

The Commonwealth of Massachusetts.

MASSACHUSETTS BOARD OF EDUCATION,
FORD BUILDING, BOSTON, Jan. 2, 1913.

*To the Honorable Senate and House of Representatives of the Commonwealth
of Massachusetts, State House, Boston.*

In compliance with chapter 136 of the Resolves of 1912, relating to the compensation of cities and towns for schooling furnished wards of the Commonwealth or of the city of Boston, the Board of Education respectfully submits the following report.

FREDERICK P. FISH, *Chairman*,
SARAH LOUISE ARNOLD,
ELLA LYMAN CABOT,
LEVI L. CONANT,
THOMAS B. FITZPATRICK,
FREDERICK W. HAMILTON,
PAUL H. HANUS,
CLINTON Q. RICHMOND,
SIMEON B. CHASE,

Members of the Board.

For the Board of Education,

DAVID SNEDDEN,
Commissioner of Education.

By WM. ORR,
Deputy Commissioner.

SPECIAL REPORT ON COMPENSATION OF CITIES AND TOWNS FOR SCHOOLING FURNISHED WARDS OF THE COMMONWEALTH AND OF THE CITY OF BOSTON.

This report is made in accordance with chapter 136 of the Resolves of 1912, which reads:—

Resolved, That the board of education shall investigate the matter of compensating cities and towns in the commonwealth for schooling furnished by them in the public schools to wards of the commonwealth or of the city of Boston, and shall devise a just plan for providing and regulating the compensation. The said board shall report its recommendations to the general court, not later than January fifth, nineteen hundred and thirteen, with such recommendations for legislation, if any, as it may deem expedient.

For some years the State Board of Charity, the trustees of the Massachusetts Training Schools, and the trustees of the Children's Institution Department of the city of Boston have been accustomed to place children in their care with families in various towns and cities of the Commonwealth, as authorized by section 4 of chapter 44 of the Revised Laws, as amended by chapter 375 of the Acts of 1905 and chapter 268 of the Acts of 1911. Under this act, a payment of 50 cents for each week of five days of attendance of every such child, who is less than fifteen years of age, in the public schools is made to the town or city furnishing the schooling.

A detailed statement of the number of children placed in homes as provided by law by the State Board of Charity, the trustees of the Massachusetts Training Schools, and the Children's Institutions Department of the city of Boston is given in Table I. of the Appendix of this report.

This method of caring for dependent children appears more desirable than to place such children in institutions, since a home,

on the whole, is a better place for the child than an institution, no matter how well managed the latter may be.

The Board was directed to prepare the present report in view of the fact that certain towns have contended that the payment of 50 cents per week, per child, for schooling is not sufficient to cover the actual cost of such schooling. The payment of 50 cents per week, per child, yields from \$17 to \$20 per year, according as the length of the school year is from thirty-four to forty weeks. Inasmuch as the average cost per year, derived from local taxation, of each child in the average membership of the public schools in the State, was, according to the seventy-fifth annual report of the Board of Education, about \$28, it would appear that many towns and cities are not receiving from the State full reimbursement of the cost of the schooling of these children. In Table II. of the Appendix to this report is given a statement of the amounts received from such tuition, and a comparison of such payments with the local taxation cost of such schooling.

It would prove exceedingly difficult to devise a method whereby each town or city could be reimbursed for the actual cost of the education of State wards. The data on which the cost per child for schooling is reckoned are not sufficiently detailed to afford a satisfactory basis whereon to compute the amounts that should be paid for such State wards. For instance, the average cost per child is obtained by dividing the local taxation cost of the schools of a town or city by the average membership in the public schools. This local taxation cost includes the expenses of the high school, if there is such in the town. The average cost per pupil thus obtained is somewhat higher than the average cost per child in the elementary schools, where expenditures for instruction are lower than is the case in the high schools.

Furthermore, the addition of a small number of State wards to the school population of a community does not generally increase proportionately the cost of the maintenance of the local schools, inasmuch as existing school buildings are provided and teachers employed on the basis of local needs. The addition of a few pupils to the membership usually does not impose additional expense on the town. Probably in most towns having State wards the receipts from the State constitute a net addition to the resources available for school purposes. The families with whom these

children are placed profit by their labor and also by any payments for the board. Many families, particularly in the smaller towns, are glad to increase their income by the amounts received for the board of these children.

The sum now fixed by law for the tuition of these children is the result of a compromise. The allotment of a fixed sum may appear to be a disadvantage to certain towns and cities where the cost of schooling per child is higher than 50 cents per week. In some towns, however, the actual cost of the schooling of each child, derived from local taxation, is less than 50 cents per week. The awarding of a fixed sum has the advantage that it does not require the difficult calculations that would otherwise be necessary with data that could at best give only approximately the cost of schooling for each ward.

Any provision for the payment of the expenses of the schooling of such children should be made with a view to facilitating the worthy work of the State Board of Charity and the Children's Institutions Department of the city of Boston in finding homes for children in their care. If the amount to be paid should be fixed as the average cost per child for schooling in each town or city, then, as may be seen from study of data presented, the expense to the Commonwealth and city of Boston will be somewhat increased, while, as noted above, the task of calculating the amount of money due each town or city, on the basis of the cost to said town or city of the schooling of each child, would prove tedious and unsatisfactory.

It has been suggested that, prior to placing wards of the State in a town or city, the consent of the school committee of such community should be secured. Such an arrangement might embarrass the Board of Charity or the Children's Institutions Department of the city of Boston. In a few towns there is opposition to admitting such children to the schools.

After a consideration of all the factors in the case, the Board does not consider that it is warranted in recommending changes in existing provisions for payment for the schooling of wards of the Commonwealth or of the city of Boston when such wards are less than fifteen years of age.

It is possible that the General Court may wish to give consideration to the advisability of permitting payment for schooling of

certain wards over the age of fifteen years, when these exhibit the capacity and the desire for further education.

Such schooling would in most cases be had in a local high school or in a vocational school, possibly in another town. When the ward attends a high school, then reimbursement might be made of one-half the tuition in said high school as fixed by the town or city, except that in cases of towns which, under section 3 of chapter 42 of Revised Laws, as amended by chapter 537 of the Acts of 1911, receive full reimbursement; in this case full reimbursement might be made by the State.

In most cases the ward is likely to secure the greater advantage and the Commonwealth may benefit by the attendance of the child at an industrial school. Provisions for payment of tuition and for reimbursement could be made in accordance with the provisions of chapter 471 of the Acts of 1911.

The Board of Education is prepared to draft legislation embodying such changes at the request of the General Court.

Respectfully submitted,

FREDERICK P. FISH, *Chairman*,
SARAH LOUISE ARNOLD,
ELLA LYMAN CABOT,
SIMEON B. CHASE,
LEVI L. CONANT,
THOMAS B. FITZPATRICK,
FREDERICK W. HAMILTON,
PAUL H. HANUS,
CLINTON Q. RICHMOND,

Members of the Board.

APPENDIX.

TABLE I. — *Children, Wards of the Commonwealth of Massachusetts or of the City of Boston, for whose Schooling Reimbursement was made by the Commonwealth or by the City of Boston, for the Year ending Nov. 30, 1911.*

	Number of Children.	Number of Towns in which Children were placed.
In care of State Board of Charity,	2,452	208
In care of trustees of Massachusetts Training Schools,	64	19
In care of Children's Institutions Department of the city of Boston.	460	87

Totals: Number of children, 2,976; number of different towns, 237.

TABLE II. — *Payments for the Schooling and Transportation of Wards of the Commonwealth of Massachusetts and of the Children's Institutions Department of the City of Boston, for the Year ending Nov. 30, 1911.*

[Column A shows the amounts reimbursed the towns and cities for schooling furnished. Column B shows the difference between the local taxation cost of schooling¹ furnished and the amounts reimbursed the towns and cities; + indicates excess of reimbursement to town or city over local taxation; — indicates excess of local taxation cost of schooling over amount reimbursed. The cost of schooling per child, per week, from local taxation was found by dividing the annual cost per child from local taxation by the number of weeks the schools of the town or city were in session. Column C gives amounts paid for transportation by the Commonwealth or by the city of Boston.]

Children in Care of the State Board of Charity.

TOWN OR CITY.	A.	B.	C.
Abington,	\$135 50	\$86 72—	\$26 00
Alford,	16 00	6 08+	—
Amesbury,	50 50	36 36—	9 50
Amherst,	580 00	104 40—	49 76

¹ The local taxation cost of schooling includes expenditures for high schools. Consequently, the cost per child given in these tables for towns maintaining high schools is greater than the total taxation cost of schooling for each ward of the State or of the city of Boston, as these wards do not, except in rare cases, attend a high school.

Children in Care of the State Board of Charity—Continued.

TOWN OR CITY.	A.	B.	C.
Andover,	\$247 00	\$158 08—	\$37 75
Arlington,	144 50	104 04—	-
Ashfield,	68 00	8 16+	-
Ashland,	96 50	40 53—	36 60
Athol,	151 50	48 48—	64 50
Barre,	10 00	6 80—	-
Becket,	112 50	49 50—	-
Belchertown,	348 50	6 97+	31 25
Bellingham,	72 00	23 04—	36 00
Belmont,	63 50	60 96—	-
Berkley,	263 50	79 05+	-
Berlin,	27 50	1 65—	2 50
Bernardston,	48 00	1 92—	-
Beverly,	95 50	85 95—	-
Billerica,	47 50	15 65—	7 00
Blandford,	110 50	97 24—	-
Boston,	750 50	840 56—	-
Boxford,	153 00	64 26—	-
Braintree,	308 50	166 59—	-
Bridgewater,	74 00	34 04—	51 00
Brimfield,	46 50	13 02—	73 50
Brookfield,	32 50	15 60—	-
Buckland,	83 00	24 90—	-
Burlington,	38 00	38 76—	42 86
Cambridge,	718 00	516 96—	-
Canton,	148 50	106 92—	-
Carlisle,	87 00	1 74+	121 80
Charlemont,	247 50	103 95—	-
Chelmsford,	145 50	84 39—	-
Cheshire,	57 00	19 38—	-
Chester,	339 50	-	36 00
Chesterfield,	100 00	2 00—	-
Chicopee,	98 00	56 84—	5 00
Cohasset,	20 00	24 40—	-
Colrain,	41 50	1 66+	-
Concord,	151 50	115 14—	53 82
Conway,	111 00	35 52—	-

Children in Care of the State Board of Charity—Continued.

TOWN OR CITY.	A.	B.	C.
Cummington,	\$389 50	\$77 90+	-
Dalton,	52 00	26 00-	-
Dana,	14 50	5 80-	-
Danvers,	192 00	111 36-	-
Dedham,	243 00	194 40-	-
Deerfield,	27 50	15 40-	-
Dighton,	68 50	28 77-	-
Douglas,	4 00	16-	-
Dracut,	136 00	81 60-	\$30 00
Dudley,	79 00	66 36-	-
Duxbury,	69 50	62 55-	23 00
East Bridgewater,	196 00	54 88-	13 00
East Longmeadow,	183 50	14 68+	-
Easthampton,	48 50	10 67-	121 25
Easton,	305 50	73 32-	-
Enfield,	539 50	140 27-	68 04
Erving,	18 00	5 04-	-
Everett,	161 00	90 16-	-
Fitchburg,	73 50	57 33-	13 00
Foxborough,	71 50	25 74-	-
Framingham,	209 00	133 76-	-
Franklin,	275 00	137 50-	103 20
Gardner,	38 00	22 04-	-
Georgetown,	210 00	42 00-	301 50
Gill,	168 50	30 33+	-
Goshen,	16 50	5 94+	-
Granby,	110 00	92 40-	48 75
Greenfield,	78 00	45 24-	-
Groton,	27 00	29 70-	-
Hadley,	24 50	4 90-	-
Hampden,	218 50	30 59+	-
Hanover,	59 00	11 80-	-
Hanson,	2 00	-	-
Hardwick,	27 00	14 58-	-
Harwich,	109 00	28 34-	45 50
Haverhill,	126 00	88 20-	-
Hawley,	442 50	106 20+	-

Children in Care of the State Board of Charity — Continued.

TOWN OR CITY.	A.	B.	C.
Heath,	\$24 50	\$9 31—	—
Hinsdale,	164 00	16 40—	—
Holbrook,	13 50	1 89—	—
Holden,	36 00	12 24—	\$18 00
Holliston,	235 50	4 71—	2 00
Holyoke,	6 00	6 36—	—
Hopkinton,	318 00	127 20—	99 62
Hubbardston,	173 50	20 82—	66 05
Huntington,	180 00	—	—
Hyde Park,	73 60	76 54—	—
Kingston,	82 50	29 70—	—
Lakeville,	36 00	18 72—	—
Lee,	45 00	16 20—	45 00
Leverett,	82 00	9 84+	—
Lexington,	109 50	124 83—	18 60
Leyden,	65 00	14 30+	—
Lincoln,	32 50	90 35—	49 38
Lowell,	310 50	260 82—	—
Ludlow,	346 50	284 13—	38 00
Lunenburg,	18 00	7 20—	—
Lynn,	226 00	144 64—	—
Lynnfield,	52 50	24 15—	52 50
Malden,	307 00	239 46—	—
Manchester,	5 50	8 47—	—
Mansfield,	78 00	23 40—	—
Marlborough,	60 50	26 62—	14 75
Medfield,	39 00	7 80—	—
Medford,	600 00	444 00—	—
Medway,	216 50	—	179 00
Melrose,	410 50	361 24—	73 50
Mendon,	7 00	2 80—	—
Merrimac,	103 50	28 98—	103 50
Middleborough,	646 50	219 81—	25 45
Middlefield,	171 00	34 20+	—
Middletown,	120 00	50 40—	41 00
Milford,	203 50	48 84—	—
Monson,	540 50	64 86—	—

Children in Care of the State Board of Charity—Continued.

TOWN OR CITY.	A.	B.	C.
Montague,	\$114 00	\$86 64—	\$63 18
Nahant,	24 00	43 20—	—
Natick,	310 00	173 60—	38 00
Needham,	58 50	46 80—	—
New Ashford,	105 50	84 40+	—
New Bedford,	121 50	87 48—	—
New Salem,	48 50	30 07—	—
Newbury,	237 50	142 50—	10 00
Newton,	49 70	76 54—	—
North Brookfield,	204 00	69 36—	127 60
Northampton,	57 00	34 20—	30 69
Northbridge,	107 00	25 68—	67 50
Norton,	209 00	104 50—	—
Norwell,	195 50	109 48—	—
Norwood,	46 50	31 62—	—
Oakham,	142 00	65 32+	—
Orange,	116 00	67 28—	—
Otis,	80 50	17 71+	—
Oxford,	183 00	73 20—	62 50
Palmer,	249 00	119 52—	6 00
Peabody,	125 50	52 71—	36 04
Pelham,	439 00	254 62+	—
Pembroke,	204 00	102 00—	—
Peru,	101 50	14 21—	—
Phillipston,	111 00	13 32+	37 50
Pittsfield,	40 50	18 63—	—
Plainfield,	62 00	1 24+	—
Plympton,	92 00	11 04+	—
Prescott,	282 00	5 64—	—
Quincy,	173 50	62 46—	—
Randolph,	156 50	18 78—	—
Raynham,	132 00	2 64—	16 50
Reading,	97 00	71 78—	71 00
Rehoboth,	49 50	5 94+	—
Revere,	140 00	67 20—	6 00
Richmond,	9 00	1 08—	—
Rochester,	36 00	2 16—	—

Children in Care of the State Board of Charity — Continued.

TOWN OR CITY.	A.	B.	C.
Rockland,	\$16 00	\$15 68—	\$5 00
Rowe,	360 00	180 00+	16 75
Rowley,	28 50	1 71+	170 00
Royalston,	40 50	12 15—	-
Russell,	59 50	22 61—	14 00
Salem,	42 00	32 76—	-
Salisbury,	80 00	4 80—	-
Saugus,	401 00	152 38—	-
Savoy,	16 00	1 60—	-
Scituate,	60 00	60 00—	13 00
Sharon,	37 00	25 16—	15 50
Shelburne,	85 50	80 37—	23 50
Somerville,	306 50	202 29—	-
South Hadley,	2 00	68—	-
Southampton,	81 00	1 62—	-
Southborough,	70 50	67 68—	40 92
Southwick,	24 00	-	35 25
Springfield,	184 00	209 76—	-
Stoneham,	259 50	119 37—	6 00
Stoughton,	97 50	29 25—	-
Sudbury,	65 00	66 30—	31 00
Sunderland,	61 00	29 28—	-
Sutton,	29 50	4 72—	-
Swampscott,	74 50	81 95—	-
Taunton,	236 00	136 88—	-
Templeton,	184 50	14 76—	-
Tewksbury,	107 00	56 64—	3 60
Topsfield,	61 50	77 49—	18 00
Townsend,	7 00	3 22—	8 40
Upton,	161 50	45 22—	68 00
Wakefield,	887 00	478 98—	-
Wales,	38 00	76—	-
Waltham,	115 50	93 07—	-
Ware,	337 00	208 94—	-
Wareham,	48 00	38 40—	12 00
Warren,	42 50	19 55—	60 28
Washington,	49 00	30 38—	-

Children in Care of the State Board of Charity—Concluded.

TOWN OR CITY.	A.	B.	C.
Watertown,	\$203 50	\$203 50—	\$62 91
West Bridgewater,	96 50	11 58—	-
West Newbury,	212 50	85 00—	51 75
Westborough,	168 00	70 56—	5 75
Westfield,	206 00	103 00—	-
Weston,	22 50	63 90—	-
Weymouth,	169 00	67 60—	-
Whitman,	186 00	78 12—	-
Wilbraham,	243 50	160 71—	-
Williamsburg,	645 00	38 70+	29 25
Williamstown,	170 00	85 00—	-
Wilmington,	20 50	6 15—	-
Winchendon,	50 00	21 00—	47 24
Winchester,	369 50	310 38—	-
Windsor,	33 50	2 01—	-
Woburn,	1,006 00	201 20—	-
Worcester,	40 00	32 80—	-
Worthington,	274 50	-	-
Wrentham,	38 00	19 76—	-

Totals and Averages.

Number of children placed in schools,	2,452
Number of different towns and cities in which schooling was furnished,	208
Amount reimbursed towns and cities for schooling furnished,	\$31,409 80
Amount paid by the Commonwealth for transportation,	3,589 04
Amount reimbursed 26 towns and cities, in excess of local taxation cost of schooling furnished, ¹	1,101 64
(a) Average excess per town, ¹	42 37
Amount of local taxation cost of schooling, in excess of amount reimbursed 176 towns and cities, ²	13,365 64
(a) Average excess per town, ²	81 99
In 6 towns and cities the amount reimbursed exactly covered the cost of schooling furnished.	
Average excess of local taxation cost of schooling, over amount reimbursed, per town, in the 208 towns and cities in which schooling was furnished,	60 05

¹ This item relates only to towns or cities whose local taxation cost for schooling furnished is less than amount reimbursed.

² This item relates only to towns or cities whose local taxation cost for schooling furnished is greater than amount reimbursed.

Children in Care of Trustees of Massachusetts Training Schools.

TOWN OR CITY.	A.	B.	C.
Amherst,	\$38 50	\$6 03—	—1
Belchertown,	10 50	21+	—1
Berlin,	304 50	18 27—	—1
Blandford,	17 50	15 40—	—1
Brimfield,	18 00	5 04—	—1
Chesterfield,	41 25	83—	—1
Franklin,	19 50	9 75—	—1
Goshen,	14 75	5 31+	—1
Huntington,	5 00	—	—1
Lancaster,	17 75	37 63—	—1
Melrose,	8 75	7 70—	—1
Monson,	27 00	3 24—	—1
North Brookfield,	18 00	6 12—	—1
Sterling,	17 50	4 90—	—1
Uxbridge,	11 00	1 98—	—1
West Boylston,	12 00	15 36—	—1
Westborough,	14 00	5 88—	—1
Whately,	71 68	—	—1
Worthington,	3 00	—	—1

¹ No report.

Totals and Averages.

Number of children placed in schools,	64
Number of different towns and cities in which schooling was furnished,	19
Amount reimbursed towns and cities for schooling furnished,	\$670 18
Amount reimbursed 2 towns and cities in excess of local taxation cost of schooling furnished, ¹	5 52
(a) Average excess per town, ¹	2 26
Amount of local taxation cost of schooling, in excess of amount reimbursed 14 towns and cities, ²	139 03
(a) Average excess per town, ²	9 93
In 3 towns and cities, the amount reimbursed exactly covered the cost of schooling furnished.	
Average excess of local taxation cost of schooling over amount reimbursed, per town, in the 19 towns in which schooling was furnished,	7 02

¹ This item relates only to towns or cities whose local taxation cost for schooling furnished is less than amount reimbursed.

² This item relates only to towns or cities whose local taxation cost for schooling furnished is greater than amount reimbursed.

Children in Care of Children's Institutions Department of the City of Boston.

TOWN OR CITY.	A.	B.	C.
Ashfield,	\$17 00	\$2 04+	-
Ashland,	35 00	14 70-	-
Barre,	38 00	25 84-	-
Beverly,	20 00	18 00-	-
Braintree,	54 00	29 16-	-
Brookfield,	89 50	42 96-	-
Canton,	58 50	42 12-	-
Chesterfield,	13 00	26-	-
Concord,	177 50	134 90-	-
Cummington,	5 00	1 00+	-
Dedham,	320 00	256 00-	-
Dennis,	18 00	6 48-	-
Dover,	125 50	534 63-	\$114 50
Eastham,	168 50	50 55-	-
Easthampton,	29 00	6 38-	3 00
Everett,	48 00	26 88-	-
Framingham,	55 00	35 20-	-
Foxborough,	94 50	34 02-	-
Franklin,	47 00	23 50-	-
Georgetown,	16 00	3 20-	41 50
Granville,	166 00	6 64-	19 84
Gill,	9 50	1 71+	-
Goshen,	73 00	26 28+	-
Groveland,	80 50	17 71-	-
Hadley,	12 50	2 50-	-
Halifax,	55 50	48 84-	-
Hamilton,	76 00	69 92-	-
Hanover,	102 00	20 40-	-
Harwich,	20 50	5 33-	-
Hatfield,	62 00	8 68-	-
Haverhill,	69 50	48 65-	-
Hingham,	426 00	272 64-	-
Holliston,	228 50	4 47-	28 00
Hopkinton,	114 00	45 60-	-
Lexington,	104 00	118 56-	25 40
Lincoln,	41 00	113 98-	-
Malden,	22 50	17 55-	-

Children in Care of Children's Institutions Department of the City of Boston—
Continued.

TOWN OR CITY.	A.	B.	C.
Mansfield,	\$4 50	\$1 35—	—
Marblehead,	20 00	12 80—	—
Marshfield,	136 00	146 88—	—
Medfield,	37 50	7 50—	—
Medway,	252 00	—	\$36 50
Mendon,	54 00	21 60—	—
Middleborough,	12 50	4 25—	—
Milford,	31 00	7 44—	—
Millis,	59 00	8 26—	—
Milton,	13 50	26 19—	—
Natick,	14 00	7 84—	—
Needham,	37 50	30 00—	—
New Braintree,	17 50	2 80+	—
Newton,	13 00	20 02—	—
Northampton,	285 50	171 30—	42 50
Norwood,	221 00	150 28—	—
Oakham,	142 00	65 32+	—
Orleans,	191 00	42 02—	4 20
Pembroke,	101 50	50 75—	—
Quincy,	24 50	8 82—	—
Reading,	40 00	29 60—	12 00
Rockland,	37 50	36 75—	—
Russell,	4 50	1 71—	—
Rutland,	84 50	11 83—	48 50
Saugus,	170 00	64 60—	—
Sherborn,	105 50	71 74—	—
Southampton,	90 50	1 81—	—
Spencer,	350 50	217 31—	—
Springfield,	16 50	18 81—	—
Stoughton,	52 00	15 60—	—
Stow,	17 50	3 85—	16 45
Townsend,	164 00	75 44—	—
Truro,	118 50	26 07+	—
Upton,	16 50	4 62—	—
Uxbridge,	17 00	3 06—	—
Wakefield,	143 50	77 49—	—

*Children in Care of Children's Institutions Department of the City of Boston—
Concluded.*

TOWN OR CITY.	A.	B.	C.
Warren,	\$24 00	\$11 04—	-
Watertown,	39 00	39 00—	-
Wayland,	36 00	33 84—	-
Westborough,	16 50	6 93—	-
Westfield,	18 00	9 00—	-
Westhampton,	45 50	13 65+	-
West Brookfield,	12 00	6 00—	-
Westwood,	215 00	399 90—	-
Weymouth,	5 00	2 00—	-
Whately,	54 00	-	-
Whitman,	2 50	1 05—	-
Williamsburg,	342 50	20 55+	-
Winchester,	20 00	16 80—	-
Worthington,	1 00	-	-

Totals and Averages.

Number of children placed in schools,	460
Number of different towns and cities in which schooling was furnished,	87
Amount reimbursed towns and cities for schooling furnished,	\$7,012 80
Amount paid for transportation by city of Boston,	343 89
Amount reimbursed 9 towns and cities, in excess of local taxation cost of schooling furnished, ¹	159 42
(a) Excess per town, ¹	17 71
Amount of local taxation cost of schooling furnished in excess of amount reimbursed 75 towns and cities, ²	3,963 13
(a) Excess per town, ²	52 84
In 3 towns and cities, the amount reimbursed exactly covered the cost of schooling furnished.	
Average excess of local taxation cost of schooling over amount reimbursed, per town, in the 87 towns and cities in which schooling was furnished,	43 72

¹ This item relates only to towns or cities whose local taxation cost for schooling furnished is less than amount reimbursed.

² This item relates only to towns or cities whose local taxation cost for schooling furnished is greater than amount reimbursed.

*Summary for the Year ending Nov. 30, 1911.**Totals and Averages.*

Number of children placed in school in towns and cities,	2,976
Number of towns and cities in which schooling was furnished,	237
Amount reimbursed towns and cities for schooling furnished,	\$39,072 78
Amount paid for transportation,	3,932 93
Amount reimbursed 29 towns and cities, in excess of local taxation cost of schooling furnished, ¹	1,266 58
(a) Average excess per town, ¹	43 67
Amount of local taxation cost of schooling, in excess of amount reimbursed 201 towns and cities, ²	17,467 80
(a) Average excess per town, ²	86 87
In 7 towns and cities the amount reimbursed exactly covered the cost of schooling furnished.	
Excess of local taxation cost of schooling over amount reimbursed 237 towns and cities,	16,201 22
Average excess of local taxation cost of schooling, per town, over amount reimbursed,	68 35

¹ This item relates only to towns or cities whose local taxation cost for schooling furnished is less than amount reimbursed.

² This item relates only to towns or cities whose local taxation cost for schooling furnished is greater than amount reimbursed.

