 2.g. plus 2.h. plus 2.i.)</td>
<td></td>
</tr>
<tr>
<td>2.k. Enter the total of line 2.j. on this line</td>
<td>$</td>
</tr>
<tr>
<td>3. Supervisor of Vocal Music — if applicable:</td>
<td></td>
</tr>
<tr>
<td>3.a. Salary paid by the board of education</td>
<td>$</td>
</tr>
<tr>
<td>3.b. Estimated percent of salaried time working with the high school</td>
<td></td>
</tr>
<tr>
<td>vocal music department. NOTE: All information involving the high school</td>
<td></td>
</tr>
<tr>
<td>should only refer to that high school indicated on the front of this</td>
<td></td>
</tr>
<tr>
<td>form (FORM A).</td>
<td></td>
</tr>
<tr>
<td>3.c. Secretary's salary if she is a different secretary than that of</td>
<td>$</td>
</tr>
<tr>
<td>the supervisor of music. (If she is the same, do not fill in the</td>
<td></td>
</tr>
<tr>
<td>information on the secretary)</td>
<td></td>
</tr>
</tbody>
</table>
3.d. Estimate the percent of salaried time the secretary is involved with the high school vocal music department .................................................. %

3.e. Administrative operating budget (for materials, supplies, etc., used by the supervisor of vocal music and his office staff) .................................................. $ ________

3.f. Estimate the percent of the operating budget spent on the high school vocal music department .................................................. %

3.g. Salary spent working with the high school (line 3.b. times 3.a.) .................................................. $ ________

3.h. Cost of secretarial time spent on the high school (lines 3.d. times line 3.e.) .................................................. $ ________

3.i. Administrative operating budget spent on the high school (line 3.f. times line 3.e.) .................................................. $ ________

3.j. Total cost of the supervisor of vocal music to the high school vocal music department (Add lines 3.g. plus 3.h. plus 3.i.) .................................................. $ ________

3.k. Enter the total of line 3.j. on this line .................................................. $ ________

4. Total administrative cost of supervising the high school instrumental music department
   Add: Lines 1.r. $ __________________
   2.k. $ __________________
   Total $ __________________

4.a. Enter the total of line 4 on this line .................................................. $ ________

5. Total administrative cost of supervising the high school vocal music department
   Add: Lines 1.t. $ __________________
   3.k. $ __________________
   Total $ __________________

5.a. Enter the total of line 5 on this line .................................................. $ ________
6. Total administrative cost of supervising the high school music education department (Add lines 4.a. plus 5.a.) $.

III. What is the total student enrollment of the high school based on Average Daily Membership (ADM) for the first semester.

IV. Substitute Music Teachers:
   A. Total cost of substitute music teachers for the instrumental music department $.
   B. Total cost of substitute music teachers for the vocal music department $.
   C. Total cost of substitute music teachers (Add lines A plus B) $.

V. Piano Moving:
   A. Cost of moving and tuning pianos charged to the instrumental music department $.
   B. Cost of moving and tuning pianos charged to the vocal music department $.
   C. Total cost of piano moving (Add lines A plus B) $.

VI. If the school district sponsors a city wide music organization for its high school students, e.g., a city youth orchestra, what is the total cost of this program (TAX DOLLARS ONLY) $.
Instructions For Filling Out
FORM B

1. If there is more than one instrumental music teacher in the high school, it is suggested that the band director be given the responsibility for making sure that all the information is gathered and recorded.

2. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.).

3. When recording or working with percentage figures, round the percentage figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

4. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

5. All figures are to be recorded on "lines." For example, the total tax revenue spent on travel will be recorded on line II.E.7.a. on page 6.

6. Under EXPENDITURES, money spent for various items are divided into "tax revenue" and "non-tax revenue." Tax revenue refers to monies the board of education budgeted for your department. Non-tax revenue refers to monies spent from sources other than the board of education (Section I.A.).

7. In section III.B. space is provided for three high school instrumental music teachers. If more than three are involved, give the information under the provided space and be sure to include it in figuring out total costs, etc.

8. Upon completion of this form, return it to:

______________________________________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

TO BE FILLED OUT BY THE HIGH SCHOOL INSTRUMENTAL MUSIC TEACHER(S)

<table>
<thead>
<tr>
<th>Revenue &amp; Costs</th>
<th>High School</th>
</tr>
</thead>
</table>

### 1. Revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>Numbers or %'s</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Revenue received from sources other than the board of education (non-tax revenue):</td>
<td></td>
</tr>
<tr>
<td>1. Student government</td>
<td>$</td>
</tr>
<tr>
<td>2. Rental fees paid by students for instruments, uniforms, etc.</td>
<td>$</td>
</tr>
<tr>
<td>3. Instrumental music parent organizations (band boosters, etc.)</td>
<td>$</td>
</tr>
<tr>
<td>4. Athletic department</td>
<td>$</td>
</tr>
<tr>
<td>5. Student fund raising projects (candy sales, car washes, etc.)</td>
<td>$</td>
</tr>
<tr>
<td>6. Admissions to concerts, etc.</td>
<td>$</td>
</tr>
<tr>
<td>7. Monies received from service clubs and other community organizations</td>
<td>$</td>
</tr>
<tr>
<td>8. Instrument or other equipment trade ins.</td>
<td>$</td>
</tr>
<tr>
<td>9. Other (please specify)</td>
<td>$</td>
</tr>
</tbody>
</table>

#### 10. Total (Add lines 1. through 9.). | $ |

#### 11. Total revenue received from sources other than the board of education (Enter the amount from line 10. on this line) | $ |

**NOTE:** In section 11., "tax revenue" will refer to monies received from the board of education in the form of the high school instrumental music budget.
### II. EXPENDITURES

#### A. New equipment, including replacements:

1. All instruments (band and orchestra)
   - 1.a. Tax revenue
   - 1.b. Non-tax revenue
   - 1.c. Total of lines 1.a. plus 1.b.

2. Audio-visual aid equipment
   - 2.a. Tax revenue
   - 2.b. Non-tax revenue
   - 2.c. Total of lines 2.a. plus 2.b.

3. Furniture (chairs, desks, storage cabinets, filing cabinets, lockers, stands, risers, etc.)
   - 3.a. Tax revenue
   - 3.b. Non-tax revenue
   - 3.c. Total of lines 3.a. plus 3.b.

4. Uniforms
   - 4.a. Tax revenue (Account #F7A)
   - 4.b. Non-tax revenue
   - 4.c. Total of lines 4.a. plus 4.b.

5. Other (please specify)
   - 5.a. Tax revenue
   - 5.b. Non-tax revenue
   - 5.c. Total of lines 5.a. plus 5.b.

6. Total tax revenue spent on equipment
   - Add: lines 1.a. $  
   - 2.a. $  
   - 3.a. $  
   - 4.a. $  
   - 5.a. $  
   - Total $  

6.a. Enter the total of line 6 on this line $
| 7. Total non-tax revenue spent on equipment |     |
| Add: lines 1.b. $ |     |
| 2.b. $ |     |
| 3.b. $ |     |
| 4.b. $ |     |
| 5.b. $ |     |
| Total $ |     |
| 7.a. Enter the total of line 7 on this line |     |
|     | 8. Total revenue spent on equipment (Add lines 6.a. plus 7.a. |     |

8. Materials:
1. Band music
   1.a. Tax revenue .......... $  
   1.b. Non-tax revenue .......... $  
   1.c. Total of lines 1.a. plus 1.b. .......... $  
2. Orchestra music
   2.a. Tax revenue .......... $  
   2.b. Non-tax revenue .......... $  
   2.c. Total of lines 2.a. plus 2.b. .......... $  
3. Ensemble music, including stage band
   3.a. Tax revenue .......... $  
   3.b. Non-tax revenue .......... $  
   3.c. Total of lines 3.a. plus 3.b. .......... $  
4. Solo music
   4.a. Tax revenue .......... $  
   4.b. Non-tax revenue .......... $  
   4.c. Total of lines 4.a. plus 4.b. .......... $  
5. Records, films, and tapes
   5.a. Tax revenue .......... $  
   5.b. Non-tax revenue .......... $  
   5.c. Total of lines 5.a. plus 5.b. .......... $  
6. Text books (theory, music appreciation, etc.)
   6.a. Tax revenue .......... $  
   6.b. Non-tax revenue .......... $  
   6.c. Total of lines 6.a. plus 6.b. .......... $  

7. Miscellaneous items such as reeds, lyres, neck straps, etc., that are given to students at no cost to them
   7.a. Tax revenue
   7.b. Non-tax revenue
   7.c. Total of lines 7.a. plus 7.b.

8. Other (please specify)
   8.a. Tax revenue
   8.b. Non-tax revenue
   8.c. Total of lines 8.a. plus 8.b.

9. Total tax revenue spent on materials
   Add: lines 1.a. $ 
        2.a. $ 
        3.a. $ 
        4.a. $ 
        5.a. $ 
        6.a. $ 
        7.a. $ 
        8.a. $ 
   Total $ 
   9.a. Enter the total of line 9 on this line $ 

10. Total non-tax revenue spent on materials
    Add: lines 1.b. $ 
         2.b. $ 
         3.b. $ 
         4.b. $ 
         5.b. $ 
         6.b. $ 
         7.b. $ 
         8.b. $ 
    Total $ 
   10.a. Enter the total of line 10 on this line $ 

11. Total revenue spent on materials (Add lines 9.a. plus 10.a.) $ 

C. Supplies:
   1. Office supplies
      1.a. Tax revenue $ 
      1.b. Non-tax revenue $ 
      1.c. Total of lines 1.a. plus 1.b. $ 

<table>
<thead>
<tr>
<th>2. Programs and tickets</th>
<th>3. Miscellaneous</th>
<th>4. Total tax revenue spent on supplies</th>
<th>5. Total non-tax revenue spent on supplies</th>
<th>D. Repairs: (Instruments and other music equipment repaired by outside professional repairman)</th>
<th>E. Travel expenses:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.a. Tax revenue</td>
<td>3.a. Tax revenue</td>
<td>Add: lines 1.a. $</td>
<td>Add: lines 1.b. $</td>
<td>1. Total tax revenue</td>
<td>1. Transportation to football games including meals</td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td>3.b. Non-tax revenue</td>
<td>2.a. $</td>
<td>2.b. $</td>
<td>2. Total non-tax revenue</td>
<td>1.a. Tax revenue</td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
<td>3.c. Total of lines 3.a. plus 3.b.</td>
<td>3.a. $</td>
<td>3.b. $</td>
<td>3. Total revenue spent on repairs (Add lines 1.a. plus 1.b.)</td>
<td>1.b. Non-tax revenue</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td>Total $</td>
<td></td>
<td>1.c. Total of lines 1.a. plus 1.b.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2. Transportation to contests and festivals including meals</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.a. Tax revenue</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.b. Non-tax revenue</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
3. Other travel expenses for student activities including trip insurance (please specify) _________________________________

3.a. Tax revenue ........................................ $__________
3.b. Non-tax revenue .......................................... $__________
3.c. Total of lines 3.a. plus 3.b. .......................... $__________

4. Expenses paid by the board of education to the high school instrumental music teacher(s) for conventions, meetings, etc. $__________

5. Expenses paid by sources other than the board of education (non-tax dollars) to the high school instrumental music teacher(s) for conventions, meetings, etc. $__________

6. Other (please specify) _________________________________

6.a. Tax revenue ........................................ $__________
6.b. Non-tax revenue .......................................... $__________
6.c. Total of lines 6.a. plus 6.b. .......................... $__________

7. Total tax revenue spent on travel
Add: lines 1.a. $__________________
3.a. $__________________
4. $__________________
6.a. $__________________
Total $__________________
7.a. Enter the total of line 7 on this line $__________

8. Total non-tax revenue spent on travel
Add: lines 1.b. $__________________
3.b. $__________________
5. $__________________
6.b. $__________________
Total $__________________
8.a. Enter the total of line 8 on this line $__________

9. Total revenue spent on travel (Add lines 7.a. plus 8.a.) $__________
### F. Miscellaneous expenditures:

<table>
<thead>
<tr>
<th>Item</th>
<th>Tax revenue</th>
<th>Non-tax revenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rental on equipment and music</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.c. Total of lines 1.a. plus 1.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Rental for physical facilities (e.g., the auditorium)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Royalties paid for musicals, etc., that are paid for by the instrumental music department</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.c. Total of lines 3.a. plus 3.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Insurance on school owned instruments, equipment, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.c. Total of lines 4.a. plus 4.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other, including telephone costs if paid for by non-tax revenue, and trophies and awards (please specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.c. Total of lines 5.a. plus 5.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total tax revenue spent on miscellaneous expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: lines 1.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.a. Enter the total of line 6 on this line</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
7. Total non-tax revenue spent on miscellaneous expenditures
   Add: lines I.b. 
   2.b. $ 
   3.b. $ 
   4.b. $ 
   5.b. $ 
   Total $ 

7.a. Enter the total of line 7 on this line $ 

8. Total revenue spent on miscellaneous expenditures (Add lines 6.a. plus 7.a.) $ 

III. HIGH SCHOOL PERSONNEL

A. Students:
   1. Total number of students enrolled in the band(s). If a student is enrolled in more than one band, only count him once.

   2. Total number of students enrolled in the orchestra(s). If a student is enrolled in more than one orchestra, only count him once.

   3. Of the total number in line 2., how many students are also enrolled in band?

   4. Subtract line 3. from line 2.

   5. Total number of students participating in band and orchestra (Add line 1. plus 2.)

   6. Total number of different students participating in band and orchestra (Add lines 1. plus 4.)

   7. Number of students enrolled in nonperforming music classes (e.g., theory, general music, etc.) taught by an instrumental music teacher. If the class is team taught with a vocal music teacher, include it here only if the instrumental music teacher has the major responsibility for the class.

   NOTE: Each line, where you are to record the enrollment figure, is divided (1). On the left side, put the total class enrollment; on the right side, put the number of students enrolled that have not been counted in line 6. above. Please list the classes on the next page.
8. Total number of students enrolled in non-performing music classes (Add the figures from number 7- above and enter on this line) ............

9. Total number of students enrolled in the Instrumental music department: Add: line 5- The left side of line 8. Total ________________

9.a. Enter the total of line on this line ..........

10. Total number of different students enrolled in the instrumental music department: Add: line 6- The right side of line 8. Total ________________

10.a. Enter the total of line on this line ..........

11. Of the total number of students on line 10.a., how many participate in a high school vocal performing group? .  .  .  .  .  .  .

12. Corrected figure, (Subtract line 11.) .  .  .  .

High School Instrumental Teacher(s): (If more than three teachers are involved, add the information under the provided space).

- Band director
- Orchestra director (If there is no orchestra director—assistant band director).
- Assistant instrumental teacher

LEGEND: 1 = Band director 2 = Orchestra director 3 = Assistant band director 4 = Assistant instrumental teacher
1. Total number of hours per week (average) you work in the schools for the board of education: 

| t1 | t2 | t3 |

NOTE: Lines 2 and 3 should represent 100% of the teachers' time as indicated in #1 above.

2. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in high school related activities (teaching, rehearsing, etc.): 

| t1 % | t2 % | t3 % |

3. Of the total number of hours per week you work in the schools for the board of education, what percent of this time is spent in activities not related to the high school (teaching in the elementary or junior high schools, administrative duties, etc.): 

| t1 % | t2 % | t3 % |

4. Salary paid to the high school instrumental music teacher(s) by the board of education. For this figure, use only your base salary: 

<p>| $t1 | $t2 | $t3 |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Salary for teaching in the high school. (Line 2 times line 4)</td>
<td>$1 $2 $3 $\text{Total}$</td>
</tr>
<tr>
<td>5.a. Enter the total of line 5 on this line</td>
<td>$\text{Total}$</td>
</tr>
<tr>
<td>6. Salary for time other than teaching in the high school. (Line 3 times line 4)</td>
<td>$1 $2 $3 $\text{Total}$</td>
</tr>
<tr>
<td>6.a. Enter the total of line 6 on this line</td>
<td>$\text{Total}$</td>
</tr>
<tr>
<td>7. Total salaries paid for student help.</td>
<td>$\text{Total}$</td>
</tr>
<tr>
<td>8. Supplementary pay added to your base salary by the board of education for being an instrumental music teacher in the high school</td>
<td>$1 $2 $3 $\text{Total}$</td>
</tr>
<tr>
<td>8.a. Enter the total of line 8 on this line</td>
<td>$\text{Total}$</td>
</tr>
<tr>
<td>9. Total salary paid for clerical help assigned to the instrumental music department. (If shared with the vocal music department, enter half the total salary. If shared with other non-music departments, do not enter)</td>
<td>$\text{Total}$</td>
</tr>
</tbody>
</table>
### IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL INSTRUMENTAL MUSIC DEPARTMENT

Add: Lines

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td></td>
</tr>
<tr>
<td>D.</td>
<td></td>
</tr>
<tr>
<td>E.</td>
<td></td>
</tr>
<tr>
<td>F.</td>
<td></td>
</tr>
<tr>
<td>III.B.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A. Enter the total on this line: $1234

### V. OF THE TOTAL AMOUNT OF TIME THE AUDITORIUM IS IN USE, ESTIMATE THE PERCENT OF TIME IT IS USED BY THE INSTRUMENTAL MUSIC DEPARTMENT: 25%
Instructions For Filling Out
FORM C

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.).

2. When recording or working with percentage figures, round the percentage figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. All figures are to be recorded on "lines." For example, the total tax revenue spent on travel will be recorded on line II.E.6.a found on page 6.

5. Under EXPENDITURES, money spent for various items are divided into "tax revenue" and non-tax revenue." Tax revenue refers to monies the board of education budgeted for your department. Non-tax revenue refers to monies spent from sources other than the board of education (Section I.A.).

6. In section III.B., space is provided for two high school vocal music teachers. If more than two are involved, give the information under the provided space and be sure to include it in figuring out total costs, etc.

7. Upon completion of this form, return it to:

______________________________________________, the cost analysis coordinator.
### COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

#### 19--- Academic Year

**FORM C**

TO BE FILLED OUT BY THE HIGH SCHOOL VOCAL MUSIC TEACHER(S)

<table>
<thead>
<tr>
<th>High School</th>
<th>Numbers or %'s</th>
<th>Revenue &amp; Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sub-Total</td>
<td>Totals</td>
</tr>
</tbody>
</table>

#### I. REVENUE

A. Revenue received from sources other than the board of education (non-tax revenue):

1. Student government ................................................................. $____

2. Rental fees paid by students for robes, music, etc. ............... $____

3. Vocal music parent organizations ........................................ $____

4. Student fund raising projects (candy sales, car washes, etc.) ...... $____

5. Admissions to concerts, musicals, etc. .................................. $____

6. Monies received from service clubs and other community organizations ...... $____

7. Other (please specify) .......................................................... $____

8. Total (Add lines 1. through 7.) ..... $____

9. Total revenue received from sources other than the board of education. (Enter the amount from line 8. on this line). $____

**NOTE:** In section II., "tax revenue" will refer to monies received from the board of education in the form of the high school vocal music department budget.

#### II. EXPENDITURES

A. New equipment, including replacements:

1. Pianos

   1.a. Tax revenue ................................................................. $____

   1.b. Non-tax revenue .......................................................... $____

   1.c. Total of lines 1.a. plus 1.b. ....................................... $____

2. Audio-visual equipment

   2.a. Tax revenue ................................................................. $____

   2.b. Non-tax revenue .......................................................... $____

   2.c. Total of lines 2.a. plus 2.b. ....................................... $____
3. Furniture (chairs, desks, storage cabinets, filing cabinets, lockers, risers, etc.)
   a. Tax revenue ........................................... $
   b. Non-tax revenue ......................................... $
   c. Total of lines 3.a. plus 3.b. ....................... $

4. Robes, jackets, etc.
   a. Tax revenue (Account #F7A) ........................... $
   b. Non-tax revenue ......................................... $
   c. Total of lines 4.a. plus 4.b. ........................ $

5. Other (please specify) ...................................
   a. Tax revenue ........................................... $
   b. Non-tax revenue ......................................... $
   c. Total of lines 5.a. plus 5.b. ....................... $

6. Total tax revenue spent on equipment
   Add: lines 1.a. .........................................
        2.a. ........................................
        3.a. ........................................
        4.a. ........................................
        5.a. ........................................
   Total .....................................................$
   6.a. Enter the total of line 6 on this line .......... $

7. Total non-tax revenue spent on equipment
   Add: lines 1.b. .........................................
        2.b. ........................................
        3.b. ........................................
        4.b. ........................................
        5.b. ........................................
   Total .....................................................$
   7.a. Enter the total of line 7 on this line .......... $

8. Total revenue spent on equipment (Add lines 6.a. plus 7.a.) $ 

8. Materials:
   1. Choral music
      a. Tax revenue ......................................... $
      b. Non-tax revenue ..................................... $
      c. Total of lines 1.a. plus 1.b. .................. $
   2. Ensemble music
      a. Tax revenue ......................................... $
      b. Non-tax revenue ..................................... $
      c. Total of lines 2.a. plus 2.b. .................. $

141.
### 3. Solo music

<table>
<thead>
<tr>
<th>Line</th>
<th>Tax revenue</th>
<th>Non-tax revenue</th>
<th>Total of lines 3.a. plus 3.b.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.c.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 4. Records, films, and tapes

<table>
<thead>
<tr>
<th>Line</th>
<th>Tax revenue</th>
<th>Non-tax revenue</th>
<th>Total of lines 4.a. plus 4.b.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.c.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 5. Textbooks (theory, music appreciation, general music, etc.) paid for by the vocal music department

<table>
<thead>
<tr>
<th>Line</th>
<th>Tax revenue</th>
<th>Non-tax revenue</th>
<th>Total of lines 5.a. plus 5.b.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.c.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 6. Other (please specify)

<table>
<thead>
<tr>
<th>Line</th>
<th>Tax revenue</th>
<th>Non-tax revenue</th>
<th>Total of lines 6.a. plus 6.b.</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.c.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 7. Total tax revenue spent on materials

Add: lines 1.a. 2.a. 3.a. 4.a. 5.a. 6.a. 

<table>
<thead>
<tr>
<th>Line</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

7.a. Enter the total of line 7 on this line.

### 8. Total non-tax revenue spent on materials

Add: lines 1.b. 2.b. 3.b. 4.b. 5.b. 6.b. 

<table>
<thead>
<tr>
<th>Line</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

8.a. Enter the total of line 8 on this line.

### 9. Total revenue spent on materials (Add lines 7.a. plus 8.a.)

$
### C. Supplies:

<table>
<thead>
<tr>
<th>1. Office supplies</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.c. Total</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Programs and tickets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>2.c. Total</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Miscellaneous</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.c. Total</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Total tax revenue spent on supplies</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: lines 1.a.</td>
<td>$</td>
</tr>
<tr>
<td>2.a.</td>
<td>$</td>
</tr>
<tr>
<td>3.a.</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
<tr>
<td>4.a. Enter the total of line 4 on this line</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Total non-tax revenue spent on supplies</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: lines 1.b.</td>
<td>$</td>
</tr>
<tr>
<td>2.b.</td>
<td>$</td>
</tr>
<tr>
<td>3.b.</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
<tr>
<td>5.a. Enter the total of line 5 on this line</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6. Total revenue spent on supplies (Add lines 4.a. plus 5.a.)</th>
<th></th>
</tr>
</thead>
</table>

### D. Repairs (repairs of music equipment made by outside professional repairmen):

<table>
<thead>
<tr>
<th>1. Total tax revenue</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Total non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3. Total revenue spent on repairs (Add lines 1. plus 2.)</td>
<td>$</td>
</tr>
</tbody>
</table>

### E. Travel:

<table>
<thead>
<tr>
<th>1. Transportation to contests and festivals including meals</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.c. Total of lines 1.a. plus 1.b.</td>
<td>$</td>
</tr>
</tbody>
</table>
2. Other travel expenses for student activities including trip insurance (please specify)

| 2.a. Tax revenue |   |
| 2.b. Non-tax revenue |   |
| 2.c. Total of lines 2.a. plus 2.b. |   |

3. Expenses paid by the board of education to the high school vocal music teacher(s) for conventions, meetings, etc.

4. Expenses paid by sources other than the board of education (with non-tax dollars) to the high school vocal music teacher(s) for conventions, meetings, etc.

5. Other (please specify)

| 5.a. Tax revenue |   |
| 5.b. Non-tax revenue |   |
| 5.c. Total of lines 5.a. plus 5.b. |   |

6. Total tax revenue spent on travel

| Add: lines 1.a. | $   |
| 2.a. | $   |
| 3. | $   |
| 5.a. | $   |
| Total | $   |

6.a. Enter the total of line 6. on this line $   |

7. Total non-tax revenue spent on travel

| Add: lines 1.b. | $   |
| 2.b. | $   |
| 4. | $   |
| 5.b. | $   |
| Total | $   |

7.a. Enter the total of line 7. on this line $   |

8. Total revenue spent on travel (Add lines 6.a. plus 7.a.) $   |

F. Miscellaneous expenditures:

1. Rental on equipment and music

<p>| 1.a. Tax revenue | $   |
| 1.b. Non-tax revenue | $   |
| 1.c. Total of lines 1.a. plus 1.b. | $   |</p>
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Tax Revenue</th>
<th>Non-Tax Revenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Rental for physical facilities (e.g., the auditorium)</td>
<td><strong>2.a.</strong></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>2.b.</strong></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>2.c.</strong> Total of lines 2.a. plus 2.b.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>3</td>
<td>Royalties paid for musicals, etc., that are paid for by the vocal music department</td>
<td><strong>3.a.</strong></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>3.b.</strong> Non-tax revenue</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>3.c.</strong> Total of lines 3.a. plus 3.b.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td>Insurance on school owned equipment, robes, etc.</td>
<td><strong>4.a.</strong> Tax revenue</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>4.b.</strong> Non-tax revenue</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>4.c.</strong> Total of lines 4.a. plus 4.b.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>5</td>
<td>Other, including telephone costs if paid for by non-tax revenue, and trophies and awards (please specify __________________)</td>
<td><strong>5.a.</strong> Tax revenue</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>5.b.</strong> Non-tax revenue</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>5.c.</strong> Total of lines 5.a. plus 5.b.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>6</td>
<td>Total tax revenue spent on miscellaneous expenditures</td>
<td>Add: lines 1.a. $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.a. $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.a. $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.a. $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5.a. $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6.a. Enter the total of line 6. on this line</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>7</td>
<td>Total non-tax revenue spent on miscellaneous expenditures</td>
<td>Add: lines 1.b. $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.b. $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.b. $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.b. $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5.b. $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>7.a. Enter the total of line 7. on this line</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>8</td>
<td>Total revenue spent on miscellaneous expenditures (Add lines 6.a. plus 7.a.)</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>
### III. HIGH SCHOOL PERSONNEL

#### A. Students:

1. Total number of students enrolled in chorus(es). If a student is enrolled in more than one chorus (choir, glee club, etc.) in the high school, only count him once.

2. Of the total number of students on line 1, above, how many are in a high school band or orchestra.

3. Total number of vocal music students who do not participate in instrumental music. (Subtract line 2. from line 1.)

4. Number of students enrolled in non-performing music classes (e.g., theory, general music, etc.) taught by a vocal music teacher. If the class is taught with an instrumental music teacher, include it here only if the vocal music teacher has the major responsibility for the class. NOTE: Each line, where you are to put the enrollment figure, is divided ( / ). On the left side, put the total class enrollment; on the right side, put the number of students enrolled who do not participate in any vocal or instrumental performing group. Please list the classes:

<table>
<thead>
<tr>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. Total number of students enrolled in non-performing music classes (Add the figures from number 4. above and enter on this line)

6. Total number of students enrolled in the high school vocal music department

   Add: line 1.

   The left side of

   line 5.

   Total

6.a. Enter the total of line 6. on this line
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Total number of students enrolled in the high school vocal music department. Enter the total on this line.</td>
</tr>
<tr>
<td>2.</td>
<td>Total number of hours per week you spend in high school activities (teaching, rehearsing, etc.). Enter the total on this line.</td>
</tr>
<tr>
<td>3.</td>
<td>Total number of hours per week you spend in activities not related to the high school (teaching in the elementary or junior high schools, administrative duties, etc.). Enter the total on this line.</td>
</tr>
<tr>
<td>4.</td>
<td>Salary paid to the high school vocal music teacher(s). Enter only your base salary.</td>
</tr>
</tbody>
</table>

**NOTE:** Lines 2 and 3 should represent 100% of the teacher's time as indicated in line 1.
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Salary for teaching in the high school. (Line 2 times line 4).</td>
<td>$1 $2 $3 Total</td>
<td>$</td>
</tr>
<tr>
<td>5.a. Enter the total of line 5 on this line</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Salary for times other than teaching in the high school. (Line 3 times line 4).</td>
<td>$1 $2 $3 Total</td>
<td>$</td>
</tr>
<tr>
<td>6.a. Enter the total of line 6 on this line</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Total salaries paid for student help</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>8. Supplementary pay added to your base pay by the board of education for being a high school vocal music teacher.</td>
<td>$1 $2 $3 Total</td>
<td>$</td>
</tr>
<tr>
<td>8.a. Enter the total of line 8 on this line</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Total salary paid for clerical help assigned to the vocal music department. (If shared with the instrumental music department, enter half the total salary. If shared with other non-music department, do not enter).</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>
IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL VOCAL MUSIC DEPARTMENT

Add lines:

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>IIA.8</td>
<td>$</td>
</tr>
<tr>
<td>B.9</td>
<td>$</td>
</tr>
<tr>
<td>C.8</td>
<td>$</td>
</tr>
<tr>
<td>D.8</td>
<td>$</td>
</tr>
<tr>
<td>E.8</td>
<td>$</td>
</tr>
<tr>
<td>F.8</td>
<td>$</td>
</tr>
<tr>
<td>IIIB.5.a</td>
<td>$</td>
</tr>
<tr>
<td>7</td>
<td>$</td>
</tr>
<tr>
<td>8.a.</td>
<td>$</td>
</tr>
<tr>
<td>9</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

A. Enter the total of line IV. on this line: $......

V. OF THE TOTAL AMOUNT OF TIME THE AUDITORIUM IS IN USE, ESTIMATE THE PERCENT OF TIME IT IS USED BY THE VOCAL MUSIC DEPARTMENT: .......
1. All names should be filled in by the cost analysis coordinator before this form is given to the business office.

2. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.73 would be rounded off to $424, and $32.45 would be rounded off to $32.).

3. When recording or working with percentage figures, round the percentage figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

4. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

5. All figures are to be recorded on "lines." For example, the total maintenance cost of the high school music education department will be recorded on line H.4.a. on page 4.

6. Whenever exact figures are known, use them. If not, use the simple formulas given in parenthesis under the questions.

7. It is important that all information included in this form be given.

8. Upon completion of this form, return it to: ________________________________, the cost analysis coordinator.
### COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

#### 19__ - ___ Academic Year

**FORM D**

<table>
<thead>
<tr>
<th>TO BE FILLED OUT BY THE BUSINESS OFFICE PERSONNEL</th>
<th>High School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Numbers or %'s</td>
<td>Revenue &amp; Costs</td>
</tr>
<tr>
<td>Sub-Totals</td>
<td>Sub-Totals</td>
</tr>
<tr>
<td>Totals</td>
<td>Totals</td>
</tr>
</tbody>
</table>

**A. High School Music Teachers:**
1. Give the total fringe benefits (retirement, hospitalization, life insurance, etc.) paid by the school district for each of the high school instrumental music teachers listed:
   - 1.a. Name ____________________________ (Band director) $ __________
   - 1.b. Name ____________________________ (Orchestra director) $ __________
   - 1.c. Name ____________________________ (Asst. instrumental teacher) $ __________
   - 1.d. Name ____________________________ $ __________

2. Give the total fringe benefits paid by the school district for each of the high school vocal music teachers listed:
   - 2.a. Name ____________________________ (Choir director) $ __________
   - 2.b. Name ____________________________ (Asst. vocal music teacher) $ __________
   - 2.c. Name ____________________________ $ __________

**B. District Music Administrators:**
Give the total fringe benefits paid by the school district for each of the music administrators listed:
1. Name ____________________________ (District Supervisor of Music) $ __________
2. Name ____________________________ (Supervisor of Instrumental Music) $ __________
3. Name ____________________________ (Supervisor of Vocal Music) $ __________
4. Name ____________________________ $ __________
### C. Maintenance and Clerical Staff:

1. Give the total salary and fringe benefits paid by the school district for each of the high school custodians listed:

<table>
<thead>
<tr>
<th></th>
<th>Name</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.a.</td>
<td>(Custodian #1)</td>
<td>$</td>
</tr>
<tr>
<td>1.b.</td>
<td>(Custodian #2)</td>
<td>$</td>
</tr>
<tr>
<td>1.c.</td>
<td>(Custodian #3)</td>
<td>$</td>
</tr>
<tr>
<td>1.d. Total (Add lines 1.a. plus 1.b. plus 1.c.)</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

2. Give the total fringe benefits paid by the school district for each of the secretaries listed:

<table>
<thead>
<tr>
<th></th>
<th>Name</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.a.</td>
<td>(Secretary to the Supervisor of Music)</td>
<td>$</td>
</tr>
<tr>
<td>2.b.</td>
<td>(Secretary to the Supervisor of Instrumental Music)</td>
<td>$</td>
</tr>
<tr>
<td>2.c.</td>
<td>(Secretary to the Supervisor of Vocal Music)</td>
<td>$</td>
</tr>
<tr>
<td>2.d.</td>
<td>(Clerical Help in High School Music Department)</td>
<td>$</td>
</tr>
</tbody>
</table>

### D. Facilities:

1. What is the total square footage under roof of the high school. (Consult blueprints if not known.)

2. What is the total square footage of the instrumental music department facilities

3. What is the total square footage of the vocal music department facilities.

4. Total square footage of the music education department (Add line 2 plus line 3)

5. Total square footage of auditorium

6. Percent of square footage attributed to the instrumental music department. (Divide line 1 into line 2)
<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>Percent of square footage attributed to the vocal music department (Divide line 1. into line 3.).</td>
<td></td>
<td>%</td>
</tr>
<tr>
<td>8.</td>
<td>Total percent of square footage attributed to the music education department (Add line 6. plus line 7.).</td>
<td></td>
<td>%</td>
</tr>
<tr>
<td>9.</td>
<td>Percent of total square footage attributed to the auditorium (Divide line 1. into line 5.).</td>
<td></td>
<td>%</td>
</tr>
</tbody>
</table>

E. Heating Costs:

1. What are the total heating costs of the high school. |   | $______ |
2. Heating cost for the instrumental music department (Line D.6. times line E.1.). |   | $______ |
3. Heating cost for the vocal music department (Line D.7. times line E.1.). |   | $______ |
4. Total heating cost for the music education department (Add line 2. plus line 3.). |   | $______ |
5. Heating cost for the auditorium (Line D.9. times line E.1.). |   | $______ |

F. Electrical Costs:

1. What are the total electrical costs for the high school. |   | $______ |
2. Electrical cost for the instrumental music department (Line D.6. times line F.1.). |   | $______ |
3. Electrical cost for the vocal music department (Line D.7. times line F.1.). |   | $______ |
4. Total electrical cost for the music education department (Add line 2. plus line 3.). |   | $______ |
5. Electrical costs for the high school auditorium (Line D.9. times line F.1.). |   | $______ |
### G. Telephone Costs (paid for by Tax Revenue):

1. Cost of telephone used in the high school instrumental music department (if not known, divide the total telephone cost of the district by the number of telephones in the district and enter amount here. If one telephone is shared by both the instrumental and vocal music departments, enter one-half the computed cost on this line and the other half on line 2). $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

2. Cost of the telephone used in the high school vocal music department (same as line 1) $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

3. Total telephone costs (Add line 1 plus line 2) $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

3.a. Enter the total of line 3 on this line $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

### H. Maintenance Costs:

1. Total maintenance cost of the high school including custodial materials and supplies. NOTE: Figure not to include custodian salaries and benefits $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

2. Maintenance cost of the high school instrumental music department (Line D.6. times line H.1) 

   - Line H.1 $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Line D.6 $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Total $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

   2.a. Enter the total of line 2 on this line $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

3. Maintenance cost of the high school vocal music department (Line D.7 times line H.1) 

   - Line H.1 $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Line D.7 $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Total $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

3.a. Enter the total of line 3 on this line $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

4. Total maintenance cost of the high school music education department (Add lines H.2.a. plus H.3.a.) 

   - Line H.2.a $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Line H.3.a $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 
   - Total $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 

4.a. Enter the total of line 4 on this line $\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots$ 


5. Maintenance cost of the high school auditorium (Line D.9 times line H.1)
   Line H.1 $___________________
   Line D.9 x___________________
   Total $___________________
   5.a. Enter the total of line 5 on this line ...............

1. Debt Service: (Payment on Bonds)
1. How much is the yearly debt service on the high school facilities. .................. $____

2. Yearly debt service on the instrumental music department (If not known exactly, multiply line D.6 times line 1.1.) .................. $____

3. Yearly debt service on the vocal music department (If not known exactly, multiply line D.7 times line 1.1.) .................. $____

4. Total debt service for the music education department (If not known, add line 2 plus line 3) .................. $____

5. Yearly debt service for the high school auditorium (If not known exactly, multiply line D.9 times line 1.1.) .................. $____

J. Custodian Costs:
1. Custodian costs for the instrumental music department (Line D.6 times line C.1.d)
   Line C.1.d $___________________
   Line D.6 x___________________
   Total $___________________
   1.a. Enter the total on this line .........$____

2. Custodian costs for the vocal music department (Line D.7 times line C.1.d)
   Line C.1.d $___________________
   Line D.7 x___________________
   Total $___________________
   1.a. Enter the total on this line .........$____

3. Total custodian costs for the high school music education department (Add line 1.a. plus 2.a.)
   Line 1.a $___________________
   Line 2.a $___________________
   Total $___________________
   3.a. Enter the total on this line .........$____
4. Custodian costs for the auditorium (Multiply line D.9 times line C.1.d)

<table>
<thead>
<tr>
<th>Line</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>C.1.d</td>
<td>$</td>
</tr>
<tr>
<td>D.9</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

4.a. Enter the total on this line $________
Instructions For Filling Out
FORM E

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32). 

2. When recording or working with percentage figures, round the percentage figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. Whenever instructions are given for obtaining certain figures, the form from which the line figures are taken is given. It will be assumed that whenever the form is not given, the lines will refer to this form (FORM E).
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

**FORM E**

TO BE FILLED OUT BY THE COST ANALYSIS COORDINATOR

<table>
<thead>
<tr>
<th>Numbers &amp; %'s</th>
<th>Revenue &amp; Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-Totals</td>
<td>Sub-Totals</td>
</tr>
<tr>
<td>Totals</td>
<td>Totals</td>
</tr>
</tbody>
</table>

### 1. REVENUE

**A.** Revenue received by the high school instrumental music department from sources other than the board of education (non-tax revenue):

Add: FORM A.

| Line I.A.1. | $___________ |
| Form B.     | $___________ |
| Line I.A.11. | $___________ |

Total $___________

1. Enter the total amount on this line. $___________

**B.** Revenue received by the high school instrumental music department from the board of education—budget. (Enter the amount from FORM A, line I.B.1.)

$___________

**C.** Total revenue received by the high school instrumental music department. (Add line A.1 plus line B.)

$___________

**D.** Percent of total revenue contributed by the board of education to the instrumental music department. (Divide line C into line E.)

$___________

**E.** Revenue received by the high school vocal music department from sources other than the board of education (non-tax revenue):

Add: FORM A.

| Line I.A.2. | $___________ |
| Form C.     | $___________ |
| Line I.A.9. | $___________ |

Total $___________

1. Enter the total amount on this line. $___________

**F.** Revenue received by the vocal music department from the board of education—budget. (Enter the amount from FORM A, line I.B.2.)

$___________

**G.** Total revenue received by the high school vocal music department. (Add line E.1 plus line F.)

$___________
<table>
<thead>
<tr>
<th></th>
<th>H. Percent of total revenue contributed by the board of education to the vocal music department. (Divide line G into line F).</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Total budget received by the high school music education department from the board of education. (Add line B plus line F).</td>
<td></td>
</tr>
<tr>
<td>J.</td>
<td>Total revenue received by the high school music education department from all sources. (Add line C plus line G).</td>
<td></td>
</tr>
<tr>
<td>K.</td>
<td>Percent of total revenue received by the high school music education department attributed to the instrumental music department. (Divide line J into line C).</td>
<td></td>
</tr>
<tr>
<td>L.</td>
<td>Percent of total revenue received by the high school music education department attributed to the vocal music department. (Subtract line K from 100%).</td>
<td></td>
</tr>
</tbody>
</table>

## II. Administrative Expenditures

<table>
<thead>
<tr>
<th></th>
<th>A. Total administrative costs of supervising the high school instrumental music department. (Enter the amount from FORM A, line II.A.a.a.).</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.</td>
<td>Total administrative costs of supervising the high school vocal music department. (Enter the amount from FORM A, line II.A.S.a.).</td>
</tr>
<tr>
<td>C.</td>
<td>Total cost of substitute music teachers - instrumental music department (Enter the amount from FORM A, line IV. A.).</td>
</tr>
<tr>
<td>D.</td>
<td>Total cost of substitute music teachers - vocal music department (Enter the amount from FORM A, line IV. B.).</td>
</tr>
<tr>
<td>E.</td>
<td>Total cost of piano moving - instrumental music (Enter amount from FORM A, line V.A)</td>
</tr>
<tr>
<td>F.</td>
<td>Total cost of piano moving - vocal music (Enter amount from FORM A, line V.B)</td>
</tr>
<tr>
<td>G.</td>
<td>Total administrative costs - instrumental music (Add line A plus line C plus E)</td>
</tr>
<tr>
<td>H.</td>
<td>Total administrative costs - vocal music (Add line B plus line D plus F).</td>
</tr>
</tbody>
</table>
### III. INSTRUMENTAL MUSIC DEPARTMENT EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Total expenditures of the high school instrumental music department:</strong></td>
<td>$</td>
</tr>
<tr>
<td>1. Equipment: (Enter the amount from FORM B, line IV.A.)</td>
<td>$</td>
</tr>
<tr>
<td>2. Materials: (Enter the amount from FORM B, line IV.B.9.a.)</td>
<td>$</td>
</tr>
<tr>
<td>3. Supplies: (Enter the amount from FORM B, line IV.C.4.a.)</td>
<td>$</td>
</tr>
<tr>
<td>4. Repairs: (Enter the amount from FORM B, line IV.E.7.a.)</td>
<td>$</td>
</tr>
<tr>
<td>5. Travel: (Enter the amount from FORM B, line IV.E.7.a.)</td>
<td>$</td>
</tr>
<tr>
<td>6. Miscellaneous: (Enter the amount from FORM B, line IV.F.8.a.)</td>
<td>$</td>
</tr>
<tr>
<td>7. Salaries: (Enter and add amounts from): FORM B, LINES IV.B.5-a.</td>
<td>$</td>
</tr>
<tr>
<td>7. a. Enter the total of line 7 on this line.</td>
<td>$</td>
</tr>
<tr>
<td>8. Total tax revenue spent. (Add lines 1, 2, 3, 4, 5, 6, and 7.a.)</td>
<td>$</td>
</tr>
<tr>
<td>8. a. Enter the total amount from line 8 on this line.</td>
<td>$</td>
</tr>
<tr>
<td><strong>B. Total non-tax expenditures of the instrumental music department:</strong></td>
<td>$</td>
</tr>
<tr>
<td>(Subtract line B.8.a. from line A).</td>
<td>$</td>
</tr>
</tbody>
</table>
### IV. VOCAL MUSIC DEPARTMENT EXPENDITURES

**A. Total expenditures of the vocal music department.** (Enter the amount from FORM C, line IV.A.) $__________

**B. Total tax expenditures of the vocal music department:**
1. **Equipment:** (Enter the amount from FORM C, lines II.A.6.a.) $__________
2. **Materials:** (Enter the amount from FORM C, line II.B.7.a.) $__________
3. **Supplies:** (Enter the amount from FORM C, line II.C.4.a.) $__________
4. **Repairs:** (Enter the amount from FORM C, line II.D.1.) $__________
5. **Travel:** (Enter the amount from FORM C, line II.E.6.a.) $__________
6. **Miscellaneous:** (Enter the amount from FORM C, line II.F.6.a.) $__________
7. **Salaries:** (Enter and add the amounts from FORM C, LINES III.B.)
   - 5.a. $__________
   - 7.a. $__________
   - 8.a. $__________
   - 9. $__________
   - Total $__________

8.a. Enter the total of line 7 on this line. $__________

**C. Total non-tax expenditures of the vocal music department.** (Subtract line B.8.a. from line A.) $__________

**V. Teacher Fringe Benefit Costs**

**A. Percent of salaried time of each instrumental music teacher charged to the high school music education department:**
1. Enter the percent figure for the band director (ts) from FORM B, line III.B.2. ______
2. Enter the percent figure for the high school orchestra director (t2) from FORM B, line III.B.2.

3. Enter the percent figure for the high school assistant instrumental music teacher (t3) from FORM B, line III.B.2.

B. Percent of salaried time of each vocal music teacher charged to the high school music education department:
1. Enter the percent for the choir director (t1) from FORM C, line III.B.2.
2. Enter the percent for the assistant vocal music teacher (t2) from FORM C, line III.B.2.

C. Cost of the instrumental music teacher fringe benefits charged to the music education program of the high school:
1. Band director's fringe benefits. (Enter the amount from FORM D, line A.1.a.)
   1.a. Total charge to the high school music education department. (Multiply the percent from line A.1 times line C.1.)
   Line C.1 $____________
   Line A.1 x
   Total $____________
   1.b. Enter the total from line 1.a. on this line $____________

2. Orchestra director's fringe benefits (Enter the amount from FORM D, line A.1.b.)
   2.a. Total charged to the high school music education department. (Multiply the percent on line A.2 times line C.2)
   Line C.2 $____________
   Line A.2 x
   Total $____________
   2.b. Enter the total from line 2.a. on this line $____________
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Calculation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Assistant instrumental music teacher's fringe benefits. (Enter amount from FORM D, line A.1.c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a</td>
<td>Total charged to the high school music department. (Multiply the percent on line A.3 times line C.3)</td>
<td>Line C.3 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Line A.3 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td></td>
</tr>
<tr>
<td>3.b</td>
<td>Enter the total from line 3.a. on this line.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Total Cost (Add lines 1.b. plus 2.b. plus 3.b.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cost of the Vocal Music Teacher Fringe Benefits Charged to the High School Music Department:

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Calculation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Choir director's fringe benefits. (Enter the amount from FORM D, line A.2.a)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.a</td>
<td>Total charged to the high school music department (Multiply the percent on line B.1 times line D.1)</td>
<td>Line B.1 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Line B.1 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td></td>
</tr>
<tr>
<td>1.b</td>
<td>Enter the total of line 1.a. on this line.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Assistant vocal music teacher's fringe benefits (Enter amount from FORM D, line A.2.b.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a</td>
<td>Total charged to the high school music department (Multiply the percent on line B.2 times line D.2)</td>
<td>Line B.2 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Line B.2 $</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total $</td>
<td></td>
</tr>
<tr>
<td>2.b</td>
<td>Enter the total of line 2.a. on this line.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Total cost (Add line 1.a plus 2.a).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
E. Total cost of teacher fringe benefits charged to the high school music education department:

Add: Lines C.4 $ _____________
0.3 $ _____________
Total $ _____________

1. Enter the total of line E on this line............. $ _____________

VI. ADMINISTRATOR FRINGE BENEFIT COSTS

A. Supervisor of Music:

1. Costs charged to the instrumental music department (Multiply the percent found on FORM A, line II.A.1.c. times the benefits found on FORM D, Line B.1.)
   FORM D, line B.1 $ _______________
   FORM A, line II.A.1.c. $ _____________
   Total $ _____________
   1.a. Enter the total on this line. $ _____________

2. Costs charged to the vocal music department (Multiply the percent found on FORM A, line II.A.1.d. times the benefits on FORM D, line B.1.)
   FORM D, line B.1 $ _______________
   FORM A, line II.A.1.d. $ _____________
   Total $ _____________
   2.a. Enter the total on this line. $ _____________

B. Supervisor of Instrumental Music: (Multiply the percent from FORM A, line II.A.2.b times the benefits from FORM D, line B.2.)
   FORM D, line B.2. $ _______________
   FORM A, line II.A.2.b. $ _____________
   Total $ _____________
   1. Enter the total on this line.................. $ _____________

C. Supervisor of Vocal Music:
   (Multiply the percent from FORM A, line II.A.3.b. times the benefits from FORM D, line B.3.)
   FORM D, line B.3. $ _______________
   FORM A, line II.A.3.b. $ _____________
   Total $ _____________
   1. Enter the total on this line.................. $ _____________
D. Total costs charged to the instrumental music department:
   Add: Lines A.1.a $__________
       B.1 $__________
   Total $__________

1. Enter the total of line D on this line $__________

E. Total costs charged to the vocal music department:
   Add: Lines A.2.a. $__________
       C.1. $__________
   Total $__________

1. Enter the total from line E on this line $__________

F. Total Cost (Add line D.1. plus E.1). $__________

VII. SECRETARY FRINGE BENEFIT COSTS

A. Secretary of the district Supervisor of Music:
   Costs charged to the instrumental music department (Multiply the percent from FORM A, line II.A.1.f times the benefits from FORM D, line C.2.a.)
   FORM D, line C.2.a. $__________
   FORM A, line II.A.1.f $__________
   Total $__________

1.a. Enter the total on this line $__________

B. Costs charged to the vocal music department (Multiply the percent from FORM A, line II.A.1.g. times the benefits from FORM D, line C.2.a.)
   FORM D, line C.2.a. $__________
   FORM A, line II.A.1.g. $__________
   Total $__________

2.a. Enter the total on this line $__________

B. Secretary of the Supervisor of Instrumental Music (Multiply the percent from FORM A, line II.A.2.d. times the benefits from FORM D, line C.2.b.)
   FORM D, line C.2.b. $__________
   FORM A, line II.A.2.d. $__________
   Total $__________

1. Enter the total on this line $__________
C. Secretary of the Supervisor of Vocal Music
(Multiply the percent from FORM A, line II. A.3.d. times the benefits from FORM D, line C.2.c.)
<table>
<thead>
<tr>
<th>FORM A, line II. A.3.d.</th>
<th>FORM D, line C.2.c.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Total $__________________

1. Enter the total on this line $__________________

D. Clerical Help in the High School Music Education Department
1. Instrumental music (Multiply one-half times fringe benefits from FORM D, line C.2.d.) $__________________
2. Vocal music (Multiply one-half times fringe benefits from FORM D, line C.2.d.) $__________________

E. Total charged to the instrumental music department
Add: Lines A.1.a. $__________________
     B.1. $__________________
     D.1. $__________________

Total $__________________

1. Enter the total on this line $__________________

F. Total charged to the vocal music department
Add: Lines A.2.a. $__________________
     C.1. $__________________
     D.2. $__________________

Total $__________________

1. Enter the total on this line $__________________

G. Total Cost (Add line E.1. plus line F.1.) $__________________

VIII. FACILITY COSTS
A. Heating costs—Instrumental music department
1. Cost for department facilities (Enter amount from FORM D, line E.2.) $__________________
2. Auditorium cost (Multiply the percent
from FORM B, line V. times the amount
from FORM D, line E.5.)
   FORM D, line E.5. $___________
   FORM B, line V. $___________
   Total $___________

2.a. Enter the total on this line. $___________

3. Total Cost (Add lines A.1. plus A.2.a.). $___________

B. Heating costs—vocal music department:
   1. Cost for department facilities (Enter
      amount from FORM D, line E.3.) $___________
   2. Auditorium cost (Multiply the percent
      from FORM C, line V. times the amount
      from FORM D, line E.5.)
      FORM D, line E.5. $___________
      FORM C, line V. $___________
      Total $___________

2.a. Enter the total on this line. $___________

3. Total Cost (Add lines B.1. plus B.2.a.). $___________

C. Electrical costs—instrumental music
department:
   1. Cost for department facilities (Enter the
      amount from FORM D, line F.2.) $___________
   2. Auditorium cost (Multiply the percent from
      FORM B, line V. times the amount from
      FORM D, line F.5.)
      FORM D, line F.5. $___________
      FORM B, line V. $___________
      Total $___________

2.a. Enter the total on this line. $___________

3. Total Cost (Add lines C.1. plus C.2.a.) $___________

D. Electrical costs—vocal music department:
   1. Cost for department facilities (Enter
      the amount from FORM D, line F.3.) $___________
### Auditorium Cost

2. Auditorium cost (Multiply the percent from FORM C, line V, times the amount from FORM D, line F.5.)

<table>
<thead>
<tr>
<th>FORM D, line F.5.</th>
<th>FORM C, line V</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$_______________</td>
<td>____________%</td>
<td>$_______________</td>
</tr>
</tbody>
</table>

2.a. Enter the total on this line. $_______________

3. Total cost (Add lines D.1 plus D.2.a.) $_______________

---

### Telephone Costs

E. Telephone costs:

1. Instrumental music department: (Enter the amount from FORM D, line G.1.) $_______________

2. Vocal music department: (Enter the amount from FORM D, line G.2.) $_______________

---

### Maintenance Costs—Instrumental Music Department

F. Maintenance costs—instrumental music department:

1. Cost for department facilities (Enter the amount from FORM D, line H.2.) $_______________

2. Auditorium costs (Multiply the percent from FORM D, line H.5.)

<table>
<thead>
<tr>
<th>FORM D, line H.5.</th>
<th>FORM B, line V</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$_______________</td>
<td>____________%</td>
<td>$_______________</td>
</tr>
</tbody>
</table>

2.a. Enter the total on this line. $_______________

3. Total costs (Add lines F.1 plus F.2.a.) $_______________

---

### Maintenance Costs—Vocal Music Department

G. Maintenance costs—vocal music department:

1. Cost of department facilities (Enter the amount from FORM D, line H.3.) $_______________

2. Auditorium cost (Multiply the percent from FORM C, line V, times the amount from FORM D, line H.5.)

<table>
<thead>
<tr>
<th>FORM D, line H.5.</th>
<th>FORM C, line V</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$_______________</td>
<td>____________%</td>
<td>$_______________</td>
</tr>
</tbody>
</table>

2.a. Enter the total on this line. $_______________

3. Total cost (Add lines G.1 plus G.2.a.) $_______________
H. Debt service—instrumental music department:
- Debt for facilities (Enter the amount from FORM D, line 1.2). $...
- Debt for the auditorium (Multiply the percent from FORM B, line V, times the amount from FORM D, line 1.5.)
  - FORM D, line 1.5: $...
  - FORM B, line V: %
  - Total $...
- Total cost (Add lines H.1 plus H.2.a.) $...

I. Debt service—vocal music department:
- Debt for facilities (Enter the amount from FORM D, line 1.3). $...
- Debt for the auditorium (Multiply the percent from FORM C, line V, times the amount from FORM D, line 1.5.)
  - FORM D, line 1.5: $...
  - FORM C, line V: %
  - Total $...
- Total cost (Add lines I.1 plus I.2.a.) $...

J. Custodial costs:
- Instrumental music department (Enter the amount from FORM D, line J.1) $...
- Vocal music department (Enter the amount from FORM D, line J.2) $...
- Cost of auditorium to the instrumental music department (Multiply the amount from FORM D, line J.4.a, by the percent from FORM B, line V)
  - FORM D, line J.4.a: $...
  - FORM B, line V: %
  - Total $...
- 3.a. Enter the total on this line. $...
4. Cost of auditorium to the vocal music department. (Multiply the amount from FORM D, line J.4.a by the percent from FORM C, line V)

| FORM D, line J.4.a. | $ ____________ |
| FORM C, line V    | x ___________ |

Total $ ____________

4.a. Enter the total on this line.

5. Total costs charged to the instrumental music department (Add lines I plus 3.a.)

| Line | $ ____________ |
| Line 3.a. | $ ____________ |

Total $ ____________

5.a. Enter the total on this line.

6. Total costs charged to the vocal music department. (Add lines 2 plus 4.a.)

| Line 2 | $ ____________ |
| Line 4.a. | $ ____________ |

Total $ ____________

6.a. Enter the total on this line.

7. Total costs (Add lines 5.a plus 6.a.)

$ ____________

IX. THE TOTAL COST OF THE HIGH SCHOOL INSTRUMENTAL MUSIC PROGRAM

A. The cost to the board of education

Add: Lines I.I.G

| III.B.B.a. | $ ____________ |
| V.C.4. | $ ____________ |
| VII.D.1. | $ ____________ |
| VII.E.1. | $ ____________ |
| VIII.A.3. | $ ____________ |
| C.3. | $ ____________ |
| E.1. | $ ____________ |
| F.3. | $ ____________ |
| H.3. | $ ____________ |
| J.5.a. | $ ____________ |

Total $ ____________

1. Enter the total on this line $ ____________
### X. THE TOTAL COST OF THE HIGH SCHOOL VOCAL MUSIC PROGRAM

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

#### A. The cost to the board of education

<table>
<thead>
<tr>
<th>Details</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: Lines II.H.</td>
<td>$</td>
</tr>
<tr>
<td>IV.B.8.a</td>
<td>$</td>
</tr>
<tr>
<td>V.D.3.</td>
<td>$</td>
</tr>
<tr>
<td>VII.E.1.</td>
<td>$</td>
</tr>
<tr>
<td>VIII.F.1.</td>
<td>$</td>
</tr>
<tr>
<td>VIII.B.3.</td>
<td>$</td>
</tr>
<tr>
<td>D.3.</td>
<td>$</td>
</tr>
<tr>
<td>E.2.</td>
<td>$</td>
</tr>
<tr>
<td>G.3.</td>
<td>$</td>
</tr>
<tr>
<td>I.3.</td>
<td>$</td>
</tr>
<tr>
<td>J.6.a</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total** $ 

#### B. Enter the total on this line $ 

### XI. THE TOTAL COST OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM TO THE BOARD OF EDUCATION

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

#### A. Enter the total on this line $ 

### XII. THE TOTAL COST OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM FOR EXPENDITURES PAID FROM ALL SOURCES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

#### A. Enter the total on this line $ 

XIII. PERCENT ANALYSES OF THE BUDGET AND STUDENT PARTICIPATION

A. Enter the district budget from question six (6) on the GENERAL INFORMATION Sheet.

B. Percent of the district budget that goes for the instrumental music department. (Divide line XIII.A into line IX.A.I). Enter on this line.

C. Percent of the district budget that goes for the vocal music department. (Divide line XIII.A into line X.A.I). Enter on this line.

D. Total percent of the district budget spent on the high school music education department. (Add lines B plus C).

E. Percent of the high school student population participating in the instrumental music department. (Divide the number from FORM A, line III, into the number from FORM B, line III.A.10.a). Enter on this line.

F. Percent of the high school student population participating in the vocal music department. (Divide the number from FORM A, line III, into the number from FORM C, line III.A.7.a). Enter on this line.

G. Percent of the total high school student population participating in the music education department:

1. Add:
   - FORM B, line III.A.12
   - FORM C, line III.A.7.a.
   - Total

1.a. Enter the total on this line.

2. Percent participating: (Divide the number from FORM A, line III, into the number on line 1.a. above.)

2.a. Enter the percent on this line.
### XIV. COST-PER-PUPIL RATIOS USING TAX FUNDS ONLY

#### A. Instrumental music department

1. Ratio for the total number of students participating. (Divide the number from FORM B, line III.A.9.a. into the amount from FORM E, line IX.A.1.). Enter on this line. $\ldots$  
2. Ratio for the total number of different students participating. (Divide the number from FORM B, line III.A.10.a. into the amount from FORM E, line IX.A.1.). Enter on this line. $\ldots$

#### B. Vocal music department

1. Ratio for the total number of students participating. (Divide the number from FORM C, line III.A.6.a. into the amount from FORM E, line X.C.). Enter on this line. $\ldots$  
2. Ratio for the total number of different students participating. (Divide the number from FORM C, line III.A.7.a. into the amount from FORM E, line X.C.). Enter on this line. $\ldots$

#### C. Music Education Department

(Divide the number from line XIII.C.1.a. into the amount from line XI.A.). Enter on this line. $\ldots$

### XV. COST-PER-PUPIL RATIOS USING ALL FUNDS

#### A. Instrumental music department:

1. Ratio for the total number of students participating. (Divide the number from FORM B, line III.A.9.a. into the amount from FORM E, line IX.C.). Enter on this line. $\ldots$  
2. Ratio for the total number of different students participating. (Divide the number from FORM B, line III.A.10.a. into the amount from FORM E, line IX.C.). Enter on this line. $\ldots$
1. Ratio for the total number of students participating. (Divide the number from FORM C, line III.A.6.a. into the amount from FORM E, line X.C.). Enter on this line.

2. Ratio for the total number of different students participating. (Divide the number from FORM C, line III.A.7.a. into the amount from FORM E, line X.C.). Enter on this line.
CHAPTER V

SUMMARY OF THE STUDY

The purpose of this study was to attain the following objectives:

1. The development of a cost analysis instrument for the purpose of costing out the high school music education program.
2. The development of an instrument that would be flexible and adaptable to the needs of a school district or the needs of investigators studying cost-factor relationships of the high school music education program.
3. The development and design of an instrument that could be used as a model for other investigators, therefore, eliminating the time consuming task of developing and testing their own cost analysis instruments.

The study tried to answer the following questions:

1) Can a cost analysis instrument be developed that could be used in any school district in order to cost out its high school music education program?
2) Is it possible to identify all the apparent and hidden costs?
3) Is it possible to record all the costs once they have been identified?
4) What information can the cost analysis instrument provide to a school district?

The development of the instrument went through the following phases:

Phase 1. - The initial development and design of the instrument based on available related literature.

Phase 2. - A study and critique of the instrument was made by selected public school music supervisors and administrators. Necessary revisions of the instrument were then made.

Phase 3. - A field testing of the instrument was conducted. Selected school districts tested the forms of the instrument by costing out the high school music programs. Final revisions and adjustments of the instrument were made.

Phase 4. - The forms were accepted as an instrument that could reliably cost out any high school music education program.

The Objectives

The first objective of this study, the development of a cost analysis instrument for costing out the high school music education program, was attained. Using the instrument in its entirety, detailed analyses of both revenue and costs can be made. The field testing of the instrument (Phase 3) has shown that the instrument is an adequate means for asserting the cost of the program.

Flexibility and adaptability, the second objective, according to the evidence, were met also. Information
pertaining to student involvement in the program can be obtained with the instrument so that cost ratios, percentages, or unit costs can be obtained. This information can be of value to the music educator and school administrators as they make present and future plans and decisions affecting the music program. With this information obtained in the instrument, cost-factor studies can also be made by investigators.

It was demonstrated in Chapter III how the instrument can be adapted by individual school districts as evidenced by the school district which made an abstract of the instrument for the information to be obtained from high school music teachers.

The third objective, i.e., to develop and design an instrument that could be used as a model by other investigators, therefore, eliminating the need to develop and test their own cost analysis instruments, can be met only after this instrument becomes available to them. The actual success of this study cannot be determined until other investigators accept or reject the finished product of this writer's labors.

**Answering the Questions**

Concerning the first question, can a cost analysis instrument be developed that could be used in any school district in order to cost out its high school music education program, the answer is "yes." School districts from one to ten high schools were used to test the instrument.
Sophistication of bookkeeping practices ranged from simple entry methods to computerized methods. In all cases, the information was obtainable.

The answer to the second question, is it possible to identify all the apparent and hidden costs, is a qualified "yes." There are some costs such as water, some administrative costs (e.g., school principal and secretary), and others that are not included in the instrument. Because of the factors of time, complex formulas, impracticability, or irrelevant nature of the costs, an uncomplicated means of obtaining the costs was impossible. Some of these costs could be determined in a study of specific factors by means of a PPBS program or a performance analysis of specific areas such as administrative costs, but this is another area of study. The writer is convinced that all costs, which can be obtained without too much difficulty, have been identified.

The answer to the third question, is it possible to record all the costs once they have been identified, is "yes." No school district reported that they could not record any of the information that was requested. The writer is satisfied that any school district can gather and record the information asked for in the instrument.

The instrument can provide the following information to a school district or investigator (question four):

1) It can provide complete budget information, both revenue and costs, for the high school music education department. It can show from what sources the revenue
came, including tax and non tax revenue. It can give a complete breakdown of where and how the revenue is being spent.

2) It can show the percentage of non-tax versus tax revenue being spent on budgetary items.

3) It can provide information concerning the total tax dollars being spent on all identifiable costs of the high school music education program or any portion thereof.

4) It can show the percentage of the district budget being spent on the total high school music education program or any portion thereof.

5) It can yield cost-per-pupil ratios using tax, non-tax, or the total of tax and non-tax monies for the high school vocal music program, instrumental music program or total music education program.

6) It makes possible comparisons of the various cost-per-pupil ratios of the high school music education program with the district cost-per-pupil ratio.

7) It can show what areas of the high school music education program are being under--or over--financed.

8) It can show a district what additional costs would need to be absorbed by the district if it was to completely finance the high school music education program.

9) It can be used to estimate long-range budgetary needs by projecting future program needs and costs.
Limitations of the Study

The number of school districts used in this study to field test the instrument is small. Gaining the cooperation of school districts to test the instrument was difficult. However, it is believed that the school districts that did cooperate in this study provided a varied enough background to make the testing of the instrument sufficient for essential revisions.

The offering of a stipend ($20.00) to make the initial critique of the instrument did not guarantee that the individual making the critique would devote the necessary time and energy to study the instrument in detail and make well considered recommendations. Indeed, some refused to make a critique after seeing the instrument and what had to be done. Although more critiques were desirable, five educators did provide the needed critiques for the instrument's first revision.

One may question the field testing of FORM D by school districts other than those field testing the other four forms of the instrument. Since FORM D required the cooperation of the business office—the cooperation which was lacking in two districts making a field test of the instrument—it was decided that the field testing of FORM D alone would be an adequate test of the form. The interviews with the business office personnel, resulting from the separate testing, was beneficial in the final revisions of FORM D because of the personal contact with the individuals
working with the form.

**Implication For Further Research**

Assuming it has been proven that the cost analysis instrument developed in this study is usable in costing out any high school music education program, a study should be made to determine the actual costs of high school music education programs. The information could be of value in determining the costs involved in obtaining specific objectives in high school music education.

A study is needed to determine what are the accepted objectives of a high school music education program (and of a music education program in general) as envisioned by the adult community, students, and non-music administrators. A related study could determine what objectives are in reality sought after or obtained in various music education programs. It would seem that objectives are first needed before a successful program budgeting system can be established.

An instrument is now needed that can cost out the whole music education program, one that can be easily adapted for a school district using PPBS. It is recognized that one instrument may not fulfill all the needs of all school districts, but it should be a guide or model, or be adaptable to any school system. Such an instrument could also be of value to investigators making cost-factor studies of music education programs in general.

Of major importance to both music educators, school administrators, and communities as well, would be studies
involving cost-factor relationships in music education. Communities may be very interested in cost-benefit studies performed in their school districts. What benefits, for example, do the children and community derive from the music program? Can these benefits be identified, measured, and justified?

Studies involving cost-quality relationships should also be made to determine what funds are necessary to establish a quality music program, and how much does tax and non-tax support for the music education program affect the quality of it. Determining (or defining) what is a "quality" music education program in itself is a major undertaking.

The cost of high school instrumental music compared to vocal music, on a cost-per-pupil ratio, should be studied along with derived benefits obtained in the two programs. If the costs of the instrumental music program are significantly higher, it should be justified in the benefits received by the instrumental music students.

A study to determine the time and cost factors involved in teaching large classes (i.e., band, orchestra, chorus, etc.), small classes (i.e., theory, general music, small ensembles, etc.), and individual students would be of interest in terms of benefit-factors derived or in terms of the quality of the program.

The budgeting practices of music education programs
by school districts as an expression of educational philosophy would be another study that would be important to music educators. It would be of interest to determine whether the type of budget (small to large, properly defined) could be an indicator of a district's philosophical beliefs concerning the importance of music in general education.
APPENDIX A

THE ORIGINAL COST ANALYSIS FORMS
GENERAL INSTRUCTIONS FOR COSTING OUT THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

In order to complete this cost analysis of the high school music education program, the cooperation of the high school music teachers, music supervisors, administrators, business office, and non-certified personnel is necessary. The following information and instructions will help make the job easier and more equitable for each person involved.

OBJECTIVES OF THE ANALYSIS

The objectives of the cost analysis of the high school music education program are as follows:

1. It can help the administrators and music education personnel identify financial needs and excesses in the music program.
2. It can show whether or not the board of education is channeling a reasonable amount or share of the district budget toward the music education of high school students.
3. It can be used to demonstrate the financial needs of the program that are presently being satisfied by non-tax resources.
4. It can show if the music program (or any phase of it) is out of balance with the total general education program.
5. It can be used as the foundation of a Planning - Programming - Budgeting System (PPBS) in the creation of a music education program for a new high school or a reevaluation and planning of an existing program.
6. The information obtained can be used, along with cost analysis information from other school districts, to study cost - quality, cost - quantity, and other cost - factor relationships that are of interest and concern to music education.

GENERAL

1. One person, preferably the supervisor of music, in each school district should be the coordinator of the cost analysis. He should have ready access to both the individual high school(s) and school district records and personnel.
2. Each school district should receive the following items in the cost analysis packet:
   - One - GENERAL INFORMATION sheet
   - One - complete set of cost analysis forms (FORM A; FORM B; FORM C; FORM D; FORM E; and FORM F) for each high school in the district

E.A. BESCHEFF - January 1970
3. It is very important that each item (that is applicable) be answered or filled in. If exact figures are not available for some reason, (e.g., admission receipts for a concert yet to be given), give an estimate for the necessary information based upon your best judgment.

4. Information should be based on the present academic year. The fiscal budget, of course, will run from July to July in which the academic year is contained.

5. The cost analysis coordinator should fill in the name of the high school on the first page of each form before it is given to the individual responsible for filling it out. He should also fill in his name on the instruction sheets before giving out the forms.

THE COST ANALYSIS FORMS

1. GENERAL INFORMATION sheet: This sheet should be answered by the district business office and returned to the cost analysis coordinator.

2. FORM A: This form should be answered by the district supervisor of music and his office personnel. FORM A concerns the costs involved with the administrative office. Upon completion, it should be returned to the cost analysis coordinator.

3. FORM B: The high school instrumental music teacher(s) is responsible for filling out FORM B. It is suggested that one instrumental teacher be responsible for seeing that all the information is given. After it is completed, it should be returned to the cost analysis coordinator.

4. FORM C: The high school vocal music teacher(s) is responsible for filling out FORM C. It is suggested that one vocal music teacher be responsible for seeing that all the information is given. After it is completed, it should be returned to the cost analysis coordinator.

5. FORM D: This form should be filled out by someone in the business office who is familiar with handling account information and has access to this information. IMPORTANT: The names asked for in the form should be filled in by the cost analysis coordinator before giving the form to the business office. After the form is completed, it should be returned to the cost analysis coordinator.

6. FORM E: This form is to be filled in by the head high school custodian. It concerns those custodians who have responsibilities for cleaning and maintaining the high school music education department. He should consult with the business office for the costs of his materials and supplies if he does not have that information readily available. The form should be returned to the cost analysis coordinator after it is completed.
7. FORM F: The cost analysis coordinator is responsible for this form. FORM F is the analysis work sheet and makes use of information gathered from the other forms. After all completed forms have been returned, the cost analysis coordinator will total the final costs and analyze their significance in relationship to the music education program and the district education program in general.

GATHERING AND REPORTING THE RESULTS OF THE ANALYSIS

It is suggested that the personnel involved in the analysis decide upon one week in which the analysis will be made, and that everyone involved carry out their responsibilities during that week. Once FORM F is completed, the information can be abstracted and reported to the various parties interested in the results of the analysis. THE WHOLE PROCEDURE SHOULD NOT TAKE MORE THAN SEVEN WORKING DAYS.
Instructions for Filling Out the GENERAL INFORMATION Sheet

1. Please fill in or check all the information asked for on the sheet.

2. Question number five (5) should be based on average daily membership figures - not average daily attendance.

3. If you have an adult education program in your district, do not include the budget for this program in the district budget information asked for in question number six (6).

4. Upon completion of the GENERAL INFORMATION sheet, return it to: ________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19__ - ___ Academic Year

GENERAL INFORMATION

1. Name of the local school district: ____________________________

2. School district classification: Please check (✓).
   - City ( )
   - County ( )
   - Exempted Village ( )
   - Private ( )
   - Parochial ( )
   - Other ____________________ ( )  
     please specify

3. Number of high schools in the district: _____________

4. What grades are included in the high schools? Please check (✓).
   - 3 - 12 ( )
   - 9 - 12 ( )
   - 10 - 12 ( )
   - Other ____________________ ( )  
     please specify

5. Total student population of the school district (K - 12) based on Average Daily Membership (ADK) for the first semester of the year under study: ____________________

6. Total district budget for the academic year under study: $__________________

7. Cost-per-pupil ratio. (Divide the number in question 5 into the amount in question 6). $__________________

K.A. SELCHEFF - January 1970
Instructions For Filling Out
FORM A

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $23.72 would be rounded off to $24, and $32.45 would be rounded off to $32.)

2. When recording or working with percent figures, round the percent figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%)

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. All figures are to be recorded on "lines." For example, the total high school music education budget is recorded on line 1.B.3 of the first page.

5. If the district has all three supervisors (Supervisor of Music, Supervisor of Instrumental Music, and Supervisor of Vocal Music) and all three share the same secretary, include the information concerning the secretary in the Supervisor of Music section only (II.A.1). If there is only a Supervisor of Instrumental Music and a Supervisor of Vocal Music, and they share the same secretary, provide the information concerning her in each separate section (II.A.2 and II.A.3).

6. It is important to keep in mind that all information given in this form concerning the high school should refer only to the high school indicated on the front of the form.

7. "Administrative operating budget" refers only to the money budgeted to the administrator's office for materials, supplies, and travel expenses incurred by the administrator. Include in this figure reimbursements for attending conventions, meetings, etc. paid by the board of education.

8. Upon completion of this form, return it to: the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM
19__ - ____ Academic Year

<table>
<thead>
<tr>
<th>Form A</th>
<th>Revenue and Costs Sub-Totals</th>
<th>Revenue and Costs Sub-Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>TO BE FILLED OUT BY THE ADMINISTRATIVE HEAD OF THE SCHOOL DISTRICT MUSIC EDUCATION PROGRAM</td>
<td>Numbers of %’s</td>
<td>Revenue and Costs Sub-Totals</td>
</tr>
</tbody>
</table>

I. REVENUE

A. Material Gifts:
1. Monetary value of material gifts (instruments, equipment, etc.) received by the school district and given to the high school instrumental music department $____

2. Monetary value of material gifts received by the school district and given to the high school vocal music department $____

3. Total (Add line 1. plus line 2.) $____

B. Revenue received from the board of education:
1. The high school instrumental music department budget. (All monies allocated for the purchase of instruments, equipment, materials, supplies, etc.) $____

2. The high school vocal music department budget $____

3. Total high school music education budget. (Add line 1. plus line 2.) $____

II. EXPENDITURES

A. Administrative Costs:
1. Supervisor of Music (Administrative head of the district music education program—if applicable).
   a. Salary paid by the board of education $____

   b. Number of salaried hours per week (average) you are on the job _________

K.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.c</td>
<td>Estimated percent of salaried time your work involves the high school instrumental music department</td>
</tr>
<tr>
<td>1.d</td>
<td>Estimated percent of salaried time your work involves the high school vocal music department</td>
</tr>
<tr>
<td>1.e</td>
<td>The supervisor's secretary's salary</td>
</tr>
<tr>
<td>1.f</td>
<td>Estimate percent of secretary's salaried time spent on the high school instrumental music department business</td>
</tr>
<tr>
<td>1.g</td>
<td>Estimate of the percent of secretary's salaried time spent on the high school vocal music department business</td>
</tr>
<tr>
<td>1.h</td>
<td>Supervisor's operating budget (for supplies, materials, etc.)</td>
</tr>
<tr>
<td>1.i</td>
<td>Estimate of the percent of the operating budget that is spent on the high school instrumental music department business</td>
</tr>
<tr>
<td>1.j</td>
<td>Estimate of the percent of the operating budget that is spent on the high school vocal music department business</td>
</tr>
<tr>
<td>1.k</td>
<td>Salary spent working with the high school instrumental music department (Line 1.c. times line 1.a.)</td>
</tr>
<tr>
<td>1.l</td>
<td>Salary spent working with the high school vocal music department (Line 1.d. times line 1.a.)</td>
</tr>
<tr>
<td>1.m</td>
<td>Cost of secretarial time spent on the high school instrumental music department (Line 1.f. times line 1.e.)</td>
</tr>
<tr>
<td></td>
<td>Description</td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>1.m.</td>
<td>Cost of secretarial time spent on the high school vocal music department (Line 1.g. times line 1.e.)</td>
</tr>
<tr>
<td>1.o.</td>
<td>Administrative operating budget spent on the high school instrumental music department (Line 1.i. times line 1.h.)</td>
</tr>
<tr>
<td>1.p.</td>
<td>Administrative operating budget spent on the high school vocal music department (Line 1.j. times line 1.h.)</td>
</tr>
<tr>
<td>1.q.</td>
<td>Administrative cost of the high school instrumental music department. Add: Lines 1.k. $</td>
</tr>
<tr>
<td></td>
<td>1.m. $</td>
</tr>
<tr>
<td></td>
<td>1.o. $</td>
</tr>
<tr>
<td></td>
<td>Total $</td>
</tr>
<tr>
<td>1.r.</td>
<td>Enter the total of line 1.q. on this line</td>
</tr>
<tr>
<td>1.s.</td>
<td>Administrative cost of the high school vocal music department. Add: Lines 1.l. $</td>
</tr>
<tr>
<td></td>
<td>1.m. $</td>
</tr>
<tr>
<td></td>
<td>1.p. $</td>
</tr>
<tr>
<td></td>
<td>Total $</td>
</tr>
<tr>
<td>1.t.</td>
<td>Enter the total of line 1.s. on this line</td>
</tr>
<tr>
<td>1.u.</td>
<td>Total administrative cost of the high school music education program (Add lines 1.r. plus 1.t.)</td>
</tr>
</tbody>
</table>

2. Supervisor of Instrumental Music—if applicable:

2.a. Salary paid by the board of education | $      |
| 2.b. Estimated percent of salaried time working with the high school instrumental music department. | $ |
| NOTE: All information involving the high school should only refer to that high school indicated on the front of this form (FORM A). | $ |
| 2.c. Secretary's salary if she is a different secretary than that of the supervisor of music. (If she is the same, do not fill in the information on the secretary). | $ |
| 2.d. Estimate the percent of salaried time the secretary is involved with the high school instrumental music department business. | $ |
| 2.e. Administrative operating budget (for materials, supplies, etc.). | $ |
| 2.f. Estimate the percent of the operating budget spent on the high school instrumental music department. | $ |
| 2.g. Salary spent working with the high school (Line 2.b. times 2.a.). | $ |
| 2.h. Cost of secretarial time spent on the high school (Line 2.d. times 2.c.). | $ |
| 2.i. Administrative operating budget spent on the high school (Line 2.f. times 2.e.). | $ |
| 2.j. Total cost of the supervisor of instrumental music to the high school instrumental music department (Add lines 2.g. plus 2.h. plus 2.i.). | $ |
| 2.k. Enter the total of line 2.j. on this line. | $ |

K.A. BELCHEPP - January 1970
3. Supervisor of Vocal Music—if applicable:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.a.</td>
<td>Salary paid by the board of education</td>
</tr>
<tr>
<td>3.b.</td>
<td>Estimated percent of salaried time working with the high school vocal music department <strong>NOTE:</strong> All information involving the high school should only refer to that high school indicated on the front of this form (FORM A).</td>
</tr>
<tr>
<td>3.c.</td>
<td>Secretary's salary if she is a different secretary than that of the supervisor of music. (If she is the same, do not fill in the information on the secretary).</td>
</tr>
<tr>
<td>3.d.</td>
<td>Estimate the percent of salaried time the secretary is involved with the high school vocal music department business</td>
</tr>
<tr>
<td>3.e.</td>
<td>Administrative operating budget (for materials, supplies, etc.)</td>
</tr>
<tr>
<td>3.f.</td>
<td>Estimate the percent of the operating budget spent on the high school vocal music department</td>
</tr>
<tr>
<td>3.g.</td>
<td>Salary spent working with the high school (Line 3.b. times 3.a.)</td>
</tr>
<tr>
<td>3.h.</td>
<td>Cost of secretarial time spent on the high school (Lines 3.d. times line 3.c.)</td>
</tr>
<tr>
<td>3.i.</td>
<td>Administrative operating budget spent on the high school (Line 3.f. times line 3.e.)</td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
### 3. J. Total cost of the supervisor of vocal music to the high school vocal music department (Add lines 3.g., plus 3.h. plus 3.i.)

<table>
<thead>
<tr>
<th>Cost</th>
<th>$</th>
</tr>
</thead>
</table>

3.k. Enter the total of line 3.j. on this line

$...

4. Total administrative cost of supervising the high school instrumental music department

Add: Lines 2.f. $...

4.a. Enter the total of line 4 on this line

$...

5. Total administrative cost of supervising the high school vocal music department

Add: Lines 1.t. $...

5.a. Enter the total of line 5 on this line

$...

6. Total administrative cost of supervising the high school music education department (Add lines 4.a. plus 5.a.)

$...

### III. What is the total student enrollment of the high school based on Average Daily Membership (ADM) for the first semester?

---

K.A.BELCHEFF - January 1970
Instructions For Filling Out
FORM B

1. If there is more than one instrumental music teacher in the high school, it is suggested that the band director be given the responsibility for making sure that all the information is gathered and recorded.

2. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.)

3. When recording or working with percent figures, round the percent figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

4. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

5. All figures are to be recorded on "lines." For example, the total tax revenue spent on travel will be recorded on line II.E.7.a. on page 6.

6. Under EXPENDITURES, money spent for various items are divided into "tax revenue" and "non-tax" revenue. Tax revenue refers to monies the board of education budgeted for your department. Non-tax revenue refers to monies spent from sources other than the board of education (Section I.A.).

7. In section III.3, space is provided for three high school instrumental music teachers. If more than three are involved, give the information under the provided space and be sure to include it in figuring out total costs, etc.

8. Upon completion of this form, return it to: __________________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19__ — ___ Academic Year

FORM B

TO BE FILLED OUT BY THE HIGH SCHOOL INSTRUMENTAL MUSIC TEACHER(S)

<table>
<thead>
<tr>
<th>Revenue and Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number or %'s</td>
</tr>
<tr>
<td>Sub-Totals</td>
</tr>
<tr>
<td>Sub-Totals</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>I. REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Revenue received from sources other than the board of education (non-tax revenue):</td>
</tr>
<tr>
<td>1. Student government .................................. $</td>
</tr>
<tr>
<td>2. Rental fees paid by students for instruments, uniforms, etc. .......... $</td>
</tr>
<tr>
<td>3. Instrumental music parent organizations (band boosters, etc.) .......... $</td>
</tr>
<tr>
<td>4. Athletic department .................................. $</td>
</tr>
<tr>
<td>5. Student fund raising projects (candy sales, car washes, etc.) .......... $</td>
</tr>
<tr>
<td>6. Admissions to concerts, etc. ................................ $</td>
</tr>
<tr>
<td>7. Monies received from service clubs and other community organizations $</td>
</tr>
<tr>
<td>8. Instrument or other equipment trade ins ................................ $</td>
</tr>
<tr>
<td>9. Other (please specify) .................................. $</td>
</tr>
</tbody>
</table>

| 10. Total (Add lines 1. through 9.) ................................ $ |
| 11. Total revenue received from sources other than the board of education (Enter the amount from line 10. on this line) ............ $ |

NOTE: In section II., "tax revenue" will refer to monies received from the board of education in the form of the high school instrumental music budget.

K.A.BELCHEFF - January 1970
### II. EXPENDITURES

**A. New equipment, including replacements:**

1. **All instruments (band and orchestra)**
   - 1.a. Tax revenue
   - 1.b. Non-tax revenue
   - 1.c. Total of lines 1.a. plus 1.b.

2. **Audio-visual aid equipment**
   - 2.a. Tax revenue
   - 2.b. Non-tax revenue
   - 2.c. Total of lines 2.a. plus 2.b.

3. **Furniture (chairs, desks, storage cabinets, filing cabinets, lockers, stands, risers, etc.)**
   - 3.a. Tax revenue
   - 3.b. Non-tax revenue
   - 3.c. Total of lines 3.a. plus 3.b.

4. **Uniforms**
   - 4.a. Tax revenue
   - 4.b. Non-tax revenue
   - 4.c. Total of lines 4.a. plus 4.b.

5. **Other (please specify)**
   - 5.a. Tax revenue
   - 5.b. Non-tax revenue
   - 5.c. Total of lines 5.a. plus 5.b.

6. **Total tax revenue spent on equipment**

   - Add: lines 1.a.
   - 2.a.
   - 3.a.
   - 4.a.
   - 5.a.
   - Total

   6.a. Enter the total of line 6 on this line

---

K.A. BELEHEFF – January 1970
### 7. Total non-tax revenue spent on equipment

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: lines 1.b. 3</td>
<td></td>
</tr>
<tr>
<td>2.b. 4</td>
<td></td>
</tr>
<tr>
<td>3.b. 5</td>
<td></td>
</tr>
<tr>
<td>4.b. 6</td>
<td></td>
</tr>
<tr>
<td>5.b. 7</td>
<td></td>
</tr>
<tr>
<td><strong>Total 8</strong></td>
<td></td>
</tr>
</tbody>
</table>

7.a. Enter the total of line 7 on this line

#### 8. Total revenue spent on equipment

(Add lines 6.a. plus 7.a.)

#### B. Materials:

1. **Band music**
   - 1.a. Tax revenue
   - 1.b. Non-tax revenue
   - 1.c. Total of lines 1.a. plus 1.b.

2. **Orchestra music**
   - 2.a. Tax revenue
   - 2.b. Non-tax revenue
   - 2.c. Total of lines 2.a. plus 2.b.

3. **Ensemble music, including stage band**
   - 3.a. Tax revenue
   - 3.b. Non-tax revenue
   - 3.c. Total of lines 3.a. plus 3.b.

4. **Solo music**
   - 4.a. Tax revenue
   - 4.b. Non-tax revenue
   - 4.c. Total of lines 4.a. plus 4.b.

5. **Records, films, and tapes**
   - 5.a. Tax revenue
   - 5.b. Non-tax revenue
   - 5.c. Total of lines 5.a. plus 5.b.

6. **Text books (theory, music appreciation, etc.)**
   - 6.a. Tax revenue
   - 6.b. Non-tax revenue
   - 6.c. Total of lines 6.a. plus 6.b.

---

K.A. Belcheff - January 1970
7. Miscellaneous items such as reeds, lyres, neck straps, etc., that are given to students at no cost to them
   7.a. Tax revenue ........................................... $   
   7.b. Non-tax revenue ....................................... $   
   7.c. Total of lines 7.a. plus 7.b. ..................... $   

8. Other (please specify) ....................................
   8.a. Tax revenue ........................................... $   
   8.b. Non-tax revenue ....................................... $   
   8.c. Total of lines 8.a. plus 8.b. ..................... $   

9. Total tax revenue spent on materials
   Add: lines 1.a. $   
       2.a. $   
       3.a. $   
       4.a. $   
       5.a. $   
       6.a. $   
       7.a. $   
       8.a. $   
   Total $   
   9.a. Enter the total of line 9 on this line $   

10. Total non-tax revenue spent on materials
    Add: lines 1.b. $   
        2.b. $   
        3.b. $   
        4.b. $   
        5.b. $   
        6.b. $   
        7.b. $   
        8.b. $   
   Total $   
   10.a. Enter the total of line 10 on this line $   

11. Total revenue spent on materials (Add lines 9.a. plus 10.a.) $   

C. Supplies:
   1. Office supplies
      1.a. Tax revenue ....................................... $   
      1.b. Non-tax revenue ................................... $   
      1.c. Total of lines 1.a. plus 1.b. .................. $   

K.A. BELCEFF - January 1970
<table>
<thead>
<tr>
<th>Category</th>
<th>Tax Revenue</th>
<th>Non-Tax Revenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Programs and tickets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Miscellaneous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.c. Total of lines 3.a. plus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total tax revenue spent on</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: lines 1.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Total non-tax revenue spent on</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: lines 1.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total revenue spent on supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Add lines 4.a. plus 5.a.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Repairs: (Instruments and other music equipment repaired by outside professional repairman)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Total tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Total non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total revenue spent on repairs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Add lines 1. plus 2.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Travel expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Transportation to football games</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.c. Total of lines 1.a. plus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Transportation to contests and festivals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>Other travel expenses for student activities (please specify)</td>
<td></td>
</tr>
<tr>
<td>3.a.</td>
<td>Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.b.</td>
<td>Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.c.</td>
<td>Total of lines 3.a. plus 3.b.</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>Expenses paid by the board of education to the high school instrumental music teacher(s) for conventions, meetings, etc.</td>
<td>$</td>
</tr>
<tr>
<td>5.</td>
<td>Expenses paid by sources other than the board of education (non-tax dollars) to the high school instrumental music teacher(s) for conventions, meetings, etc.</td>
<td>$</td>
</tr>
<tr>
<td>6.</td>
<td>Other (please specify)</td>
<td></td>
</tr>
<tr>
<td>6.a.</td>
<td>Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>6.b.</td>
<td>Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>7.</td>
<td>Total tax revenue spent on travel</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: lines 1.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>2.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>3.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>4.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>6.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$</td>
</tr>
<tr>
<td>7.a.</td>
<td>Enter the total of line 7 on this line</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Total non-tax revenue spent on travel</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: lines 1.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>2.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>3.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>5.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>6.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$</td>
</tr>
<tr>
<td>8.a.</td>
<td>Enter the total of line 8 on this line</td>
<td>$</td>
</tr>
<tr>
<td>9.</td>
<td>Total revenue spent on travel</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Add lines 7.a. plus 8.a.)</td>
<td>$</td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
### F. Miscellaneous expenditures:

<table>
<thead>
<tr>
<th>1. Rental on equipment and music</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.a.</strong> Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.b.</strong> Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>1.c.</strong> Total of lines 1.a. plus 1.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Rental for physical facilities (e.g., the auditorium)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.a.</strong> Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>2.b.</strong> Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>2.c.</strong> Total of lines 2.a. plus 2.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Royalties paid for musicals, etc., that are paid for by the instrumental music department</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3.a.</strong> Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>3.b.</strong> Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>3.c.</strong> Total of lines 3.a. plus 3.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Insurance on school owned instruments, equipment, etc.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4.a.</strong> Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>4.b.</strong> Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>4.c.</strong> Total of lines 4.a. plus 4.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Other (please specify)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5.a.</strong> Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>5.b.</strong> Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td><strong>5.c.</strong> Total of lines 5.a. plus 5.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6. Total tax revenue spent on miscellaneous expenditures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>6.a.</strong> Enter the total of line 6 on this line</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Total non-tax revenue spent on miscellaneous expenditures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>7.a.</strong> Enter the total of line 7 on this line</td>
<td>$</td>
</tr>
</tbody>
</table>

---

K.A. SELCHEFF - January 1970
III. HIGH SCHOOL PERSONNEL

A. Students:

1. Total number of students enrolled in the band(s). If a student is enrolled in more than one band, only count him once.

2. Total number of students enrolled in the orchestra(s). If a student is enrolled in more than one orchestra, only count him once.

3. Of the total number in line 2., how many students are also enrolled in band?

4. Subtract line 3. from line 2.

5. Total number of students participating in band and orchestra (Add lines 1. plus 2.)

6. Total number of different students participating in band and orchestra (Add lines 1. plus 4.)

7. Number of students enrolled in non-performing music classes (e.g., theory, general music, etc.) taught by an instrumental music teacher. If the class is team taught with a vocal music teacher, include it here only if the instrumental music teacher has the major responsibility for the class.

NOTE: Each line, where you are to record the enrollment figure, is divided (/). On the left side, put the total class enrollment; on the right side, put the number of students enrolled that have not been counted in line 6. above. Please list the classes on the next page.

K.A. B.ELCHEFF - January 1970
8. Total number of students enrolled in non-performing music classes (Add the figures from number 7. above and enter on this line)...

9. Total number of students enrolled in the instrumental music department
   Add: line 5.  
   The left side of  
   line 8.  
   Total  
   9.a. Enter the total of line 9 on this line ............

10. Total number of different students enrolled in the instrumental music department
    Add: line 6.  
    The right side of  
    line 8.  
    Total  
    10.a. Enter the total of line 10 on this line ...........

11. Of the total number of students on line 10.a., how many participate in a high school vocal performing group? ......................

12. Corrected figure. (Subtract line 11. from line 10.) .............

B. High School Instrumental Music
   Teacher(s): (If more than three teachers are involved, add the information under the provided space).
   LEGEND: t1 = Band director
   t2 = Orchestra director. (If there is no orchestra director—assistant band director).
   t3 = Assistant instrumental music teacher

K.A.BELCHEFF - January 1970
1. Total salaried hours per week (average) you work in the schools

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Line 2. through line 7. should represent 100% of the teachers' salaried time.

2. Percent of salaried time teaching high school instrumental music:
   2.a. Band(s).....................
   |   |   |
   | 1 |   |
   | 2 |   |
   | 3 |   |

   2.b. Orchestra(s) ..............
   |   |   |
   | 1 |   |
   | 2 |   |
   | 3 |   |

   2.c. Other groups (e.g., stage band, ensembles, etc.)....
   |   |   |
   | 1 |   |
   | 2 |   |
   | 3 |   |

   2.d. Solos (individual high school students).............
   |   |   |
   | 1 |   |
   | 2 |   |
   | 3 |   |

3. Percent of salaried time teaching high school music classes other than instrumental music (e.g., theory, chorus, etc.).............
   |   |   |
   | 1 |   |
   | 2 |   |
   | 3 |   |

K.A. BELCHEFF - January 1970
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>4. Percent of salaried time teaching high school non-music classes (e.g., math, study hall)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Percent of salaried time you do not teach any classes during the scheduled school day (i.e., preparatory periods, instrument repair periods, etc.) but are assigned to the high school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Percent of salaried time you teach classes in the elementary or junior high schools</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Percent of salaried time you are involved in committee work or other administrative duties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Salary paid to the high school instrumental music teacher(s) by the board of education. For this figure, use only your base salary.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Salary for teaching high school band(s). (Line 2.a. times line 8.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.a</td>
<td>Enter the total of line 9 on this line</td>
<td>$</td>
</tr>
<tr>
<td>10</td>
<td>Salary for teaching high school orchestra(s). Line 2.b. times line 8.</td>
<td>$t_1 \times $t_2 \times $t_3 = $Total $</td>
</tr>
<tr>
<td>10.a</td>
<td>Enter the total of line 10 on this line</td>
<td>$</td>
</tr>
<tr>
<td>11</td>
<td>Salary for teaching high school ensembles. Line 2.c. times line 8.</td>
<td>$t_1 \times $t_2 \times $t_3 = $Total $</td>
</tr>
<tr>
<td>11.a</td>
<td>Enter the total of line 11 on this line</td>
<td>$</td>
</tr>
<tr>
<td>12</td>
<td>Salary for teaching solos or individual students. Line 2.d. times line 8.</td>
<td>$t_1 \times $t_2 \times $t_3 = $Total $</td>
</tr>
<tr>
<td>12.a</td>
<td>Enter the total of line 12 on this line</td>
<td>$</td>
</tr>
<tr>
<td>13</td>
<td>Salary for teaching non-performing high school classes. Line 3. times line 8.</td>
<td>$t_1 \times $t_2 \times $t_3 = $Total $</td>
</tr>
<tr>
<td>13.a</td>
<td>Enter the total of line 13 on this line</td>
<td>$</td>
</tr>
</tbody>
</table>

K.A.BELCHEFF - January 1970
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Salary for teaching non-music high school classes. (Line 4, times line 8)</td>
<td>[ t_1 \times t_2 \times t_3 \times t_4 ]</td>
</tr>
<tr>
<td>14.a</td>
<td>Enter the total of line 14 on this line</td>
<td>[ \text{Total} ]</td>
</tr>
<tr>
<td>15</td>
<td>Salary for times other than teaching in the high school. Line 5, times line 8</td>
<td>[ t_1 \times t_2 \times t_3 \times t_4 ]</td>
</tr>
<tr>
<td>15.a</td>
<td>Enter the total of line 15 on this line</td>
<td>[ \text{Total} ]</td>
</tr>
<tr>
<td>16</td>
<td>Salary for teaching in the elementary or junior high schools. (Line 6, times line 8)</td>
<td>[ t_1 \times t_2 \times t_3 \times t_4 ]</td>
</tr>
<tr>
<td>16.a</td>
<td>Enter the total of line 16 on this line</td>
<td>[ \text{Total} ]</td>
</tr>
<tr>
<td>17</td>
<td>Salary for committee work of other administrative duties. (Line 7, times line 8)</td>
<td>[ t_1 \times t_2 \times t_3 \times t_4 ]</td>
</tr>
<tr>
<td>17.a</td>
<td>Enter the total of line 17 on this line</td>
<td>[ \text{Total} ]</td>
</tr>
</tbody>
</table>

K.A. HELCHEFF - JANUARY 1970
18. Total salaries for teaching high school instrumental music:
   Add: lines 9.a. $  
   10.a. $  
   11.a. $  
   12.a. $  
   Total $  
18.a. Enter the total of line 18 on this line $  

19. Total salaries for non-performing teaching activities:
   Add: lines 13.a. $  
   15.a. $  
   Total $  
19.a. Enter the total of line 19 on this line $  

20. Total salaries paid for student help $  

21. Supplementary pay added to your base salary by the board of education for being an instrumental music teacher $  

21.a. Enter the total of line 21 on this line $  

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL INSTRUMENTAL MUSIC DEPARTMENT
   Add: lines II.A.8. $  
   B.11. $  
   C.6. $  
   D.3. $  
   E.9. $  
   F.8. $  
   III.B.17.a. $  
   18.a. $  
   19.a. $  
   20. $  
   21.a. $  
   Total $  
A. Enter the total on this line $
V. OF THE TOTAL AMOUNT OF TIME THE AUDITORIUM IS IN USE, ESTIMATE THE PERCENT OF TIME IT IS USED BY THE INSTRUMENTAL MUSIC DEPARTMENT.

K.A. BELCHEFF - January 1970
Instructions For Filling Out
FORM C

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, \$423.72 would be rounded off to \$424, and \$32.45 would be rounded off to \$32.)

2. When recording or working with percent figures, round the percent figure off to the nearest whole number. (For example, 45.3\% will be rounded off to 45\%, and 7.6\% would be rounded off to 8\%)

3. A blank sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. All figures are to be recorded on "lines." For example, the total tax revenue spent on travel will be recorded on line II.E.6.a found on page 6.

5. Under EXPENDITURES, money spent for various items are divided into "tax revenue" and "non-tax" revenue. Tax revenue refers to monies the board of education budgeted for your department. Non-tax revenue refers to monies spent from sources other than the board of education (Section I.A.).

6. In section III.B., space is provided for two high school vocal music teachers. If more than two are involved, give the information under the provided space and be sure to include it in figuring out total costs, etc.

7. Upon completion of this form, return it to: ____________________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19__ - ___ Academic Year

FORM C

<table>
<thead>
<tr>
<th>TO BE FILLED OUT BY THE HIGH SCHOOL VOCAL MUSIC TEACHER(S)</th>
<th>Numbers of $'s</th>
<th>Revenue and Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sub-Totals</td>
<td>Sub-Totals</td>
</tr>
</tbody>
</table>

**I. REVENUE**

A. Revenue received from sources other than the board of education (non-tax revenue):

1. Student government ...........................................

2. Rental fees paid by students for robes, music, etc. ...............$__

3. Vocal music parent organizations ...................................

4. Student fund raising projects (candy sales, car washes, etc.) ....$__

5. Admissions to concerts, musicals, etc. ................................$__

6. Monies received from service clubs and other community organizations ...........................................$__

7. Other (please specify) ...........................................$__

8. Total (Add lines 1. through 9.) ..................................$__

9. Total revenue received from sources other than the board of education. (Enter the amount from line 8. on this line) ...........................................$__

**NOTE:** In section II., "tax revenue" will refer to monies received from the board of education in the form of the high school vocal music department budget.

K.A. BELCHEFF - January 1970
II. EXPENDITURES

1. New equipment, including replacements:

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Piano</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.c. Total of lines l.a. plus l.b.</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

2. Audio-visual equipment

<p>| | | | |</p>
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</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
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</tr>
</tbody>
</table>

3. Furniture (chairs, desks, storage cabinets, filing cabinets, lockers, risers, etc.)

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<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.c. Total of lines 3.a. plus 3.b.</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

4. Bobes, jackets, etc.

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<thead>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.c. Total of lines 4.a. plus 4.b.</td>
<td></td>
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</tbody>
</table>

5. Other (please specify)

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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a. Tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.b. Non-tax revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.c. Total of lines 5.a. plus 5.b.</td>
<td></td>
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</tr>
</tbody>
</table>

6. Total tax revenue spent on equipment

<p>| | | | |</p>
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<thead>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 1.a.</td>
<td>2.a.</td>
<td>3.a.</td>
<td>4.a.</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6.a. Enter the total of line 6 on this line   $   

K.A. BELCHEFF - January 1970
7. Total non-tax revenue spent on equipment
   Add: lines 1.b. $ ___
        2.b. $ ___
        3.b. $ ___
        4.b. $ ___
        5.b. $ ___
    Total $ ___
   7.a. Enter the total of line 7 on this line $ ___

8. Total revenue spent on equipment
   (Add lines 6.a. plus 7.a.) $ ___

B. Materials:
1. Choral music
   1.a. Tax revenue $ ___
   1.b. Non-tax revenue $ ___
   1.c. Total of lines 1.a. plus 1.b. $ ___

2. Ensemble music
   2.a. Tax revenue $ ___
   2.b. Non-tax revenue $ ___
   2.c. Total of lines 2.a. plus 2.b. $ ___

3. Solo music
   3.a. Tax revenue $ ___
   3.b. Non-tax revenue $ ___
   3.c. Total of lines 3.a. plus 3.b. $ ___

4. Records, films, and tapes
   4.a. Tax revenue $ ___
   4.b. Non-tax revenue $ ___
   4.c. Total of lines 4.a. plus 4.b. $ ___

5. Text books (theory, music appreciation, general music, etc.) paid for by the vocal music department
   5.a. Tax revenue $ ___
   5.b. Non-tax revenue $ ___
   5.c. Total of lines 5.a. plus 5.b. $ ___

6. Other (please specify)
   6.a. Tax revenue $ ___
   6.b. Non-tax revenue $ ___
   6.c. Total of lines 6.a. plus 6.b. $ ___

K.A. BELCHEFF - January 1970
### Materials

#### 7. Total tax revenue spent on materials

<table>
<thead>
<tr>
<th>Add: lines</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>l.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>l.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

**7.a.** Enter the total of line 7 on this line: $ \_ \_ \_ \_ \_\_ \_ \_\_ \_ \_ \_ \_ \_ \_\_ \_ \_ 

#### 8. Total non-tax revenue spent on materials

<table>
<thead>
<tr>
<th>Add: lines</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>l.b.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

**8.a.** Enter the total of line 8 on this line: $ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_\_ \_ \_ 

#### 9. Total revenue spent on materials

(Add lines 7.a. plus 8.a.) $ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_\_ \_ \_ 

### Supplies

#### C. Office supplies

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>1.c. Total of lines 1.a. plus 1.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

#### 2. Programs and tickets

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

#### 3. Miscellaneous

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.a. Tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.b. Non-tax revenue</td>
<td>$</td>
</tr>
<tr>
<td>3.c. Total of lines 3.a. plus 3.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

#### 4. Total tax revenue spent on supplies

<table>
<thead>
<tr>
<th>Add: lines</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>l.a.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

**4.a.** Enter the total of line 4 on this line: $ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_\_ \_ \_ 

---

K.A.BELCHEFF - January 1970
<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>5. Total non-tax revenue spent on supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: lines 1.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a. Enter the total of line 5 on this line</td>
<td>$</td>
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<tr>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>6. Total revenue spent on supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Add lines 4.a. plus 5.a.)</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Repairs (repairs of music equipment made by outside professional repairmen):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Total tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Total non-tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total revenue spent on repairs</td>
<td>(Add lines 1. plus 2.)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Travel:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Transportation to contests and festivals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.a. Tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.b. Non-tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.c. Total of lines 1.a. plus 1.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Other travel expenses for student activities (please specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.b. Non-tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.c. Total of lines 2.a. plus 2.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Expenses paid by the board of education to the high school vocal music teacher(s) for conventions, meetings, etc.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Expenses paid by sources other than the board of education (with non-tax dollars) to the high school vocal music teacher(s) for conventions, meetings, etc.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other (please specify)</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.a. Tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.b. Non-tax revenue</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.c. Total of lines 5.a. plus 5.b.</td>
<td>$</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

K.A. BELCHEFF -- January 1970
6. Total tax revenue spent on travel
   Add: lines 1.a. $ ____________  
   2.a. $ ____________  
   3.a. $ ____________  
   Total $ ____________  
6.a. Enter the total of line 6. on this line $ ____________  

7. Total non-tax revenue spent on travel
   Add: lines 1.b. $ ____________  
   2.b. $ ____________  
   3.b. $ ____________  
   Total $ ____________  
7.a. Enter the total of line 7. on this line $ ____________  

8. Total revenue spent on travel
   (Add lines 6.a. plus 7.a.) $ ____________  

P. Miscellaneous expenditures:
1. Rental on equipment and music
   1.a. Tax revenue $ ____________  
   1.b. Non-tax revenue $ ____________  
   1.c. Total of lines 1.a. plus 1.b. $ ____________  

2. Rental for physical facilities
   (e.g., the auditorium)
   2.a. Tax revenue $ ____________  
   2.b. Non-tax revenue $ ____________  
   2.c. Total of lines 2.a. plus 2.b. $ ____________  

3. Royalties paid for musicals, etc., that are paid for by the vocal music department
   3.a. Tax revenue $ ____________  
   3.b. Non-tax revenue $ ____________  
   3.c. Total of lines 3.a. plus 3.b. $ ____________  

4. Insurance on school owned equipment, robes, etc.
   4.a. Tax revenue $ ____________  
   4.b. Non-tax revenue $ ____________  
   4.c. Total of lines 4.a. plus 4.b. $ ____________  

K.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th>5. Other (please specify)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.a. Tax revenue ..........</td>
<td>$</td>
</tr>
<tr>
<td>5.b. Non-tax revenue ......</td>
<td>$</td>
</tr>
<tr>
<td>5.c. Total of lines 5.a. plus 5.b.</td>
<td>$</td>
</tr>
</tbody>
</table>

6. Total tax revenue spent on miscellaneous expenditures  
Add: lines 1.a. $  
  2.a. $  
  3.a. $  
  4.a. $  
  5.a. $  
  Total $  
6.a. Enter the total of line 6. on this line $  

7. Total non-tax revenue spent on miscellaneous expenditures  
Add: lines 1.b. $  
  2.b. $  
  3.b. $  
  4.b. $  
  5.b. $  
  Total $  
7.a. Enter the total of line 7. on this line $  

8. Total revenue spent on miscellaneous expenditures  
(Add lines 5.a. plus 7.a.) $  

III. HIGH SCHOOL PERSONNEL  

A. Students:  
1. Total number of students enrolled in chorus(es). If a student is enrolled in more than one chorus (choir, glee club, etc.) in the high school, only count him once.  
2. Of the total number of students on line 1. above, how many are in a high school band or orchestra.  
3. Total number of vocal music students who do not participate in instrumental music. (Subtract line 2. from line 1.)  

K.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th>Number</th>
<th>Line Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Total number of students enrolled in non-performing music classes (e.g., theory, general music, etc.) taught by a vocal music teacher. If the class is taught with an instrumental music teacher, include it here only if the vocal music teacher has the major responsibility for the class.</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td>Total number of students enrolled in non-performing music classes (Add the figures from number 4 above and enter on this line).</td>
<td>-</td>
</tr>
<tr>
<td>6</td>
<td>Total number of students enrolled in the high school vocal music department Add: line 1. The left side of line 5. Total 6.a. Enter the total of line 6. on this line.</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>Total number of different students enrolled in the high school vocal music department Add: line 1. The right side of line 5. Total 7.a. Enter the total of line 7. on this line.</td>
<td>-</td>
</tr>
</tbody>
</table>

K.A. BELCHEFP - January 1970
B. High School Vocal Music Teacher(s):
If more than two teachers are involved, give the information under the provided space.

LEGEND: t1 = Choir Director
t2 = Assistant vocal music teacher

1. Total salaried hours per week (average) you work for the schools

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<tbody>
<tr>
<td>t1</td>
<td></td>
</tr>
<tr>
<td>t2</td>
<td></td>
</tr>
</tbody>
</table>

2. Percent of salaried time teaching high school vocal music:
   2.a. Chorus(es)
   2.b. Small vocal ensembles
   2.c. Solos (individual high school students)

<p>| | |</p>
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<thead>
<tr>
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<th></th>
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</thead>
<tbody>
<tr>
<td>t1</td>
<td></td>
</tr>
<tr>
<td>t2</td>
<td></td>
</tr>
</tbody>
</table>

3. Percent of salaried time teaching high school music classes other than vocal performing groups (e.g., theory, general music, instrumental music, etc.)

<p>| | |</p>
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</thead>
<tbody>
<tr>
<td>t1</td>
<td></td>
</tr>
<tr>
<td>t2</td>
<td></td>
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</tbody>
</table>

4. Percent of salaried time teaching non-music high school classes (e.g., math, study hall, etc.)

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>t1</td>
<td></td>
</tr>
<tr>
<td>t2</td>
<td></td>
</tr>
</tbody>
</table>

5. Percent of salaried time you do not teach any classes during the regular scheduled school day (e.g., prepartory period, counseling period, etc.) but are assigned to the high school

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>t1</td>
<td></td>
</tr>
<tr>
<td>t2</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: Lines 2. through 10 of the teachers' salaried time should represent 100% of the teachers' salaried time.

K.A. BELCHEFF - January 1970
<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Percent of salaried time you teach classes in the elementary or junior high schools</td>
<td>$t_1$</td>
<td>$t_2$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Percent of salaried time you spend on committee work or other administrative duties</td>
<td>$t_1$</td>
<td>$t_2$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Salary paid to the high school vocal music teacher(s) by the board of education. For this figure, use only your base salary</td>
<td>$s_1$</td>
<td>$s_2$</td>
<td>$s$</td>
<td>$Total$</td>
</tr>
<tr>
<td>9. Salary for teaching high school chorus(es) (Line 2.a. times line 8.)</td>
<td>$s_1$</td>
<td>$s_2$</td>
<td>$s$</td>
<td>$Total$</td>
</tr>
<tr>
<td>9.a. Enter the total of line 9 on this line</td>
<td>$V. s$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Salary for teaching small vocal ensembles (Line 2.b. times line 8.)</td>
<td>$s_1$</td>
<td>$s_2$</td>
<td>$s$</td>
<td>$Total$</td>
</tr>
<tr>
<td>10.a. Enter the total of line 10 on this line</td>
<td>$V. s$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Salary for teaching solos or individual high school students (Line 2.c. times line 8.)</td>
<td>$s_1$</td>
<td>$s_2$</td>
<td>$s$</td>
<td>$Total$</td>
</tr>
<tr>
<td>11.a. Enter the total of line 11 on this line</td>
<td>$V. s$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line</td>
<td>Description</td>
<td>Calculation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Salary for teaching non-performing high school music classes</td>
<td>$t_1 + t_2 + t_3 = \text{Total}</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Salary for teaching non-music high school classes</td>
<td>$s_1 + s_2 + s_3 = \text{Total}</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Salary for times other than teaching in the high school</td>
<td>$t_4 + t_5 + t_6 = \text{Total}</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Salary for teaching in the elementary or junior high schools</td>
<td>$s_4 + s_5 + s_6 = \text{Total}</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Salary for participating in committee work or other administrative duties</td>
<td>$t_7 + t_8 + t_9 = \text{Total}</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

K.A. BEICHEFF - January 1970
17. Total salaries for teaching high school vocal music
   Add: lines 9.a. $  
   10.a. $  
   11.a. $  
   Total $  
   17.a. Enter the total of line 17. on this line $  

18. Total salary for non-performing teaching activities
   Add: lines 12.a. $  
   14.a. $  
   Total $  
   18.a. Enter the total of line 18. on this line $  

19. Total salaries paid for student help $  

20. Supplementary pay added to your base pay by the board of education for being a high school vocal music teacher $  
   20.a. Enter the total of line 20. on this line $  

IV. TOTAL EXPENDITURES OF THE HIGH SCHOOL VOCAL MUSIC DEPARTMENT
   Add lines:
   II.A.8. $  
   B.8. $  
   C.8. $  
   D.8. $  
   E.8. $  
   F.8. $  
   III.B.16.a. $  
   17.a. $  
   18.a. $  
   19. $  
   20.a. $  
   Total $  
   A. Enter the total of line IV. on this line $  

V. OF THE TOTAL AMOUNT OF TIME THE AUDITORIUM IS IN USE, ESTIMATE THE PERCENT OF TIME IT IS USED BY THE VOCAL MUSIC DEPARTMENT  

K.A. BELCHEFF - January 1970
Instructions For Filling Out
FORM D

1. All names should be filled in by the cost analysis coordinator before this form is given to the business office.

2. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.)

3. When recording or working with percent figures, round the percent figure off to the nearest whole number. For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%.

4. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

5. All figures are to be recorded on "lines." For example, the total maintenance cost of the high school music education department will be recorded on line 4.3.a. on page 4.

6. Whenever exact figures are known, use them. If not, use the simple formulas given in parenthesis under the questions.

7. It is important that all information included in this form be given.

8. Upon completion of this form, return it to:

__________________________, the cost analysis coordinator.
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19___ - ___ Academic Year

<table>
<thead>
<tr>
<th>FORM D</th>
<th>High School</th>
<th>Numbers or %'s</th>
<th>Revenue and Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>TO BE FILLED OUT BY THE BUSINESS OFFICE PERSONNEL</td>
<td>Sub-</td>
<td>Totals</td>
<td>Sub-</td>
</tr>
</tbody>
</table>

A. High School Music Teachers:
1. Give the total fringe benefits (retirement, hospitalization, life insurance, etc.) paid by the school district for each of the high school instrumental music teachers listed:
   1.a. Name (Band director) ...........................................
   1.b. Name (Orchestra director) ......................................
   1.c. Name (Asst. instrumental teacher) ..............................
   1.d. Name ...............................................................

2. Give the total fringe benefits paid by the school district for each of the high school vocal music teachers listed:
   2.a. Name (Choir director) ...........................................
   2.b. Name (Asst. vocal music teacher) ..............................
   2.c. Name ...............................................................

B. District Music Administrators:
Give the total fringe benefits paid by the school district for each of the music administrators listed:
   1. Name (District Supervisor of Music) ...............................
   2. Name (Supervisor of Instrumental Music) .........................
   3. Name (Supervisor of Vocal Music) ................................
   4. Name .....................................................................

K.A.BELCHOFF - January 1970
C. Maintenance and Clerical Staff:

1. Give the total fringe benefits paid by the school district for each of the high school custodians listed:

<table>
<thead>
<tr>
<th>Name (Custodian #1)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (Custodian #2)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (Custodian #3)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Give the total fringe benefits paid by the school district for each of the secretaries listed:

<table>
<thead>
<tr>
<th>Name (Secretary to the Supervisor of Music)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (Secretary to the Supervisor of Instrumental Music)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (Secretary to the Supervisor of Vocal Music)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

D. Facilities:

1. What is the total cubic footage under roof of the high school. (Consult blue prints if not known)

2. What is the total cubic footage of the instrumental music department facilities

3. What is the total cubic footage of the vocal music department facilities

4. Total cubic footage of the music education department (Add line 2 plus line 3)

5. Total cubic footage of the high school auditorium

6. Percent of cubic footage attributed to the instrumental music department (Divide line 1. into line 2.)

K.A.BELCHEFF - January 1970
7. Percent of cubic footage attributed to the vocal music department (Divide line 1. into line 3.)

8. Total percent of cubic footage attributed to the music education department (Add line 6. plus line 7.)

9. Percent of total cubic footage attributed to the auditorium (Divide line 1. into line 5.)

### E. Heating Costs:

1. What are the total heating costs of the high school

2. Heating cost for the instrumental music department (Line D.6. times line E.1.)

3. Heating cost for the vocal music department (Line D.7. times line E.1.)

4. Total heating cost for the music education department (Add line 2. plus line 3.)

5. Heating cost for the auditorium (Line D.9. times line E.1.)

### F. Electrical Costs:

1. What are the total electrical costs for the high school

2. Electrical cost for the instrumental music department (Line D.6. times line F.1.)

3. Electrical cost for the vocal music department (Line D.7. times line F.1.)

4. Total electrical cost for the music education department (Add line 2. plus line 3.)

5. Electrical costs for the high school auditorium (Line D.9. times line F.1.)
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>G. Telephone Costs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Cost of the telephone used in the high school instrumental music department</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>Cost of the telephone used in the high school vocal music department</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>Total telephone costs (Add line 1. plus line 2.)</td>
<td>$</td>
</tr>
<tr>
<td>3a.</td>
<td>Enter the total of line 3. on this line.</td>
<td>$</td>
</tr>
<tr>
<td><strong>H. Maintenance Costs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Maintenance costs of the instrumental music department. (Repairs, installations, etc., made on everything except school owned instruments and music equipment repaired by outside professional repairmen. Do not include custodial costs)</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>Maintenance costs of the vocal music department. (Same)</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>Total maintenance costs of the high school music education department (Add line 1. plus line 2.)</td>
<td>$</td>
</tr>
<tr>
<td>3a.</td>
<td>Enter the total of line 3. on this line.</td>
<td>$</td>
</tr>
<tr>
<td><strong>I. Debt Service:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>How much is the yearly debt service on the high school facilities</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>Yearly debt service on the instrumental music department (If not known exactly, multiply line D.6. times line I.1.).</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>Yearly debt service on the vocal music department (If not known exactly, multiply line D.7. times line I.1.).</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>Total debt service for the music education department (If not known, add line 2. plus line 3.).</td>
<td>$</td>
</tr>
<tr>
<td>5.</td>
<td>Yearly debt service for the high school auditorium (If not known exactly, multiply line D.9. times line I.1.).</td>
<td>$</td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
Instructions For Filling Out FORM E

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.)

2. When recording or working with percent figures, round the percent figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. All figures are to be recorded on "lines." For example, the cost of floor wax used in the instrumental music department is recorded on line I.B.12.a. found on page 4.

5. Lines I.B.17 through 20 are included so that you may include materials and supplies not listed in the form.

6. If you do not know the specific costs of certain materials and supplies, consult the business office.

7. Upon completion of this form, return it to:

the cost analysis coordinator.
### COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

#### 19___ - ___ Academic Year

**FORM E**

| TO BE FILLED OUT BY THE HEAD HIGH SCHOOL CUSTODIAN: The information concerns only those who have responsibilities in the music department. | Numbers of %'s revenue and costs  |
|---|---|---|---|---|
| | Sub- | Sub- | Sub- | Sub- |
| | Totals | Totals | Totals | Totals |

### I. CUSTODIAL COSTS

#### A. Salary:

1. Total salaried hours per week you work in the high school?

   1.a. Name (Custodian #1)

   1.b. Name (Custodian #2)

   1.c. Name (Custodian #3)

2. Total number of salaried hours per week you work in the high school instrumental music department?

   2.a. Custodian #1

   2.b. Custodian #2

   2.c. Custodian #3

3. Total number of salaried hours per week you work in the high school vocal music department?

   3.a. Custodian #1

   3.b. Custodian #2

   3.c. Custodian #3

4. Percent of salaried time spent in the instrumental music department.

   4.a. Custodian #1 (Divide line 1.a. into line 2.a.)

   4.b. Custodian #2 (Divide line 1.b. into line 2.b.)

   4.c. Custodian #3 (Divide line 1.c. into line 2.c.)

---

K.A. BELCHEFF - January 1970
5. Percent of salaried time spent in the vocal music department:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.a. Custodian #1 (Divide line 1.a. into line 3.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>5.b. Custodian #2 (Divide line 1.b. into line 3.b.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>5.c. Custodian #3 (Divide line 1.c. into line 3.c.)</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

6. Total salary paid to you by the board of education:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6.a. Custodian #1</td>
<td></td>
</tr>
<tr>
<td>6.b. Custodian #2</td>
<td></td>
</tr>
<tr>
<td>6.c. Custodian #3</td>
<td></td>
</tr>
</tbody>
</table>

7. Total salary for working in the instrumental music department:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7.a. Custodian #1 (Multiply line 4.a. times line 6.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>7.b. Custodian #2 (Multiply line 4.b. times line 6.b.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>7.c. Custodian #3 (Multiply line 4.c. times line 6.c.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>7.d. Total (Add lines 7.a. plus 7.b. plus 7.c.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>7.e. Enter the amount from line 7.d. on this line.</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

8. Total salary for working in the vocal music department:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8.a. Custodian #1 (Multiply line 5.a. times line 6.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>8.b. Custodian #2 (Multiply line 5.b. times line 6.b.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>8.c. Custodian #3 (Multiply line 5.c. times line 6.c.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>8.d. Total (Add lines 8.a. plus 8.b. plus 8.c.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>8.e. Enter the amount from line 8.d. on this line.</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

K.A.BELCEFF - January 1970
B. Custodial Materials and Supplies:

**NOTE:** Indicate the total amount of money spent each year on your maintenance materials and supplies for the high school. Estimate the percent of the materials and supplies used in the instrumental and vocal music departments.

<table>
<thead>
<tr>
<th>Item</th>
<th>Percent used in the instrumental music department</th>
<th>Percent used in the vocal music department</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Commercial detergents</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2. Floor wax</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>3. Hand soap</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>4. Other cleaners and cleansers</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>5. Light bulbs and related lighting fixtures</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>6. Rest room supplies</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NOTE:</strong> Lines 7. through 10. are for materials and supplies not listed above.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PLEASE SPECIFY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Instrumental</td>
<td>$</td>
</tr>
<tr>
<td>7.</td>
<td>Vocal</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Instrumental</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Vocal</td>
<td>$</td>
</tr>
<tr>
<td>9.</td>
<td>Instrumental</td>
<td>$</td>
</tr>
<tr>
<td>9.</td>
<td>Vocal</td>
<td>$</td>
</tr>
<tr>
<td>10.</td>
<td>Instrumental</td>
<td>$</td>
</tr>
<tr>
<td>10.</td>
<td>Vocal</td>
<td>$</td>
</tr>
<tr>
<td>11.</td>
<td>Cost for commercial detergents:</td>
<td></td>
</tr>
<tr>
<td>11.a.</td>
<td>Instrumental music dept.</td>
<td></td>
</tr>
<tr>
<td>11.a.</td>
<td>(Line 1.a. times line 1.)</td>
<td>$</td>
</tr>
<tr>
<td>11.b.</td>
<td>Vocal music dept.</td>
<td></td>
</tr>
<tr>
<td>11.b.</td>
<td>(Line 1.b. times line 1.)</td>
<td>$</td>
</tr>
<tr>
<td>11.c.</td>
<td>Total cost (Add lines 11.a. plus 11.b.)</td>
<td>$</td>
</tr>
<tr>
<td>11.d.</td>
<td>Enter the amount from line 11.c. on this line</td>
<td>$</td>
</tr>
<tr>
<td>12.</td>
<td>Cost for floor wax:</td>
<td></td>
</tr>
<tr>
<td>12.a.</td>
<td>Instrumental music dept.</td>
<td></td>
</tr>
<tr>
<td>12.a.</td>
<td>(Line 2.a. times line 2.)</td>
<td>$</td>
</tr>
<tr>
<td>12.b.</td>
<td>Vocal music dept.</td>
<td></td>
</tr>
<tr>
<td>12.b.</td>
<td>(Line 2.b. times line 2.)</td>
<td>$</td>
</tr>
<tr>
<td>12.c.</td>
<td>Total cost (Add lines 12.a. plus 12.b.)</td>
<td>$</td>
</tr>
<tr>
<td>12.d.</td>
<td>Enter the amount from line 12.c. on this line</td>
<td>$</td>
</tr>
<tr>
<td>13.</td>
<td>Cost of hand soap:</td>
<td></td>
</tr>
<tr>
<td>13.a.</td>
<td>Instrumental music dept.</td>
<td></td>
</tr>
<tr>
<td>13.a.</td>
<td>(Line 3.a. times line 3.)</td>
<td>$</td>
</tr>
<tr>
<td>13.b.</td>
<td>Vocal music dept.</td>
<td></td>
</tr>
<tr>
<td>13.b.</td>
<td>(Line 3.b. times line 3.)</td>
<td>$</td>
</tr>
<tr>
<td>13.c.</td>
<td>Total cost (Add lines 13.a. plus 13.b.)</td>
<td>$</td>
</tr>
<tr>
<td>13.d.</td>
<td>Enter the amount from line 13.c. on this line</td>
<td>$</td>
</tr>
</tbody>
</table>
### 14. Cost of other cleaners and cleansers:

<table>
<thead>
<tr>
<th>(Line 4.a. times line 4.)</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(Line 4.b. times line 4.)</th>
<th>$</th>
</tr>
</thead>
</table>

| Total cost (Add lines 14.a. plus 14.b.) | $ |

| Enter the amount from line 14.c. on this line | $ |

### 15. Cost of light bulbs and related lighting fixtures:

<table>
<thead>
<tr>
<th>(Line 5.a. times line 5.)</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(Line 5.b. times line 5.)</th>
<th>$</th>
</tr>
</thead>
</table>

| Total cost (Add lines 15.a. plus 15.b.) | $ |

| Enter the amount from line 15.c. on this line | $ |

### 16. Cost of rest room supplies:

<table>
<thead>
<tr>
<th>(Line 6.a. times line 6.)</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(Line 6.b. times line 6.)</th>
<th>$</th>
</tr>
</thead>
</table>

| Total cost (Add lines 16.a. plus 16.b.) | $ |

| Enter the amount from line 16.c. on this line | $ |

**NOTE:** Lines 17. through 20. involve the information on lines 7. through 10. PLEASE SPECIFY

### 17.

<table>
<thead>
<tr>
<th>(Line 7.a. times line 7.)</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(Line 7.b. times line 7.)</th>
<th>$</th>
</tr>
</thead>
</table>

| Total cost (Add lines 17.a. plus 17.b.) | $ |

| Enter the amount from line 17.c. on this line | $ |

### 18.

<table>
<thead>
<tr>
<th>(Line 8.a. times line 8.)</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(Line 8.b. times line 8.)</th>
<th>$</th>
</tr>
</thead>
</table>

| Total cost (Add lines 18.a. plus 18.b.) | $ |

| Enter the amount from line 18.c. on this line | $ |

K.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th></th>
<th>19.a. Instrumental music dept. (Line 9.a. times line 9.)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>19.b. Vocal music dept. (Line 9.b. times line 9.)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>19.c. Total cost (Add lines 19.a. plus 19.b.)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>19.d. Enter the amount from line 19.c. on this line.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>20.a. Instrumental music dept. (Line 10.a. times line 10.)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>20.b. Vocal music dept. (Line 10.b. times line 10.)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>20.c. Total cost (Add lines 20.a. plus 20.b.)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>20.d. Enter the amount from line 20.c. on this line.</td>
<td>$</td>
</tr>
</tbody>
</table>

21. Total cost of materials and supplies for the instrumental music department:
Add: lines 11.a. $ 
12.a. $ 
13.a. $ 
14.a. $ 
15.a. $ 
16.a. $ 
17.a. $ 
18.a. $ 
19.a. $ 
20.a. $ 
Total $ 
21.a. Enter the total of line 21 on this line. 

22. Total cost of materials and supplies for the vocal music department:
Add: lines 11.b. $ 
12.b. $ 
13.b. $ 
14.b. $ 
15.b. $ 
16.b. $ 
17.b. $ 
18.b. $ 
19.b. $ 
20.b. $ 
Total $ 
22.a. Enter the total of line 22 on this line. 

K.A.BELCHEFF - January 1970
| 23. Total cost of custodial materials and supplies for the high school music education department. (Add lines 21.a. plus 22.a.) | $ |
Instructions For Filling Out
FORM F

1. When recording or working with monetary figures, round the figures off to the nearest whole dollar. (For example, $423.72 would be rounded off to $424, and $32.45 would be rounded off to $32.)

2. When recording or working with percent figures, round the percent figure off to the nearest whole number. (For example, 45.3% will be rounded off to 45%, and 7.6% would be rounded off to 8%).

3. A plain sheet of scratch paper is attached to the back of the form for your convenience so that you can manipulate simple required math procedures.

4. Whenever instructions are given for obtaining certain figures, the form from which the line figures are taken is given. It will be assumed that whenever the form is not given, the lines will refer to this form (FORM F).
COST ANALYSIS OF THE HIGH SCHOOL MUSIC EDUCATION PROGRAM

19__-____ Academic Year

<table>
<thead>
<tr>
<th>I. REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Revenue received by the high school instrumental music department from sources other than the board of education (non-tax revenue):</td>
</tr>
<tr>
<td>Add: FORM A,</td>
</tr>
<tr>
<td>line I.A.1. $</td>
</tr>
<tr>
<td>FORM B,</td>
</tr>
<tr>
<td>line I.A.11. $</td>
</tr>
<tr>
<td>Total $</td>
</tr>
<tr>
<td>1. Enter the total amount on this line</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>B. Revenue received by the high school instrumental music department from the board of education—budget. (Enter the amount from FORM A, line I.B.1.)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>C. Total revenue received by the high school instrumental music department. (Add line A.1 plus line B)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>D. Percent of total revenue contributed by the board of education to the instrumental music department. (Divide line C into line B)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>E. Revenue received by the high school vocal music department from sources other than the board of education (non-tax revenue):</td>
</tr>
<tr>
<td>Add: FORM A,</td>
</tr>
<tr>
<td>line I.A.2. $</td>
</tr>
<tr>
<td>FORM C,</td>
</tr>
<tr>
<td>line I.A.9. $</td>
</tr>
<tr>
<td>Total $</td>
</tr>
<tr>
<td>1. Enter the total amount on this line</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>F. Revenue received by the vocal music department from the board of education budget. (Enter the amount from FORM A, line I.B.2)</td>
</tr>
</tbody>
</table>

K.A.BELCHEPP - January 1970
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G. Total revenue received by the high school vocal music department. (Add line E.I. plus line F)</td>
<td></td>
</tr>
<tr>
<td>H. Percent of total revenue contributed by the board of education to the vocal music department. (Divide line G into line F)</td>
<td></td>
</tr>
<tr>
<td>I. Total budget received by the high school music education department from the board of education. (Add line E plus line F)</td>
<td></td>
</tr>
<tr>
<td>J. Total revenue received by the high school music education department from all sources. (Add line C plus line G)</td>
<td></td>
</tr>
<tr>
<td>K. Percent of total revenue received by the high school music education department attributed to the instrumental music department. (Divide line J into line C)</td>
<td></td>
</tr>
<tr>
<td>L. Percent of total revenue received by the high school music education department attributed to the vocal music department. (Subtract line K from 100%)</td>
<td></td>
</tr>
</tbody>
</table>
## II. ADMINISTRATIVE EXPENDITURES

A. Total administrative costs of supervising the high school instrumental music department. (Enter the amount from FORM A, line II.A.6.a.)

B. Total administrative costs of supervising the high school vocal music department. (Enter the amount from FORM A, line II.A.5.a.)

C. Total administrative costs of supervising the high school music education program. (Add line A plus line B)

## III. INSTRUMENTAL MUSIC DEPARTMENT EXPENDITURES

A. Total expenditures of the high school instrumental music department. (Enter the amount from FORM B, line IV.A.)

B. Total tax expenditures of the instrumental music department:
   1. Equipment: (Enter the amount from FORM B, line II.A.6.a.)
   2. Materials: (Enter the amount from FORM B, line II.B.9.a.)
   3. Supplies: (Enter the amount from FORM B, line II.C.4.a.)
   4. Repairs: (Enter the amount from FORM B, line II.D.1.a.)
   5. Travel: (Enter the amount from FORM B, line II.E.7.a.)
   6. Miscellaneous: (Enter the amount from FORM B, line II.F.6.a.)
   7. Salaries: (Enter and add amounts from): FORM B, LINES III.B.17.a.

   18.a
   19.a
   20.
   21.a

   Total

7.a. Enter the total of line 7 on this line

K.A. BELLHEIT - JANUARY 1970
8. Total tax revenue spent. (Add lines 1, 2, 3, 4, 5, 6, and 7.a.) ........................................ $ ..............

8.a. Enter the total amount from line 8 on this line ........................................ $ ..............

C. Total non-tax expenditures of the instrumental music department.
(Subtract line B.8.a. from line A) ........................................ $ ..............

IV. VOCAL MUSIC DEPARTMENT EXPENDITURES

A. Total expenditures of the vocal music department. (Enter the amount from FORM C, line IV.A.) ........................................ $ ..............

B. Total tax expenditures of the vocal music department:

1. Equipment: (Enter the amount from FORM C, line II.A.6.a.) ........................................ $ ..............

2. Materials: (Enter the amount from FORM C, line II.B.7.a.) ........................................ $ ..............

3. Supplies: (Enter the amount from FORM C, line II.C.4.a.) ........................................ $ ..............

4. Repairs: (Enter the amount from FORM C, line II.D.1.) ........................................ $ ..............

5. Travel: (Enter the amount from FORM C, line II.E.6.a.) ........................................ $ ..............

6. Miscellaneous: (Enter the amount from FORM C, line II.F.6.a.) ........................................ $ ..............

7. Salaries: (Enter and add the amounts from): FORM C,
LINES III.B.16.a. 3
  17.a. $ ..............
  18.a. $ ..............
  19. $ ..............
  20.a. $ ..............

Total $ ..............

7.a. Enter the total of line 7 on this line ........................................ $ ..............

8. Total tax revenue spent. (Add lines 1, 2, 3, 4, 5, 6, and 7.a.) ........................................ $ ..............

8.a. Enter the total of line 8 on this line ........................................ $ ..............

C. Total non-tax expenditures of the vocal music department. (Subtract line B.8.a. from line A) ........................................ $ ..............

K.A.BELCHEFF - January 1970
V. TEACHER FRINGE BENEFIT COSTS

A. Percent of salaried time of each instrumental music teacher charged to the high school music education department:

1. Add the percent figures for the band director (t1) by adding the following t1 lines from FORM B:
   Add: lines III.B.2.a.
   2.b.
   2.c.
   2.d.
   3.
   7.

Total

1.a. Enter the total of line 1. on this line.

2. Add the percent figures for the orchestra director (t2) by adding the following t2 lines from FORM B:
   Add: lines III.B.2.a.
   2.b.
   2.c.
   2.d.
   3.
   7.

Total

2.a. Enter the total of line 2. on this line.

3. Add the percent figures for the assistant instrumental music teacher (t3) by adding the following t3 lines from FORM B:
   Add: lines III.B.2.a.
   2.b.
   2.c.
   2.d.
   3.
   7.

Total

3.a. Enter the total of line 3. on this line.

K.A. BELCHEFF - January 1970
B. Percent of salaried time of each vocal music teacher charged to the high school music education department:

1. Add the percent figures for the choir director (t1) by adding the following t1 lines from FORM C:
   - Add: lines III.B.2.a. ___________
   - 2.b. ___________
   - 3. ___________
   - 5. ___________

   Total ___________

   1.a. Enter the total of line 1. on this line...........

2. Add the percent figures for the assistant vocal music teacher (t2) by adding the following t2 lines from FORM C:
   - Add: lines III.B.2.a. ___________
   - 2.b. ___________
   - 2.c. ___________
   - 3. ___________
   - 5. ___________

   Total ___________

   2.a. Enter the total of line 2 on this line...........

C. Cost of the instrumental music teacher fringe benefits charged to the music education program of the high school:

1. Band director's fringe benefits. (Enter the amount from FORM D, line A.1.a.) $ ..................

   1.a. Total charge to the high school music education department. (Multiply the percent from line A.1.a. times line C.1.)
   - Line C.1. $
   - Line A.1.a. $

   Total $

   1.b. Enter the total from line 1.a. on this line...........$
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. a.</td>
<td>Total charged to the high school music education department. (Multiply the percent on line A.2.a. times line C.2.)</td>
</tr>
<tr>
<td></td>
<td>Line C.2. $</td>
</tr>
<tr>
<td>2. b.</td>
<td>Enter the total from line 2.a. on this line</td>
</tr>
<tr>
<td>3. a.</td>
<td>Total charged to the high school music education department. (Multiply the percent on line A.3.c. times line C.3.)</td>
</tr>
<tr>
<td></td>
<td>Line 3.C. $</td>
</tr>
<tr>
<td>3. b.</td>
<td>Enter the total on line 3.a. on this line</td>
</tr>
<tr>
<td>4.</td>
<td>Total Cost (Add lines 1.b. plus 2.b. plus 3.b.)</td>
</tr>
<tr>
<td>4.</td>
<td>Cost of the vocal music teacher fringe benefits charged to the high school music department:</td>
</tr>
<tr>
<td>1. a.</td>
<td>Total charged to the high school music department (Multiply the percent on line B.1.a. times line D.1.)</td>
</tr>
<tr>
<td></td>
<td>Line D.1. $</td>
</tr>
<tr>
<td>1. b.</td>
<td>Enter the total of line 1.a. on this line</td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
2. Assistant vocal music teacher's fringe benefits (Enter amount from FORM D, Line A.2.b.)
   2.a. Total charged to the high school music department
       (Multiply the percent on line B.2.a. times D.2.)
       Line D.2.$
       Line B.2.a. $ x
   Total $

2.b. Enter the total on line 2.a. on this line

E. Total cost of teacher fringe benefits charged to the high school music education department:

   1. Enter the total of line 2 on this line

VI. ADMINISTRATOR FRINGE BENEFIT COSTS

A. Supervisor of Music:

   1. Costs charged to the instrumental music department (Multiply the percent found on FORM A, line II.A.1.c. times the benefits found on FORM D, Line B.1.)
      FORM D, line B.1 $ 
      FORM A, line II.A.1.c. $ 
   Total $
      1.a. Enter the total on this line

2. Costs charged to the vocal music department (Multiply the percent found on FORM A, line II.A.1.d. times the benefits on FORM D, line B.1.)
      FORM D, line B.1 $ 
      FORM A, line II.A.1.d. $ 
   Total $
      2.a. Enter the total on this line

K.A. BELCHEFF - January 1970
B. Supervisor of Instrumental Music:
(Multiply the percent from FORM A, line II.A.2.b. times the benefits from FORM D, line B.2.)
FORM D, line B.2.______ $______
FORM A, line II.A.2.b.______ $______
Total $______
1. Enter the total on this line.

C. Supervisor of Vocal Music:
(Multiply the percent from FORM A, line II.A.3.b. times the benefits from FORM D, line B.3.)
FORM D, line B.3.______ $______
FORM A, line II.A.3.b.______ $______
Total $______
1. Enter the total on this line.

D. Total costs charged to the instrumental music department:
Add: Lines A.1.a.______$______
B.1.______$______
Total $______
1. Enter the total of line D on this line.

E. Total costs charged to the vocal music department:
Add: Lines A.2.a.______$______
C.1.______$______
Total $______
1. Enter the total from line E on this line.

F. Total Cost (Add line D.1. plus E.1.)

VII. CUSTODIAL FRINGE BENEFIT COSTS

A. High school custodian #1:
1. Costs charged to the instrumental music department. (Multiply the percent from FORM E, line I.A.4.a. times the benefits from FORM D, line C.1.a.)
FORM D, line C.1.a.______$______
FORM E, line I.A.4.a.______ $______
Total $______
1.a. Enter the total on this line.

K.A.BELCHEFF - January 1970
2. Costs charged to the vocal music department (Multiply the percent from FORM E, line I.A.5.a, times the benefits from FORM D, line C.I.a.)
   FORM D, line C.I.a......$\_\_\_\_\_\_\_
   FORM E, line I.A.5.a... $\_\_\_\_\_\_\_
   Total $\_\_\_\_\_\_\_

2.a. Enter the total on this line.$\_\_\_\_\_\_\_

B. High School Custodian #2

1. Costs charged to the instrumental music department (Multiply the percent from FORM E, line I.A.4.b, times the benefits from FORM D, line C.I.b.)
   FORM D, line C.I.b......$\_\_\_\_\_\_\_
   FORM E, line I.A.4.b... $\_\_\_\_\_\_\_
   Total $\_\_\_\_\_\_\_

1.a. Enter the total on this line.$\_\_\_\_\_\_\_

2. Costs charged to the vocal music department (Multiply the percent from FORM E, line I.A.5.b, times the benefits from FORM D, line C.I.b.)
   FORM D, line C.I.b......$\_\_\_\_\_\_\_
   FORM E, line I.A.5.b... $\_\_\_\_\_\_\_
   Total $\_\_\_\_\_\_\_

2.a. Enter the total on this line.$\_\_\_\_\_\_\_

C. High School Custodian #3

1. Costs charged to the instrumental music department (Multiply the percent from FORM E, line I.A.4.c, times the benefits from FORM D, line C.I.c.)
   FORM D, line C.I.c......$\_\_\_\_\_\_\_
   FORM E, line I.A.4.c... $\_\_\_\_\_\_\_
   Total $\_\_\_\_\_\_\_

1.a. Enter the total on this line.$\_\_\_\_\_\_\_

K.A.BELCHEFF - January 1970
2. Costs charged to the vocal music department (Multiply the percent from FORM E, line I.A.5.c. times the benefits from FORM D, line C.1.c.)

\[
\text{Total $} \quad \text{FORM D, line C.1.c.} \quad \text{x FORM E, line I.A.5.c.} \quad \text{x}
\]

1. Enter the total on this line.

D. Total cost charged to the instrumental music department:

\[
\text{Total $} \quad \text{Add: Lines A.1.a........ $} \\
\text{B.1.a........ $} \\
\text{C.1.a........ $}
\]

1. Enter the total on this line.

E. Total cost charged to the vocal music department:

\[
\text{Total $} \quad \text{Add: Lines A.2.a........ $} \\
\text{B.2.a........ $} \\
\text{C.2.a........ $}
\]

1. Enter the total on this line.

F. Total Cost (Add lines D.1 plus E.1)

VIII. SECRETARY PRINCE BENEFIT COSTS

A. Secretary of the district Supervisor of Music:

1. Costs charged to the instrumental music department (Multiply the percent from FORM A, line II.A.1.f. times the benefits from FORM D, line C.2.a.)

\[
\text{Total $} \quad \text{FORM D, line C.2.a........ $} \\
\text{FORM A, line II.A.1.f.} \quad \text{x}
\]

1. Enter the total on this line.

K.A.BELCHEFF - January 1970
2. Costs charged to the vocal music department (Multiply the percent from FORM A, line II.A.1.d., times the benefits from FORM D, line C.2.a.)

<table>
<thead>
<tr>
<th>FORM</th>
<th>C.2.a</th>
<th>FORM</th>
<th>II.A.1.d</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

Total $ \text{________} \\

2.a. Enter the total on this line.

---

B. Secretary of the Supervisor of Instrumental Music (Multiply the percent from FORM A, line II.A.2.d., times the benefits from FORM D, line C.2.b.)

<table>
<thead>
<tr>
<th>FORM</th>
<th>C.2.b</th>
<th>FORM</th>
<th>II.A.2.d</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

Total $ \text{________} \\

1. Enter the total on this line.

---

C. Secretary of the Supervisor of Vocal Music (Multiply the percent from FORM A, line II.A.3.d., times the benefits from FORM D, line C.2.c.)

<table>
<thead>
<tr>
<th>FORM</th>
<th>C.2.c</th>
<th>FORM</th>
<th>II.A.3.d</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

Total $ \text{________} \\

1. Enter the total on this line.

---

D. Total charged to the instrumental music department

Add: Lines A.1.a. 

Total $ \text{________} \\

1. Enter the total on this line.

---

E. Total charged to the vocal music department

Add: Lines A.2.a. 

Total $ \text{________} \\

1. Enter the total on this line.

---

F. Total Cost (Add line D.1. plus line E.1.)

Total $ \text{________} \\

---

K.A. BEICHEFF - January 1970
### IX. FACILITY COSTS

#### A. Heating costs—Instrumental Music Department

1. Cost for department facilities (Enter amount from FORM D, line E.2.)

2. Auditorium cost (Multiply the percent from FORM B, line V, times the amount from FORM D, line E.5.)

   - FORM D, line E.5: $\ldots$ $\ldots$
   - FORM B, line V: $\ldots \times \ldots$

   **Total $\ldots$**

2.a. Enter the total on this line: $\ldots$

3. Total Cost (Add lines A.1. plus A.2.a.)

#### B. Heating costs—Vocal Music Department

1. Cost for department facilities (Enter amount from FORM D, line E.3.)

2. Auditorium cost (Multiply the percent from FORM C, line V, times the amount from FORM D, line E.5.)

   - FORM D, line E.5: $\ldots$ $\ldots$
   - FORM C, line V: $\ldots \times \ldots$

   **Total $\ldots$**

2.a. Enter the total on this line: $\ldots$

3. Total Cost (Add lines B.1. plus B.2.a.)

#### C. Electrical costs—Instrumental Music Department

1. Cost for department facilities (Enter the amount from FORM D, line F.2.)

2. Auditorium cost (Multiply the percent from FORM B, line V, times the amount from FORM D, line F.5.)

   - FORM D, line F.5: $\ldots$ $\ldots$
   - FORM B, line V: $\ldots \times \ldots$

   **Total $\ldots$**

2.a. Enter the total on this line: $\ldots$

---

K.A.BELCHEFF - January 1970
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Total Cost (Add lines C.1. plus C.2.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>D. Electrical costs—vocal music department:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Cost for department facilities (Enter the amount from FORM D, line F.3.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2. Auditorium cost (Multiply the percent from FORM C, line V. times the amount from FORM D, line F.5.) FORM D, line F.5.</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>FORM C, line V.</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Total $</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Enter the total on this line</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>3. Total cost (Add lines D.1. plus D.2.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>E. Telephone costs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Instrumental music department: (Enter the amount from FORM D, line G.1.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2. Vocal music department: (Enter the amount from FORM D, line G.2.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>F. Maintenance costs—instrumental music department:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Cost for department facilities (Enter the amount from FORM D, line H.1.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2. Auditorium costs (Multiply the percent from FORM B, line V. times the amount from FORM D, line H.4.) FORM D, line H.4.</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>FORM B, line V.</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Total $</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.a. Enter the total on this line</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>3. Total costs (Add lines F.1. plus F.2.a.)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>G. Maintenance costs—vocal music department:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Cost of department facilities (Enter the amount from FORM D, line H.2.)</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

K.A. BELCHEFF - January 1970
2. Auditorium cost (Multiply the percent from FORM C, line V. times the amount from FORM D, line H.4.)
   FORM D, line H.4...$__________
   FORM C, line V.......X
   Total $__________

2.a. Enter the total on this line.$__________

3. Total cost (Add lines G.1. plus G.2.a.).$__________

H. Debt service--instrumental music department:
1. Debt for facilities (Enter the amount from FORM D, line I.2.)

2. Debt for the auditorium (Multiply the percent from FORM B, line V. times the amount from FORM D, line I.5.)
   FORM D, line I.5. ...$__________
   FORM B, line V.......X
   Total $__________

2.a. Enter the total on this line.$__________

3. Total cost (Add lines E.1. plus E.2.a.).$__________

I. Debt service--vocal music department:
1. Debt for facilities (Enter the amount from FORM D, line I.3.)

2. Debt for the auditorium (Multiply the percent from FORM C, line V. times the amount from FORM D, line I.5.)
   FORM D, line I.5. ...$__________
   FORM C, line V.......X
   Total $__________

2.a. Enter the total on this line.$__________

3. Total cost (Add lines I.1. plus I.2.a.).$__________

J. Custodial material and supply costs:
1. Instrumental music department (Enter the amount from FORM E, line I.B.21.)$__________

2. Vocal music department (Enter the amount from FORM E, line I.B.22.)$__________

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### X. THE TOTAL COST OF THE HIGH SCHOOL INSTRUMENTAL MUSIC PROGRAM

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. The cost to the board of education</td>
<td>Add lines II.A. to VIII.C.</td>
</tr>
<tr>
<td>B. Non-tax Expenditures</td>
<td>Enter the amount from line II.C.</td>
</tr>
<tr>
<td>C. TOTAL COST</td>
<td>Add lines A.1. plus B.</td>
</tr>
</tbody>
</table>

Total costs are calculated as follows:

1. Enter the total on this line.

### XI. THE TOTAL COST OF THE HIGH SCHOOL VOCAL MUSIC PROGRAM

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. The cost to the board of education</td>
<td>Add lines IV.A. to VII.C.</td>
</tr>
<tr>
<td>B. Non-tax Expenditures</td>
<td>Enter the amount from line IV.C.</td>
</tr>
<tr>
<td>C. TOTAL COST</td>
<td>Add lines A.1. plus B.</td>
</tr>
</tbody>
</table>

Total costs are calculated as follows:

1. Enter the total on this line.

---

X.A. BELCHEFF - January 1970
<table>
<thead>
<tr>
<th>XII. THE TOTAL COST OF THE MUSIC EDUCATION PROGRAM TO THE BOARD OF EDUCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: Lines XI.A.1............. $</td>
</tr>
<tr>
<td>XI.A.1............. $</td>
</tr>
<tr>
<td>Total $</td>
</tr>
<tr>
<td>A. Enter the total on this line. $</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>XIII. THE TOTAL COST OF THE MUSIC EDUCATION PROGRAM FOR EXPENDITURES PAID FROM ALL SOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: Lines XI.C............. $</td>
</tr>
<tr>
<td>XI.C............. $</td>
</tr>
<tr>
<td>Total $</td>
</tr>
<tr>
<td>A. Enter the total on this line. $</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>XIV. PERCENT ANALYSES OF THE BUDGET AND STUDENT PARTICIPATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Enter the district budget from question six (6) on the GENERAL INFORMATION Sheet. $</td>
</tr>
<tr>
<td>B. Percent of the district budget that goes for the instrumental music department. (Divide line XIV.A into line XI.A.1). Enter on this line. $</td>
</tr>
<tr>
<td>C. Percent of the district budget that goes for the vocal music department. (Divide line XIV.A into line XI.A.1). Enter on this line. $</td>
</tr>
<tr>
<td>D. Total percent of the district budget spent on the high school music education department. (Add lines B plus C). $</td>
</tr>
<tr>
<td>E. Percent of the high school student population participating in the instrumental music department. (Divide the number from FORM A, line III.10.a by the number from FORM B, line III.1.10.a). Enter on this line. $</td>
</tr>
</tbody>
</table>

K.A. Belcheff - January 1970
### F. Percent of the high school student population participating in the vocal music department. (Divide the number from FORM A, line III into the number from FORM C, line III.A.7.a.) Enter on this line.

### G. Percent of the total high school student population participating in the music education department

1. Add:
   - FORM B, line III.A.12...
   - FORM C, line III.A.7.a..

Total

1.a. Enter the total on this line.

2. Percent participating: (Divide the number from FORM A, line III into the number on line 1.a. above.)

2.a. Enter the percent on this line.

### XV. COST-PER-PUPIL RATIOS USING TAX FUNDS ONLY

#### A. Instrumental music department

1. Ratio for the total number of students participating. (Divide the number from FORM B, line III.A.9.a. into the amount from FORM P, line X.A.1.). Enter on this line.

2. Ratio for the total number of different students participating. (Divide the number from FORM B, line III.A.10.a. into the amount from FORM P, line X.A.1.). Enter on this line.

#### B. Vocal music department

1. Ratio for the total number of students participating. (Divide the number from FORM C, line III.A.6.a. into the amount from FORM P, line X.C.). Enter on this line.
2. Ratio for the total number of different students participating. (Divide the number from FORM C, line III.A.7.a, into the amount from FORM F, line XII.C.). Enter on this line..............................

C. Music Education Department
(Divide the number from line XIV.C.1.a, into the amount from line XII.A.). Enter on this line..............................

XVI. COST-PER-PUPIL RATIOS USING ALL FUNDS
A. Instrumental music department:
1. Ratio for the total number of students participating. (Divide the number from FORM B, line III.A.9.a, into the amount from FORM F, line X.C.). Enter on this line..............................

2. Ratio for the total number of different students participating. (Divide the number from FORM B, line III.A.10.a, into the amount from FORM F, line X.C.). Enter on this line..............................

B. Vocal music department:
1. Ratio for the total number of students participating. (Divide the number from FORM C, line III.A.6.a, into the amount from FORM F, line X.C.). Enter on this line..............................

2. Ratio for the total number of different students participating. (Divide the number from FORM C, line III.A.7.a, into the amount from FORM F, line X.C.). Enter on this line..............................

C. Music Education department:
(Divide the number on line XIV.C.1.a, into the amount on line XIII.A.). Enter on this line..............................

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APPENDIX B

THE QUESTIONNAIRE USED TO CRITIQUE THE COST ANALYSIS FORM
CRITIQUE OF THE COST ANALYSIS FORMS

Name of individual making this critique

1. Are the general instructions and the instructions provided with each form clear and detailed enough?

   PLEASE CHECK: YES (  )  NO (  )

If you checked "NO," what suggestions do you have for their improvement?

2. Comment on any difficulty in understanding what information is needed and how to gather and record it on the various forms:

   GENERAL INFORMATION SHEET:

FORM A:
FORM B:

FORM C:

FORM D:
FORM E:

FORM F:
3. What suggestions do you have for improving the various forms?

GENERAL INFORMATION SHEET:

FORM A:
FORM B:

FORM C:
FORM D:

FORM E:
4. Is there any information that is impossible to obtain? If so, what is it?
5. Are there cost factors that have been overlooked? If so, what are they?

6. General Comments:
7. When the cost analysis forms have been returned and revised, would you and your school district be willing to participate in a field test of the forms?

PLEASE CHECK: YES ( ) NO ( )

8. If any of the comments and suggestions in your critique were made by persons other than yourself, please give their name(s) and position.
148 N. Main Street
Oberlin, Ohio
July 8, 1969

Mr. David Novick, Head
Cost Analysis Department
The RAND Corporation
1700 Main Street
Santa Monica, California 90406

Dear Mr. Novick:

I am working on my Ph.D dissertation at The Ohio State University. I want to develop an instrument for costing the high school music program.

Could you please send me information, examples of cost analysis instruments (forms), etc., that could be of help to me. If any cost is involved, I will cover the expenses. Thank you for your time and help.

Sincerely yours,

Koste Belcheff
Department of Music Education
The Conservatory of Music
Oberlin College
Mr. Koste Belcheff  
148 N. Main Street  
Oberlin, Ohio  

Dear Mr. Belcheff:  

I am enclosing a copy of P-3361, Cost Analysis for Planning-Programming-Budgeting Cost-Benefit Studies. It is a good summary document for your purposes and will provide you with the answers you need.  

I would suggest starting on page 20 and skipping all references to aircraft and missiles. You should be concerned with the extent of your program and the resources (people, equipment and space) required to carry out your program or alternative programs.  

Sincerely,  

S. A. Haggart  
Cost Analysis Department  

SAH:slv  

Enclosure as noted.
Mr. John Minter  
Western Interstate Commission  
for Higher Education  
University of Colorado  
Boulder, Colorado  

Dear Mr. Minter,

Dr. Desmund Cook of The Ohio State University advised me to write to you concerning my dissertation project. I am trying to develop a cost analysis instrument for costing out the high school music program. I understand that you have developed a format for costing out education programs. I would appreciate it if you could send me information and examples of your costing procedures that would be of help to me in designing and developing my instrument. I will be glad to cover any expenses involved. Thank you for your time and help in this project.

Sincerely yours,

Koste Belcheff  
Department of Music Education  
Conservatory of Music  
Oberlin College
Dr. George Dickson, Dean
College of Education
University of Toledo
Toledo, Ohio

Dear Dr. Dickson,

Dr. Desmund Cook of The Ohio State University advised me to write to you concerning my dissertation project. I am trying to develop a cost analysis instrument for costing out the high school music program.

I understand that you are working on the development of a common cost basis for the state. I would appreciate any information that you could supply me that would help in the design and development of my instrument. I will be glad to cover any expenses involved. Thank you for your time and help in this project.

Sincerely yours,

Koste Belcheff
Department of Music Education
Conservatory of Music
Oberlin College
August 19, 1969

Mr. Koste Belcheff  
Department of Music Education  
Conservatory of Music  
Oberlin College  
148 N. Main Street  
Oberlin, Ohio 44074

Dear Mr. Belcheff:

In response to your letter of August 8, I am sorry to inform you that we are not developing a cost analysis instrument for costing out high school music programs or music programs of any type. We are working on the matter of trying to cost out an experimental elementary teacher education program based on a model which our research group developed. This cost analysis is being done through a simulation process utilizing a computer on Long Island, New York.

Since our work is unique to our particular research effort we will not have any type of information available which could be useful to you and we definitely will not have an instrument developed which would be of any value in your efforts. I am sorry to report this to you. I do suggest that you explore the matter of common university cost in this state through the offices of the Board of Regents in Columbus.

Sincerely,

George E. Dickson  
Dean

GED/mg
January 27, 1970

Dear

As part of my doctoral dissertation, I am trying to develop cost analysis forms for costing out the high school music program.

I am asking a select group of qualified and experienced music educators and administrators to look over the proposed forms in detail and to critique them—making suggestions for their improvement and making sure the forms are as comprehensive as possible. Since a thorough job would take some time and effort on your part, I am offering a stipend of $20 for your help in this project.

If you are willing to critique the forms, please return the enclosed self-addressed post card by this Monday, February 2. You will then receive a packet containing the forms, critique sheet, and related information and instruction. When you have completed the critique and returned the packet, I will immediately send you the stipend.

Thank you for your help and consideration in this project, it is greatly appreciated.

Sincerely yours,

Koste Belcheff
Dept. of Music Education
The Return Postcard

I will provide a critique of your cost analysis forms.

Name

Address
February 10, 1970

Dear

Thank you for your help in examining and critiquing the cost analysis forms. You should have received the following items in this packet:

1. a GENERAL INFORMATION sheet
2. FORMS A, B, C, D, E, and F
3. the instructions that will go along with each form, including the "General Instruction" sheet
4. the Critique of the Cost Analysis Forms sheets

Please record all your comments and suggestions on the Critique of the Cost Analysis Forms sheets. Since I will go through each form when you return them, you may also make notes on the forms themselves. An autobiography sheet is also included so that I may use the information about you in the proposed dissertation.

May I suggest that FORM D be given to your business manager to check over and critique if possible. It may also help to have a high school custodian look over and critique FORM E. All comments are welcome.

Please return all cost analysis forms and the completed critique sheets in the enclosed stamped, self-addressed envelope by Monday, February 23.

Once again, thank you for your help in this project. The $20 stipend will be sent to you as soon as I receive your critique. If you have any questions, please call me -- area code 216: home phone, 774-1013; office phone, 774-1221, ext. 3683.

Sincerely yours,

Koste Belcheff
March 18, 1970

This note is just a reminder about the cost analysis forms. I would appreciate it if your critique could be completed and returned to me by Saturday, March 28th. I am sorry that there was some confusion about actually making a cost analysis in your district. If you have any further question, please call me. Thank you.

Sincerely yours,
May 5, 1970

Dear

I am developing a cost analysis instrument for costing out high school music education programs. It is designed to be used in answering various questions related to financial factors involved in high school music education. The development of the cost analysis instrument is part of my Ph.D. dissertation project at The Ohio State University.

I would like to send the cost analysis forms to your district to be completed so that a field test may be made of the forms. All information will be confidential and the information obtained can be used by you and your district in planning future financial considerations for your high school music program. The completed cost analysis forms should be returned to me by June 1. I will also make an appointment to meet with you in order to discuss and evaluate the forms.

In order to make the cost analysis, it is necessary to have the complete cooperation of your high school music staff and business manager. If you and your school district will be willing to make the analysis, please complete and return the enclosed post card immediately so that I may send the forms to you. Thank you for your help and consideration in this project. I think you will find that the information you obtain will be of major interest to you and your school district.

Sincerely yours,

Koste Belcheff
Department of Music Education
Oberlin College
The Return Postcard

NAME______________________________________________

ADDRESS__________________________________________

CITY________________________________ZIP__________

___ We will make a field test of your cost analysis forms.

___ We will not

There are ___ high schools in our district.
BIBLIOGRAPHY

Books


Pamphlets


Periodicals


Magazines & Newspapers


Delhaus, LeRoy A. "Is Our Instrumental Music Program Pleasant the Taxpayer?" The School Musician, April, 1956, p. 34.


Miller, Glen J. "Fund Raising." The School Musician, September, 1959, p. 48.


Unpublished Manuscripts


