

THE ORGANIZATION AND FINANCING OF EXTRA CURRICULAR
ACTIVITIES IN THE CONCORDIA HIGH SCHOOL

by

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INTRODUCTION

When I came to Concordia two years ago, I found a fine school system housed in a wonderful \$340,000 new school building. It was an inspiration as well as a privilege to work in such a system.

As I began to work at my new position, I found that the extra curricular program, already highly developed, needed some reorganization in administrative balancing and sounder business methods adopted for handling extra curricular money.

With this in mind I set to work counseling with sponsors, reading books on extra curricular activities, and putting into practice the experiences I had previously had in an effort to meet this problem.

The problem of extra curricular organization and plan of financing may be defined as "those legitimate activities of the school not provided for."¹

¹Fretwell, Elbert K.
Extra Curricular Activities in Secondary Schools.
Chapter I, page 6.

THE ORGANIZATION AND FINANCING OF EXTRA CURRICULAR ACTIVITIES IN THE CONCORDIA HIGH SCHOOL

Educational progress has gone through a great many transitions since its dawn in early New England development until it is widespread in every hamlet over our land today.

The New England colonial school was a simple community undertaking, unconcerned with complicated problems of finance, curricula, personnel, or extra curricular activities. The town meeting as a whole directed the school as it did other civic matters such as the building of roads and maintaining public defense. The people voted to establish a school, devised methods of financing it, and then in true congregational style, they invited some individual to become the teacher. There was no differentiation of function or delegation of authority, nor was there need of any.

The extra curricular program has gone through three stages of development. "First, the stage of repression saw the extra curricular activity program struggling against the opposition of the parents as well as the superintendent."¹ They considered this new program an illegitimate encroachment upon the students' and teachers' time. They thought

¹Koos, Leonard V.

The American Secondary School. Chapter XVI, page 583.

that all the teacher had to do was to present mathematics, English, history, sciences, and classical languages. From the formal presentation of these curricular subjects the student would become educated, if he listened to the lectures or assimilated the points of discussion, without the doing process evident. The superintendent tried to suppress this new program with the help of his board of education and the parents of his community. Each new club organized was regarded as just another way to spend a lot of time that should rightfully be spent on curricular subjects; it was considered just another thing to join which would call for dues, special assessments, and donations. All of these extra curricular activities in the stage of suppression found their existence outside the school hours and were supervised, if at all, by a courageous teacher who dared to go against the wishes of the superintendent. During this period, however, even though the extra curriculums were suppressed, this novel program gained impetus and favor among the students.

This new wave gained force as the terms came and went. The school board or the superintendent who opposed such a program was very unpopular and was considered meddlesome and old foggyish. This new program was relentless; it had made its way into the school system. Suppression by the

the school board, superintendent, unsympathizing teachers, and parents had not quelled the tide. What was to be done to meet this new situation? The best results were obtained by "guiding the activities so they would not operate destructively."¹ Sponsors were chosen to guide the students in the extra curriculars. The sponsor used her influence to direct along the curricular lines as much as possible. The students, with this new freedom, began to show a new interest while the executives of the school looked on with the aspect of toleration. They would endure if only the extra curricular activities could be brought under control.

The next advance in extra curriculars was a two phase move. It brings us to the modern trend of extra curricular activities in education. Educators no longer condemn this program, but rather seek to "supervise, control, and direct the various activities."² The extra curricular program should be supervised to prevent an over-balance. The curricular subjects are the primary things that should be stressed in any school, making the extra curricular activities secondary to the curricular. It is, therefore, the duty of the executives to supervise the activity program. The more closely the extra curricular program is supervised, the more balanced the school program becomes.

¹Koos, Leonard V.

The American Secondary School. Chapter XVI, page 584.

²Ibid.

Since the extra curricular program has made its entry into the high school, one might ask the question, "Why has this activity program become such a vital part in the lives of our high school boys and girls?" The reasons may be summarized by analyzing the values ascribed by students in our school. We asked each student to list a number of reasons why he wished to participate in extra curricular activities. Their responses are summarized in the following table:

Table I

Response Answer	Frequency
1. Social cooperation	82
2. Gives experience in group life	67
3. Develops leadership	58
4. Creates better school spirit	56
5. Stimulates scholastic attainment	52
6. Better understanding between teachers and students	41
7. Furnishes recreational advantages	35
8. Helps in the discipline problem	34
9. Trains for use of leisure time	23
10. Helps retain students in school	19
Others of little value	43

Social cooperation is of vital importance in our students' lives. In club organization there is a fusing together of all members; they mingle and work together; they plan for group activities; they form a little social unit in their club. In this manner social cooperation is an

ultimate outgrowth. For the students to work together for a common cause gives them an experience in group life. This is a valuable experience for that timid soul. It is a wonderful experience to see the backward, nervous, timid student develop as he mingles with the group in school activities. This actual experience in group life is of vital value to the student. The school as organized is a miniature democracy. The students are its citizenry. To develop leadership by doing, confidence and poise in expression, freedom of action in the meetings, trains for citizenship in a democracy. In each organization there are those who do the planning, organizing, and holding offices, while the others are the followers. The ones who are active in the organization's functions are receiving training for leadership. A better school spirit is obtained if the students have some outside interests. To be sure, academic attainment should be stressed, but to work together for a common cause is but to create and maintain a good school spirit.

The different activities are medians through which this goal might be attained. In a school system where a high degree of scholarship is demanded before indulgence in the extra curriculars, most students will put forth supreme effort to keep their grades up in order to participate in these activities. Extra curriculars may therefore be used

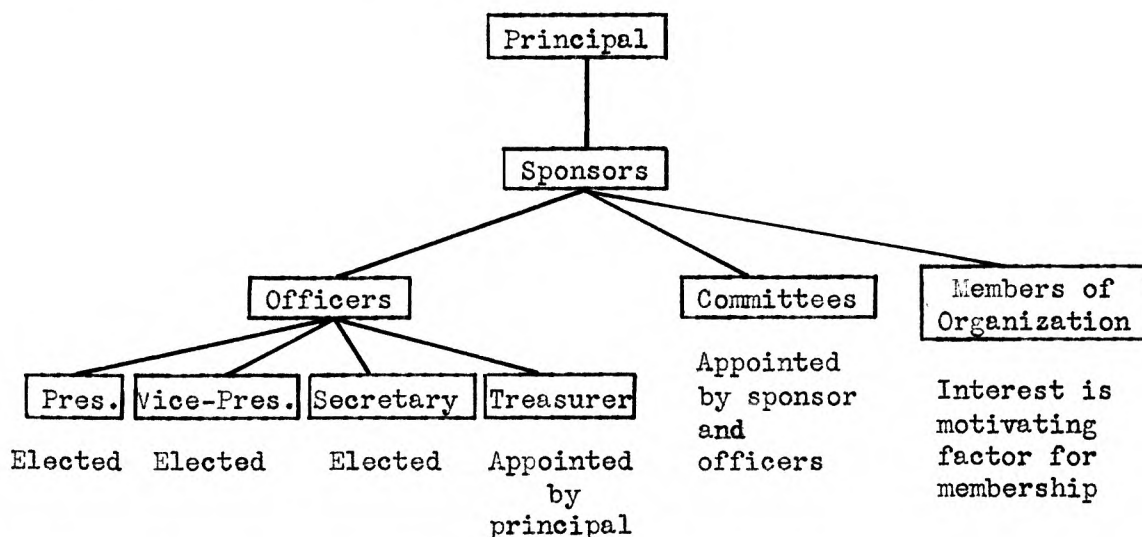
as a whip to gain scholastic advantages. Also, one might not be able to recognize individual interests in a classroom, but by working with these students in various committees, one can easily ascertain the student's center of interest. Once the student's interest is located, the teacher can more effectively work for the benefit of the student. A student who studies continuously day in and day out for a long period of time will become somewhat slovenly in his habits if he does not recreate. The activity program furnishes that recreational period to the student. It thus helps to discipline the mind and, incidentally, helps the disciplinary situation in the whole school system. Some organizations so conduct their meetings that the officers in charge of the meetings as well as the attendants of the meeting obtain training in parliamentary procedure. It has been the testimony of a great many people that had it not been for football, the debate club, the dramatic club, or the music club they would have quit school. These clubs carried them through crucial periods in their school lives and made them take a renewed interest in their curricular subjects. Thus, a program which teaches social cooperation, gives experience in group life, trains for citizenship in a democracy, trains for leadership, creates better school spirit, improves scholarship through motivation, recognizes

the interests of the students, improves the disciplinary situation within the school, trains for ethical living, retains students in school, and trains in recreational participation, ascribes values indispensable to a school system.

If a school system is to have an extra curricular program, it must adopt certain principles of organization. In order that all organizations in the Concordia High School function according to definite policies, the following principles have been adopted: First, all activities are to be under the direct control of the school. (No one outside of the school can come in to sponsor any organization.) This is a feature that adds comfort to one's thoughts when he realizes that outside influences, prejudices, and jealousies will not make their inroads by having an outside sponsor for different organizations. The school man is held for results. While students are under his control or the control of someone in his system, he can exercise his judgment to obtain results; but when some students are under the sponsorship of someone not in his system, then his authority ceases.

Second, there is a plan of centralization and unification of all organizations. The central figure in the extra curricular program is the principal, and radiating from him are his sponsors. Working with the sponsors of

each organization are the officers of that organization. The officers, with the aid of the sponsors, appoint the standing committees that are to function throughout the year. All organizations function according to a unified plan; the time and place of meetings are specified, the extent of meetings is settled; the number of social engagements during the school calendar is planned for; the amount of dues is set; selling projects are agreed upon. The following diagram shows the centralization and unification of all organizations.



Each organization is assigned a certain room in which to have its meetings, and the time is definitely arranged for each group. The activity period is from 3:17 p. m. to 3:45 p. m. Our extra curriculums meet on the following schedule:

Monday - Art Club, F. F. A., Dramatic Club, Science Club.

Tuesday -	{	Class Meetings, Junior High Boys'
		Intramurals, Junior High Girls'
Alternate		Reserve.
		Student Advisory Board.

Wednesday - G. A. A., "C" Club.

Thursday - Hi-Y, G. R., Junior High Boys' Intramurals.

Friday - Assembly.

Plays and operettas and other functions are listed on the school calendar early in the school year. Thus, by having the organizations centralized, unified, and planned for, a more efficient program can be perfected.

Third, the principal must sanction the organization of a new club. This prevents the springing up overnight of various little clubs based on cliques and factionalism, which do more to undermine good school spirit than to help those who participate in them. It also gives the principal an accurate check as to the amount of participation of respective students in the different activities.

Fourth, veto power is vested in the principal in all cases where a decision must be made on cases affecting the policies of the school. The principal should be agreeable but yet firm in order to maintain the dignity of this provision. If the principal occasionally vetoes the

organization of a new activity, the students will be less likely to try introducing so many "faddy" activities.

The sponsorship of extra curricular activities is of vital importance. Proper or improper sponsorship is the life or death of an organization. Proper or improper sponsorship provides a wholesome effect toward the school or creates a nuisance within the system. The principles relating to sponsorship are guides applicable to all schools.

First, sponsors must be provided for all activities. It is not enough to have reliable, trustworthy students at the head of each organization. It takes a well regarded teacher to mingle and work with the group. The interest shown and the spirit developed within depends greatly on the kind of a sponsor the organization has. It is expedient that the sponsor be well liked by the members of the organization.

Second, the sponsor is not put with the organization to develop it. The interest of the students should be the motivating factor in determining the trend of the meeting. For a sponsor to dominate a meeting is to take away a great many of the values from the students. It is desired then that sponsorship be in the form of guidance and the stimulation of leadership.

Third, a sponsor should know something of the field

that he is supervising. A physical education instructor, if he knew no music, would make a poor supervisor for a music club. Not all teachers would make good Hi-Y and G. R. sponsors because an experience in these fields is vital for the best interests of the clubs. One can determine the teachers' ability in clubs by conversing with them, by studying and analyzing their abilities, and by requiring them to list the things they are interested in when they are hired. When this information is obtained, one can assign them to the clubs in which they will do the best work.

Fourth, sponsors should be relieved of some of their academic assignments in order that they might have time to plan for the extra curricular activity program that they are sponsoring.

Fifth, all members of the faculty should appreciate the values of activities and should strive to cooperate whenever the need for their services is expressed.

The scope of the extra curricular program is of great importance. Whenever the student body at large is participating in some phase of extra curriculums, then the ultimate goal has been attained as to membership. Membership should be open to all students who have an interest in the objects of the organization or who have met with special qualifications required by that organization. If a cordial

invitation is extended to all and if interest is the greatest requisite for application to membership, then the cosmopolitan idea prevails.

When anyone is launching an extra curricular program, there are many difficulties and problems that confront one. First of all, one must sell the program to the community. It is well to stress academic work in the eyes of the patrons and then gradually work the extra curricular activities into the program. The Concordia community voiced criticism against the over organization of the extra curricular program. In view of this fact, some of the minor clubs have been eliminated. If one can keep a well balanced program between curriculums and extra curriculums, the community will give its support readily to both programs. One has to justify all things in the eyes of the patrons. The extent of participation is a problem that gives trouble to the principal and to the teachers. A well worked out point system will solve the difficulty. "The purposes of a point system are

1. To distribute more evenly the opportunities for participation.
2. To prevent students from overloading.
3. To develop and maintain a higher standard of attainment.

4. To equate activities where credit for graduation is required."¹

The following point system used to regulate the pupil participation will govern excessive participation:

Table II

Summary of Point System that Has Been Worked Out for the Concordia High School

Activities	Points
Organization president	5
Organization vice-president	3
Organization secretary	3
Organization treasurer	3
Member of S. A. B.	3
Member of organization	3
Captain in any major sport	3
Player on any major sport	2
Squad member on any sport	1
Cast member of senior play	3
Cast member of junior play	3
Cast member of opera	3
(No student may indulge to exceed 25 points)	

The evaluation of points having been decided upon, the participation in extra curriculars might be chosen from the following list:

I. Class officers

President.....	5
Vice-president.....	3
Secretary.....	3
Treasurer.....	3

¹McKown, Harry C.

Extra Curricular Activities. Chapter XXIX, pages 570-572.

II. Athletics

Football, Basketball, Track, Tennis

Captain..... 3

Team member..... 2

Squad member..... 1

Intramurals

Soccer..... 2

Horseshoe..... 2

Swimming..... 2

Basketball..... 2

Track..... 2

III. Student Advisory Board

Officer..... 5

Member..... 3

IV. Clubs, member of

Future Farmers of America.... 3

Girl Reserves..... 3

Hi-Y..... 3

Dramatics..... 3

Art Club..... 3

Girls' Athletic Association.. 3

"C" Club..... 3

Science Club..... 3

Geological Club..... 3

V. Forensics

Debate.....	3
Oratory.....	3
Declamation.....	3

VI. Plays

Senior.....	3
Junior.....	3
Dramatics.....	3

VII. Music

High School Opera

Lead part.....	3
Minor part.....	2

VIII. Publication

Caravan.....	2
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For the principal to learn what each organization is doing is something of an undertaking, but it is a task that one must do. A secretary's report of all business transacted within the meeting is the most effective means of supervising all organizations (page 17). Then one must visit the meetings of the clubs and other organizations as often as he can to let the students know he is interested in their line of endeavor.

Economic conditions are pressing at the present time. Every organization has its dues to pay in order that the

CONCORDIA HIGH SCHOOL

Secretary's Report

Organization _____ Date _____ 193_

Secretary _____

Business Transacted:

Approved by Principal

Sponsor _____

fellow member may enjoy all rights and priveleges of the organization. To some, the smallest sum is embarrassing. For that reason, we have cut the dues to a minimum and in many cases no dues are required at all. If the organization votes to have a party, a small charge is levied against those who attend, just as they would pay for a picture show.

Anti-social practices, in the form of restricting membership or making membership prohibitive to some by excessive dues, are problems that arise quite often. Central control can satisfactorily control such things as outside interference, conflicting schedules, and duplicating activities. To some schools, lack of satisfactory facilities is a hindrance to the extra curricular program. However, in the Concordia High School the extra curricular program can be carried on well because of the wonderfully equipped new high school building.

In order to know who are participating in each organization a list of members is handed in to the principal on a special form (page 19). From the lists handed in by all sponsors the student's record in extra curricular activities is compiled on his permanent record card.

A student may join an organization even though he is a poor student, although his scholastic requirements are watched at all times. This student may have the advantages

ACTIVITY _____				Sponsor _____					
				Date _____ 193__					
Name	Classi- fication	Activity			Officer		Member	Rating	Points
		A	B	C	1st Sem.	2nd Sem.			

Form for List of Members Participating in an Activity.

of the organization, but his participation in plays, athletics, music events, and debate is somewhat restricted.

In plays, music events, and debates any student who participates must be passing in three subjects of unit weight. This is the same rule that governs most of our state contests.

In all forms of athletics a student who represents the Concordia High School must be passing in all the subjects in which he is enrolled. His eligibility is determined from week to week. He takes the following card to his instruc-

tors:

_____ is doing passing work in
the subject of my instruction.

	Subject	Grade	Teacher
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

The instructor puts the grade or approval on the card and then signs it. After the card has been signed by all the teachers, it is turned into the coach. The coach then turns them into the principal where they are filed for the year.

If extra curricular activities are worth while in a school, some recognition should be given by the school. The Concordia High School encourages participation by giving awards, public recognition, and through the National Honor Society.

Awards are given to all athletic participants who play enough quarters in football and basketball or score enough points in track. Awards are given to debate members who contest in the district debate. Ribbons are given music

contestants who receive a rating of good or better in the county or district contest.

Recognition is given the students through the press, special assemblies, and the honor of being given places of importance about the school.

The National Honor Society is the highest and most coveted achievement of any student in our school. If one participates in some of the extra curricular activities, he is doing a service to the school and at the same time is developing leadership.

As the extra curricular program has grown, the finances of the various activities have become something of a problem. Many schools let each organization carry its own finances, which necessarily involves many small accounts in local banks. These accounts are handled by more or less incompetent "treasurers", elected in many cases because of popularity rather than by reason of fitness for office.

The need of a central financial plan in the Concordia High School has been met, and a high school bank has been in operation for two years. The expenditures are handled by competent students under the direction of the head of the commercial department and the principal. This is a very businesslike institution, handling a large sum of money. The school bank furnishes valuable training to those

students conducting it, for regular statements make accurate accounts essential.

Officers of the school bank are chosen by the head of the commercial department and the principal. They are chosen for their dependability and fitness for the work. They hold the offices of cashier, teller, and bookkeeper.

The financial structure of the bank is based upon the budget, controlling expenditures, accounting system, sale of tickets, and revenue from the activity fund.

A policy has been established in Concordia High School that each organization shall operate on its own resources; that is, on such funds as it can raise or receives by allocation from the student activity fund. When this plan is understood and such allocation carried out (by estimate, of course) then each organization plans its budget for the coming year. The criteria used as a basis for current expenses are expenditures over three or four previous years. Each organization has established an accounting system for the past year and has kept an accurate account of all of their expenses. With the activities meeting the sanction of the principal and with the finances judiciously handled, a budget system will be adopted within each organization.

"Many claims have been made for budgetary control.

Among these claims are:

1. It requires all extra curricular activities to organize or reorganize on a business basis and to follow definite well-understood business methods.
2. It requires activities to live within their income.
3. It tends to develop a better balanced extra curricular program.
4. It conserves the time and energy of teachers and pupils by eliminating many drives put on to raise money.
5. It prevents raiding of the financial resources of the school by those popular activities that come early in the year."¹

The budget system can be illustrated by athletics. The budget is based on past experience, anticipated needs, and anticipated income based on revenue raised during the past season. The main items of expense are travel expense, contracts to other schools, equipment, first aid supplies, advertising, officials, and miscellaneous. When we know the total revenue and the expense of each one of the above items, and basing the income for the coming year on the revenue raised last year, it is very easy to budget the per cent each item will receive throughout the coming year from

¹Fretwell, Elbert K.

Extra Curricular Activities in Secondary Schools.
Chapter XVII, page 469.

the expected revenue.

The following table represents the expenditure of athletic money during the year 1931-32. The per cent of total expense for each item is checked against the budgetary expense based over a period of four years.

Table III

1931-32				
Expense	Per cent of total expenditures	Budget per cent of each item based on three years figures	Amount of total expenditure	Total expenditure
Equipment	29.9	25	\$ 602.50	\$2,014.65
Transportation	17.8	12	359.45	
Advertising	6.9	5	140.10	
First aid	2.4	5	48.60	
Contracts	25.3	20	510.00	
Officials	13.4	12	272.00	
Miscellaneous	4.1	5	82.00	

The following table shows how the money was spent for athletics during the year 1932-33 and how well the actual budgetary per cent correlated with the theoretical per cent expected for expenditures.

Table IV

Expense	Per cent of total expenditures	Budget per cent of each item based on three years figures	Amount of total expenditure	Total expenditure
Equipment	26.5	25	\$435.75	\$1,643.27
Transportation	18.3	12	301.35	
Advertising	4.09	5	67.15	
First aid	2.2	5	46.25	
Contracts	32.8	20	540.00	
Officials	12	12	199.00	
Miscellaneous	3.2	5	53.77	

There were three items that went over the expected budget. The equipment item was due to the extra ten per cent government tax put on athletic goods. We did not have any cars donated for the hauling of our teams, and thus our transportation expense was greater. We had two big games at home this year in football, and this made the contract item larger. All in all, the budget system has put athletics in our high school on a firmer financial basis.

It is on the preceding basis that we shall budget our athletics and all other organizations as well.

It is not enough to budget in the organizations. There must be some definite way of controlling expenditures. Not

everyone in the school can go down town to make a purchase from a dealer. The extra curricular activity fund is not responsible unless a requisition is drawn up and properly signed by the sponsor of that organization and approved by the principal. The requisition system has been installed for the control of expenditures. The requisition system of controlling expenditures, while not popular always, is a businesslike method which protects the credit standing of the extra curricular activity fund. A special requisition form is used in our school (page 27). The requisition forms are found in a little tabular book. The duplicate, used by the organization sponsor, is always filled out and retained within the book as a record safeguarding all purchases.

The requisition order serves several advantages.

1. The purchase order establishes official relations between the business and the school.
2. Only those bearing the order can make a purchase for the school.
3. It gives the school a permanent record of all purchases.
4. It makes business more systematic.

Organizations which make trips must file in the office a summary of their expenses on a special form (page 28).

Reports of the financial status of each organization

H I G H S C H O O L A C T I V I T Y F U N D

REQUISITION - PURCHASE ORDER

(Present this requisition with your statement)

Date _____

CHARGE TO _____

By _____

Firm Name _____

Faculty Advisor, Secretary

Requisition Form

F I N A N C I A L R E P O R T

Date _____

Trip to _____ Number taken on trip _____

Purpose _____ Amount of voucher _____

Expense:

Hotel expense _____

Transportation _____

Meals:

Luncheon _____

Dinner _____

Breakfast _____

Incidentals _____

Total expense _____

Returned to treasurer _____

Deficit _____

Signed _____ Position _____

Form for Trip Expenses

are submitted every month to the sponsor and in duplicate to the principal of all the revenue taken in and all expenditures. The balance is always available with each report. Since no account of any organization is supposed to be overdrawn, special reports are made advising such organization of its deficit if one occurs.

Following is a copy of a balance sheet for one month's business of the athletic organization:

STATEMENT OF ACCOUNT
HIGH SCHOOL ACTIVITIES FUND
WITH
HIGH SCHOOL ATHLETIC ASSOCIATION

DATE	CHECKS IN DETAIL	DATE	DEPOSITS	DATE	BALANCE
10/28/32				10/28/32	112.10
10/31/32		10/31/32	3.10		
			50.00	10/31/32	165.20
11/2/32	1.00				
	4.81				
	16.00				
	1.60				
	0.75			11/2/32	141.04
11/8/32	15.00			11/8/32	126.04
11/10/32	34.00				
	100.00			11/10/32	7.96
11/14/32		11/14/32	198.50	11/14/32	190.54
11/18/32		11/18/32	16.50	11/18/32	207.04
11/21/32		11/21/32	40.00	11/21/32	247.04
11/22/32	5.00	11/22/32	10.00		
	9.90				
	35.00				
	100.00			11/22/32	107.14
11/28/32		11/28/32	129.50	11/28/32	236.64
11/29/32	19.00				
	75.00				
	25.00				
	75.00			11/29/32	42.64
11/30/32	Tax 0.82			11/30/32	42.42

The following is the form used to advise an organization that its account is overdrawn:

HIGH SCHOOL BANK	
Concordia, Kansas	
Sponsor _____	Date _____
Your account is overdrawn _____ at the	
close of business _____ 193__.	
Please notify the organization treasurer so this deficit may be	
taken care of.	
Respectfully,	
_____ Central Treasurer	

An accurate accounting system is desirable to handle the activity funds. The bookkeeping system in use in the Concordia High School is based on correct accounting principles. The accounting and bookkeeping work for the extra curricular activity fund is done by the members of the advanced commercial classes and supervised by the head of the commercial department. The books must balance each day.

The sale of tickets is something that needs supervision. The sale of general admission tickets is always supervised by some faculty member selected by the principal. The

faculty member usually oversees (1) the sale of tickets, (2) the distribution of tickets to the students selling, (3) checks doubtful people coming in to see if they have a ticket, (4) checks money and tickets from the students, (5) checks out tickets from the principal, (6) checks money and tickets back to the principal. This faculty member is, therefore, responsible to the principal. The faculty member may select several trustworthy students to aid in the sale of tickets at big games. Each student then is directly responsible to the faculty member who is in charge of the ticket sales.

A special form is used to check the tickets and money to the different events during the school year (page 32). By following this form religiously in its minutest detail, an accurate check can be made on each activity.

Another ticket sale organization must be kept in mind, that of organizing a class to sell tickets for some special event. It is expedient that all the students realize that the tickets checked out to them represent so much money and that they must turn back to the sponsor the money or the tickets. In such organization it is advisable to number all tickets checked out in order to have a closer check. The sponsor in charge keeps an accurate record, on the following form, of all the tickets checked out to students and checked

REPORT ON GATE RECEIPTS

NAME OF FUNCTION _____

Date _____ 193__

ADULT TICKETS, Color _____, Price _____

No. of tickets at beginning of sale _____

No. of tickets at close of sale ... _____

No. of tickets sold _____

Amount from adult tickets _____

HIGH SCHOOL TICKETS, Color _____, Price _____

No. of tickets at beginning of sale _____

No. of tickets at close of sale ... _____

No. of tickets sold _____

Amount from high school tickets _____

CHILDREN'S TICKETS, Color _____, Price _____

No. of tickets at beginning of sale _____

No. of tickets at close of sale ... _____

No. of tickets sold _____

Amount from children's tickets _____

TOTAL AMOUNT FROM ALL TICKETS _____

Amount of money in till at close _____

Amount of money in till at beginning _____

RECEIPTS FROM SALE OF TICKETS _____

Amount of difference Long _____

Short _____

Season tickets are another source of revenue. We sell tickets for athletic contests and lyceum numbers. We check out a series of numbered tickets to teachers and reliable students. As each student sells his tickets, he records the serial number on the ticket with the name of the purchaser on a special form (page 35).

This form is filed with the principal after the season ticket drive is over. This form proves advantageous in several ways: (1) It serves as a record of purchase, (2) it checks all reissues of tickets, (3) it serves as a check against the students, (4) it gives a record of the patrons and students who support activities.

The principal has a complete record of all the tickets checked out and to whom they were checked by filling out a form (page 36) as he gives out the tickets.

A financial statement (page 37) is made to the principal after each play, operetta, lyceum number, or any entertainment where an admission is charged.

The proceeds from the activity fund is the greatest source of revenue in the Concordia High School. It is this fund that finances our major extra curricular activity program. This activity fund was voted into the Concordia High School in the spring of 1931 by the Student Advisory Board. At that time a few plans were drawn up, but it was up to us

CONCORDIA HIGH SCHOOL

Date _____ 19__

Entertainment _____

Given _____ 193__ by _____

Ticket sales:

Students _____

Adults _____

Window _____

Total _____

Royalty _____

Costumes _____

Advertising _____

Incidentals _____

Total _____

Net Proceeds _____

Organization _____

Sponsor _____

Financial Statement

who were a part of the school system to organize it into a workable plan. The plan, originally, was called the "10-cent a week plan." We changed it to the "15-cent a week plan."

Even though the Student Advisory Board did vote the activity plan of buying into our system, we did not feel that we should go ahead unless we got a good response from the students. It is one thing to praise and endeavor, but is quite another thing to support it, especially with fifteen cents a week. We wanted to be assured of the financial support that is necessary to run extra curricular activities. With this in mind, we sent the following questionnaire to each home room in order to obtain a consensus of opinion:

"How many of you want to participate in the 15-cent a week plan? For the small sum of 15 cents a week, you will be able to attend all football games, basketball games, debates, senior and junior plays, opera, track meets, and lyceum numbers. There will be approximately twenty-eight events. The total amount of the activity ticket will be \$4.50 or will amount to about 17 cents per event. This will be very economical for you. Think this proposition over soberly and wisely. Talk it over with your parents and then let us know tomorrow how many of you will support this plan of financing our extra curricular activities."

The response from this questionnaire made it evident that only 41.8 per cent of the students would support our endeavors, for only 269 from our student body of 642 voted to do so. We decided to go ahead, thinking that if it were successful, we would have to start it sometime; and it might as well be now as later.

In order that both the student body and the faculty might have a clear understanding of the plan, a committee of five teachers and the principal worked over the following plan to form the guiding principles of the plan. It was decided that

1. It would not be compulsory for all the students to participate in the plan; that no pressure would be brought to bear on those students who did not support the plan.
2. Each student who participated was to pay 15 cents a week for thirty weeks during the school year.
 - (a) This arrangement was made so our finances might be completely settled before the close of school. The complete revenue from the student body would be in six weeks before the close of school. The time remaining to be used to balance the accounts from each home room and to balance these with the controlling account.

(b) This arrangement was also adopted so as to obtain a full payment of pledges. In making our calendar for the year we arranged most of the pay events during the six middle months of the school year. That would make the last six weeks quite free from school activities. We anticipated that when the pay activities ceased, the revenue from the students would cease. Our farsightedness proved correct; for during the year when we had no school activity, the revenue dropped away and when an activity was forthcoming, the revenue increased. I noticed, also, that ever time a week or two elapsed between activities, one or two participants would strive to drop out. It has been a continual effort to keep them all paying during the school year. Had we prolonged payment until after our activities were over, we would have lost much revenue by delinquent payments. The time at the end of the school year was used to good advantage to prompt a few who had enjoyed the activities to make their payments in full.

3. This activity program is handled by the use of "activity cards." The first Monday of the school

year, the student who wished to participate in the 15-cent a week plan was given a yellow activity card three and one half by three inches. One side of this card was marked off in thirty equal spaces and numbered from one to thirty. On the other side was written "Student Activity Ticket, Concordia High School, 1931-1932," with a place for the name. This safeguarded against exchange of cards and helped to find the owner if the card was lost. Upon payment of the first 15 cents to his home room teacher, the student was given a white stamp with the letter "C" in the center of it. He pasted this stamp over square number 1 on the yellow activity card. Each succeeding week the student added one stamp to his card. The card and stamp are illustrated on pages 42 and 43.

4. Those participating in an activity shall be exempt from payment for that event. This includes band or orchestra members taking part in a program. Much discussion arose over the problem of exempting certain students who participated in the event where admission was charged. It was the argument of some to make absolutely no exemptions. Others of the committee thought the participants should be exempt

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30

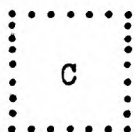
STUDENT ACTIVITY TICKET

Concordia High School

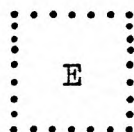
1931-1932

NAME _____

Back and Front of Student Activity Ticket



Pay Stamp



Exemption Stamp

during the season of participation. Still others thought that the person who was in an activity during a certain week, should be exempt for his event during that week; and if he were participating in one event, he should pay eight cents for the event in which he did not take part. It was the latter exemption plan that we adopted. We exempt the band members at football and basketball games just the same as we do players. We exempt the orchestra members at plays just the same as we do the cast members, thinking as we do so that the band and orchestra at all school functions are our mischief stoppers. We have a special stamp with "E" in the center that we use to designate exemptions. Should a boy who was participating in the 15-cent a week plan play a game of football the fifth week of school, he would have four "C" stamps on the first four squares of the activity card and an "E" stamp on the fifth square.

5. In order that a student participating in the 15-cent

a week plan might attend a student activity where the activity card admits, he must have his card paid in full up to and including the week of the event. (For example, a football game was given the seventh week of school. A student had only five stamps on his card. When he tried to gain entrance to the football game, using his card which had only the five stamps on it, he was rejected until he bought two more stamps.) Complete payment all the time before enjoying an entertainment is a requirement essential to good business management of the plan.

6. The teachers keep an accurate record for each pupil participating in their home rooms. (Stamps are sold every Monday and Tuesday of each week by each of the twenty-six home room teachers.) The status of each student is kept on a special form (page 45) by the teacher. As the student pays, week by week, the home room teacher places the number "15" in each respective square opposite his name. At all times an accurate check can be made on any student. The office record is kept on a white card and the home room record is kept on a yellow card. The stamps to be sold by the home room teacher will be checked out to the teachers from the principal's office by

ROOM NO. _____

TEACHER _____

Student's Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. _____															
2. _____															
3. _____															
4. _____															
5. _____															
6. _____															
7. _____															
8. _____															
9. _____															
10. _____															
11. _____															
12. _____															
13. _____															
14. _____															
15. _____															
16. _____															
17. _____															
18. _____															

Form for Teacher's Record of Pupils Participating
in the 15-Cent a Week Plan.

the principal's treasurer. The stamps are counted and put into envelopes, and the number of stamps on the inside is posted on the outside of the envelope. It is very easy to check the money in the envelope by counting the number of tickets left in the envelope, and subtracting that number from the number checked out to that particular teacher. The difference times 15 cents equals the amount for the sales of the stamps that week. A record of stamps checked out, number sold, number checked back, and the amount of money turned into the principal's treasurer is kept on the little form placed on the outside of the envelope (page 47).

8. After sale of activity stamps, envelopes containing money and remaining stamps will be collected. On Tuesday morning of each week, just as soon as the activity stamps have been sold, a trustworthy monitor delegated by the principal goes to each home room and calls for the student activity fund. The monitor brings these envelopes to the office where they are immediately put in the safe.
9. The principal's treasurer will compile the report and prepare money for deposit. On Tuesday afternoon the principal's treasurer calls for the activity

TEACHERS CHECK ENVELOPE				
	Checked Out	Checked Back	Number Sold	Money For Week
16 wk.				
17 "				
18 "				
19 "				
20 "				
21 "				
22 "				
23 "				
24 "				
25 "				
26 "				
27 "				
28 "				
29 "				
30 "				

Teachers Check Envelope.

money. She checks both stamps and money. The total number of stamps sold in all the home rooms times 15 cents equals all the money turned in from these home rooms. This system of checking works satisfactorily. If there is a discrepancy in the teacher's report, the treasurer goes immediately to that teacher to check the error. If all cooperate in a united effort there is no need for many errors. To check them as soon as they are made has a tendency to keep errors to a minimum. The principal's treasurer then fills out a deposit slip (page 49) listing all the different denominations separately and then aggregating them into the sum total. The deposit slip helps in keeping accurate records.

10. Students may buy tickets on three plans: (1) Payment of price of ticket in full at the beginning of the school year, (2) paying the price of the activity card in three installments, and (3) paying the 15 cents for thirty weeks.
11. If students lose their activity cards, they may obtain another from the office by paying 10 cents.
12. A holder of an activity card may reserve any seat in the house for play or opera.
13. Money raised by the activity tickets is pro-rated to

HIGH SCHOOL BANK

Date _____

Deposited by _____

For _____

Bills:

\$20.00 _____

10.00 _____

5.00 _____

2.00 _____

1.00 _____

Silver:

1.00 _____

.50 _____

.25 _____

.10 _____

.05 _____

Checks: (List separately)

Deposit Slip.

the different organizations according to a fair and equitable basis. The finance committee met to determine the allocation of the funds. We wrote letters to other schools to determine what they were doing. From our survey we found that the allocation to athletics, for instance, varied from 40 per cent to 75 per cent of the total activity fund. Other allocations went to clubs which were not a part of our high school. We arrived at no definite conclusion from our survey. We then decided to allocate the funds by taking an average of our own receipts and expenditures for the past few years. Our records showed athletics, debate, senior class, junior class, and music organizations to be the largest contributors. Athletics contributed about 50 per cent of the total revenue. Debate, although not a heavy contributor was somewhat of an expense. However, debate is such a worthy organization to have in a school that we decided to subsidize debate from the activity fund to the extent of five per cent. The senior class, junior class, and the music organizations contributed about 20 per cent of the total revenue. Since each organization's functions are about the same, we decided to allocate six and

two-thirds of the total revenue to each, the senior class, junior class, and music organizations.

We realized that this allocation was not perfect and in order that we might have some way of caring for deficits in one or any of these organizations, we made an allocation of 25 per cent to a general fund. This fund was not touched during the school year but was allowed to accumulate from week to week. If at the end of the school year there is a deficit in any organization's account, the allocating committee may apportion this general fund to the various organizations. If there is no deficit, then this general account will be allocated the first of the next school year to the various accounts according to the agreed allocation.

The allocation of the activity fund to the various accounts is

Athletics	50%
Debate	5%
Senior Class	6 2/3%
Junior Class	6 2/3%
Music	6 2/3%
General	25%

The revenue raised by the student activity fund

next goes through the school bank. The school bank is one of the prized organizations in our school. It is very gratifying to have within a school system an institution which properly cares for the financial status of all extra curricular funds within the school.

The school bank as organized in our high school is organized on the basis of a chartered state or national bank. In fact, it is a miniature bank minus the stockholders.

The officers of the bank are the sponsor, advisory committee, cashier, teller, bookkeeper, activity treasurer, sponsor of activity, ticket committee, and auditing committee.

Advisory committee: When the moneys of all activities of the school are placed in one central fund part of which is used generally and the rest used by the activities of the separate organizations, an advisory committee is indispensable. The advisory committee is composed of the commercial instructor, four dependable teachers, and the principal. The commercial teacher is chairman of the committee, because she knows and has a complete understanding of the financial system. The duties of our advisory

committee are:

1. Controlling general fund.
2. Helping to prepare budgets.
3. Investigating and rendering opinions on requests for funds.
4. Passing judgment on important purchases by certain organizations.

Central Treasurer: The central treasurer is the hub around which the whole financial system revolves. The head of the commercial department is the central treasurer. We do not bond the treasurer. The duties of the central treasurer are:

1. Receives all moneys from all activity treasurers.
2. Issues money or checks when proper requisitions are presented.
3. Keeps necessary books for proper accounting records.
4. Keeps necessary monthly statements and renders them to organizations and principal.
5. Counsels with principal concerning certain business negotiations.

Activity Treasurers: The activity treasurers are appointed by the principal. We select these

officers because of the ability they have to successfully carry out the duties of the offices. The duties of the activity treasurers are:

1. Collecting and receiving all the finances of his activity.
2. Depositing these funds with the central treasurer.
3. Keeping a record of all funds paid to or disbursed by him.
4. Filling out all requisition blanks.
5. Paying all bills incurred by his organization.
6. Seeing that all bills are itemized and properly receipted.
7. Balancing books at end of each month and checking them with central treasurer.

The Sponsor: The place of the sponsor in our financial system is not unimportant. The sponsor is elected by their respective classes and are appointed by the principal to head such organizations as pep organizations and certain clubs. The duties of the sponsor in relation to finance are:

1. Directing the activity treasurer in all financial affairs.

2. Thoroughly understanding the financial system of the school.
3. Countersigning all deposit slips, requisitions, and orders to pay.
4. Ordering tickets from the office.
5. Seeing that all bills are paid promptly and receipted.
6. Helping activity treasurer balance books.

The Cashier: The cashier is one of the advanced commercial students. The duties of the cashier are:

1. Writing all checks for all organizations.
2. Submitting check to central treasurer to be countersigned.
3. Giving check to organization treasurer.
4. Comparing check book with bookkeeper's book.

The Teller: The teller is one of our students from the advanced commercial class. The duties of the teller are:

1. Receiving all moneys from activity treasurers.
2. Counting all money and listing denomination, number, and amount.
3. Seeing that deposit slips are filled out

properly.

4. Checking money with deposit slip.
5. Writing a receipt for money brought in by activity treasurer.
6. Taking money to city bank where it is deposited in a central fund.
7. Entering deposit slip obtained from city bank on check book.

The Bookkeeper: The bookkeeper comes from the advanced commercial department. The duties of the bookkeeper are:

1. Entering all checks and deposits in individual accounts.
2. Keeping an accurate check on controlling account.
3. Preparing and distributing monthly statements to activity sponsors and principal.

Whenever an activity treasurer wishes to make a deposit with the central treasurer, he must make out a deposit slip, made out in duplicate with all of the money counted as to denominations and amount of each denomination. The original deposit slip is kept by the central treasurer and the duplicate by the activity treasurer for his own files. The form for the deposit slip is shown on page 49.

If the amount on the deposit slip checks with the count of the teller and the central treasurer, a receipt in duplicate form is given for the deposit. The original receipt is given to the activity treasurer and the duplicate is kept by the central treasurer. The following form is used to receipt all deposits:

HIGH SCHOOL ACTIVITY FUND (Receipt)	
Date _____	
Received of _____	
_____ Dollars	
to be credited to account of _____	

for _____	

Treasurer of High School Act. Fund	

The duplicate form of the above is left in a book in the bank and is looked after by the teller and the central treasurer.

The central treasurer as well as the activity treasurer should keep all of these forms so as to check the record if any controversy ever comes up. It also serves as a double check on all negotiations. Each activity may know its exact

balance by checking its deposit slips or central treasurer's receipt and from this amount the total disbursements over a given period of time may be found.

The activity treasurer pays all bills. Of course, the requisition contracting this bill was first sanctioned by the sponsor and then approved by the principal. When a bill is sent to the high school at the first of the month, the activity treasurer issues a request for the check on the following order:

ORDER FORM Concordia High School Activity Fund	
Please issue check to _____	\$ _____
_____ Dollars	
Organization _____	
Check Number _____	Treasurer _____
Date _____	Sponsor _____

The above form properly filled out is given the cashier of the bank. The cashier files this order for check with the central treasurer. A duplicate of the order form is left in the book containing these forms. The activity treasurer presents the original, together with the invoice or bill to be paid, to the cashier. The voucher is then written by the

cashier to the amount of the order, bill, or invoice. The voucher is given the activity treasurer, and the stub is retained in the voucher book. A complete record is thus kept of all transactions. The voucher form used is as follows:

NO. _____ \$ _____ DATE _____ 193____ TO _____ FOR _____ <table style="width: 100%;"> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">DOLLARS</th> <th style="width: 20%; text-align: center;">CENTS</th> </tr> <tr> <td>BALANCE BRO'T FOR'D.</td> <td></td> <td></td> </tr> <tr> <td>AMOUNT DEPOSITED,</td> <td></td> <td></td> </tr> <tr> <td>TOTAL,</td> <td></td> <td></td> </tr> <tr> <td>AMOUNT THIS CHECK,</td> <td></td> <td></td> </tr> <tr> <td>BALANCE CAR'D FOR'D</td> <td></td> <td></td> </tr> </table>		DOLLARS	CENTS	BALANCE BRO'T FOR'D.			AMOUNT DEPOSITED,			TOTAL,			AMOUNT THIS CHECK,			BALANCE CAR'D FOR'D			<div style="text-align: center;"> CONCORDIA, KANS., _____ 193____ No. _____ THE CLOUD COUNTY BANK OF CONCORDIA, KANSAS 83-139 </div> <div style="text-align: center; margin-top: 20px;"> PAY TO THE ORDER OF _____ \$ _____ _____ By _____ High School Activity Fund Treasurer </div>
	DOLLARS	CENTS																	
BALANCE BRO'T FOR'D.																			
AMOUNT DEPOSITED,																			
TOTAL,																			
AMOUNT THIS CHECK,																			
BALANCE CAR'D FOR'D																			

The bookkeeper under the supervision of the central treasurer keeps all books with the exception of the activity treasurer's book. The books used are cash book and journal. The cash book carries a detailed description of all transactions.

Each organization has a space in a book we call the cash book. A description of each transaction is carried in both the ledger and cash book, and in the activity treasurer's ledger.

The cash book is made up of pages for each organization. For this sheet (page 61) to be filled out properly, the name of the sponsor, the activity treasurer, activity account, and the sheet number must be supplied.

The ledger is used to record all items which do not involve a transfer of funds. The activity treasurer uses such a book. The bookkeeper in the central bank uses a similar book and then transfers the separate accounts to the organization cash book. The ledger form as used is as follows:

Date	Explanation	C. B.	Debit	Credit

ADDRESS

Made in U. S. A.

[illegible]

ADDRESS

As the order form for vouchers to be drawn or deposits to be made are brought in, the bookkeeper of the bank enters a description of the transaction in the ledger book. All transactions from all activities go in this book first, and then each is transferred to its separate account in the cash book.

The activity treasurer enters her transactions in a ledger form resembling the ledger form of the bank bookkeeper.

At the close of the school year, one week before the school term ends, all of the activity accounts are closed and reports of each handed in to the principal. This report includes:

1. The amount of money taken in.
2. The amount of money paid out.
3. The balance of each account.
4. The bills payable (if any).
5. General statement of the financial status.

After these reports have been received by the principal, the cash book of the central treasurer and the ledger of the central treasurer together with the ledgers from the various activity treasurers are turned over to the principal for the audit. The books are audited by a certified public accountant.

The audit is necessary in order to insure:

1. Verification of all school accounts.
2. Shows trends of good business procedure.
3. Tends to keep activity books in better shape.

A dollar going from a student participating in the activity plan, until applied as payment on some bill, travels through a great many different business channels. An explanation of the procedure ensues. I will choose the sum of \$9.60 as the sum with which to deal. This sum represents the activity money from 64 students for one week.

On Saturday morning the activity treasurer counts the stamps out and places them in each home room teacher's envelope. She puts the number of stamps checked out on the outside of each envelope. These envelopes are placed in the teacher's mail box, which is located just outside the principal's office. The teacher sells them to the students on Monday morning and Tuesday morning. During the first period on Tuesday morning, a trustworthy monitor gathers up all of the envelopes and money from each home room. The monitor brings the money to the principal's office, where it is put in the safe. Tuesday evening the treasurer counts all of the money and lists the denominations separately. The treasurer then takes the money to the teller in the school bank. If their counts agree, the money is ready for

allocation. Of this \$9.60, 50 per cent or \$4.80 is deposited to the credit of athletics; 25 per cent or \$2.40 is deposited in the general fund; the junior class, senior class, and music fund each receive $6 \frac{2}{3}$ per cent or \$0.64; and to the debate class, 5 per cent is allotted. The teller takes the money to the city bank for deposit. If the counts check at the bank, the bookkeeper of the school bank lists the deposits to the credit of the separate accounts.

When a bill is presented to the athletic department, the sponsor for the athletic account fills out a check order form authorizing the writing of the check. The treasurer of the athletic department takes the order to the cashier. If there is enough money in the athletic account to honor the amount of the check, the check is written. The bookkeeper charges the athletic account with the amount of the check. The treasurer takes the money to the sponsor who in turn makes the payment of the bill.

The student activity plan for financing extra curricular activities within our high school is a success. The advantages of the system may be listed as:

1. A decided saving to the students.
2. An increased attendance at the games.
3. Students who could formerly attend only a few events can attend all of the events under the activity plan.

4. An increase in school loyalty and school spirit.
5. Brings in a steady source of revenue.
6. One can budget more accurately because one can foresee the amount of money coming in from the student body.

The advantages of having a plan of organization and of financing extra curricular activities might be listed as follows:

A. Plan of Organization

1. The administration is in close touch with the activities.
2. The sponsors and participants understand the working policies of the extra curricular program.
3. Ample records are kept of those participating.
4. One can answer critics constructively.
5. Pride in organization makes work pleasurable instead of burdensome.

B. Plan of Financing

1. Business methods are more effective than slipshod methods.
2. Accurate accounting is good advertising for the school.
3. Business policies are good training the students who receive the training.

4. Establishes ideals of business procedure in the student body.
5. Location of a central financial organization.

ACKNOWLEDGMENT

I wish to express my appreciation to the late Dr. W. H. Andrews for helpful suggestions on my thesis during its formative stages; to Dean E. L. Holton for counsel during the summer months; and to Miss B. K. Crittenden for assistance in developing the Concordia High School bank.