

THE FINANCIAL ADMINISTRATION OF EXTRA-CURRICULAR
ACTIVITIES OF THE JUNCTION CITY HIGH SCHOOL

by

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Part I

The Problem. Extra-curricular activities have been defined in many ways, all of which are quite similar, although worded differently. Walter R. Smith, of the University of Kansas, has offered this definition:

"While I shall attempt no exact definition of extra-curricular activities, the obvious use of the term is in contrast with the curriculum, and hence it applies to all the activities of the students not incorporated into the curriculum."¹

In this thesis extra-curricular activities will be defined as any and all activities of the school not incorporated into the curriculum. In the Junction City High School they consist of football, basketball, track, intramural sports, school carnival, Hi-Y, Girl Reserve, debate, operettas, contatas, plays, lyceum courses, father and son banquet, mother and daughter banquet, junior-senior banquet, year book, school paper, student enterprise association, clubs, scholarship contests, and class organizations.

¹The Constructive Educational Functions of Extra-Curricular Activities, Walter R. Smith, University of Kansas, Kansas Teacher, January, 1931, p. 7.

The problem that has developed through the gradual growth of the extra-curricular program will be presented here. Athletics being the oldest activity and demanding the largest financial support will receive first consideration. As far as can be learned, the Junction City High School has promoted football since 1900, when it played the team of a neighboring school two games, one at each school. All expenses were borne by the players, even to the cost of the ball. The first basketball intramural games were played in 1901, the first intra-school games in 1910. The first track team appeared in 1908. The growth and development of these athletic events necessitated that the school furnish equipment, schedule games, and charge admission to them. The popularity of athletic contests brought requests to the Board of Education that provision be made for a play ground and a gymnasium. Paralleling these requests, a demand arose for the construction of dressing rooms equipped with shower baths and room for storing equipment.

The State High School Athletic Association was organized by a group of Kansas high school principals at Experia, in October, 1910. Junction City was a charter member of this Association. A committee was appointed to draw up a constitution and the officers were: Principal J.W. Schideler of Junction City, president; Principal Charles A. Wagner of Experia, secretary; and Superintendent B.P. Young of

Instead, treasurer. In the year 1911-12 forty-three schools participated in the athletics of the association.

This association functioned without radical change until 1921 when its increased size demanded more strict regulations. The same year, a strenuous effort was made to get every high school in the state into the organization. The membership increased rapidly the first six years following the reorganization, and continued to grow slowly but gradually, until 1930, when the membership reached 665 senior high schools. This included every school that was large enough to carry on an athletic program.

This new and large association has brought about some desirable changes in the high school athletics of Kansas. It perfected a state wide intramural program for girls in 1930-31 and later submitted one for boys. All officials of football and basketball were required to be approved by, and registered with, the Association. Schools of instruction pertaining to officiating games were held each season at various centers throughout the state. The secretary of the association notified the officials and schools that were members of the association, when and where the meetings were to be held. The schools were held in the evening, and everyone interested in the customs of the association or the interpretation of basketball and football rules was invited to attend. In September 1931-32, one of these school sessions

was held at the Kansas State College gymnasium at Manhattan. It was attended by over fifty men who were officials, coaches or school representatives. The school was conducted by E.A. Thomas, secretary of the Kansas State Athletic Association.

Through this organization and the promotion of a health program by the schools, the athletic and intramural program of Junction City High School has grown to involve over 400 students, and an expenditure of \$904.55 and gross receipts of \$1219.55 for the year 1930-31.

The Kansas High School Debating League was organized at the annual conference of superintendents and principals of accredited high schools held in Lawrence, Kansas, March 12, 1910. It began operation in the fall of the same year with thirty-three schools enrolled. The state was divided into seven districts with approximately the same number of high schools in each. The state champion was selected from the winners in those districts. Junction City High School was the winner in its district the first year of the existence of the league. Professor Harold G. Ingham, of the extension division of the University of Kansas, is secretary-treasurer at the present time and has been ever since the League was organized. Junction City High School has been a member of the League every year since its inception, last year training thirteen students to participate in various debates in our district.

The Hi-Y, a Christian organization for boys, was first sponsored by the school in 1912. The Girl Reserve, a similar organization for girls of high school age, appeared in the Junction City High School in 1918, the same year that it was made an international organization. The Hi-Y became international in 1920. Local, state, and national expenses of the associations are met by yearly assessments imposed upon individual members of the respective organizations. The expenditures in 1930-31 amounted to \$200 for the Hi-Y and \$212 for the Girl Reserve.

Dramatics has grown from a mere classroom project to public performances for which admission charges are made. This activity was promoted by the school because of its educational value, its low cost of production, and high financial returns. The receipts from public performances in 1930-31 amounted to \$587.78.

The school secured a Lyceum Course of five numbers from the Redpath-Horner Institute of Kansas City, Missouri, for daylight performances to be given during school time. These performances were given in the high school auditorium on scheduled dates throughout the school year. A charge of fifteen cents for students and twenty-five for the public was made to defray expenses. Students who chose to attend were excused from class. This activity involved an expenditure of \$212.00.

The school for many years has supported two journalistic publications. The year book, or *Pow-wow* as it was called in 1930-31, grew from a pamphlet edition in 1900 to a beautiful imitation leather-bound book of fifty-seven pages in 1930-31. The cost of publishing the *Pow-wow* for 1930-31 was \$752.25. The other publication, the school newspaper, entitled *The Blue Jay*, grew from a single typewritten sheet in 1904 to a five-column, four-page edition. In 1930-31 *The Blue Jay* was distributed to 474 subscribers at an annual cost of \$615.63.

A group of men, composed of high school printing teachers and journalists of the United States, organized on April 10, 1926, an honorary society for high school journalists and called it *Quill and Scroll*. Since its birth, this society has become international, with members located in every state in the Union, in Hawaii, England, China, British Honduras, and Alaska. Twelve thousand young journalists from schools that are outstanding in the quality of their publication work, wear the badge of the society. This society does not encourage the organizing of local chapters, but does encourage the election of high school students to the international society as a reward for their individual achievement in journalism and allied fields. The society has taken an active part in raising standards of the profession and in directing the course of high school journalism. Students eligible for election to this society must meet the

following requirements: They must be at least juniors in high school and in the upper third of their class in general scholastic standing at the time of their election; they must have done superior work in some phase of journalistic or creative endeavor and be recommended by the supervisor or committee governing publications, and be approved by the national secretary-treasurer of the association.

The National Principal's Association, at a meeting held in Atlantic City, New Jersey, in February, 1921, organized the National Honor Society for the purpose of giving recognition to students of outstanding ability in high schools. Its aim is to give the high school student honors, similar to those given the college student by Phi Beta Kappa. Students elected to membership in this society are selected from those outstanding in service, character, and leadership, as well as scholarship. The school does not maintain a local chapter but elects students to membership of the national Society. Junction City High School began to elect students to membership in this society in 1929.

Forty-eight students were entered in the Kansas State Scholarship Contest offered during the year 1930-31 by the State Teachers' College of Emporia. The College furnished tests and established centers over the state where students might gather to participate. A charge of fifty cents per participating student as well as the expense of transporta-

tion to these centers was paid by the school.

The above activities, together with many others supported by a general fund, make clear the necessity of establishing a financial system whereby patrons and supporters of the school could feel assured that the money received and expended was being carefully accounted for. For several years before establishing this system, bills of account incurred during the school year would come to the principal's office during summer vacation. This put the principal in an embarrassing position, as it was impossible at times to communicate with the students or teachers concerned. As a result, merchants sometimes lost their accounts. The system was planned to fit the particular need of the school by a strict accounting of all funds received and expended. Monthly reports to the principal of the school were required of the school treasurer. Expenditures for extra-curricular activities have grown from nothing in 1900-01 to \$3053.74. The greatest increase has occurred within the last five years.

Part II

METHOD OF SOLUTION

The Raising of Funds. Prior to 1930-31 the methods for financing athletic and dramatic productions were under the supervision of the high school principal. The financing of other activities was controlled by their respective sponsors,

who were responsible to the principal for funds on hand at the close of the school year. When these activities were resumed the following year, the funds were returned to their respective organizations.

Owing to the consolidation of the Junior and Senior High Schools in the year 1929-30, it was deemed feasible to issue an activity ticket the following year covering all the activities of the school that involved financing, except the Senior Play and Row-ow, which is the school annual, edited by a staff chosen from the Senior Class.

Following is the list of events covered by this ticket:

	Single Admission	
1. Senior High Football Games,	5 @ \$.50-----	\$2.50
2. Junior High Football Games,	2 @ .25-----	.50
3. Senior High Basketball Games,	8 @ .35-----	2.80
4. Track and Field Events,	2 @ .15-----	.30
5. Senior High Operetta,		.35
6. Junior High Operetta,		.35
7. Junior Play,		.35
8. All School Play,		.35
9. Junior High School Play,		.35
10. The Blue Jay (School Paper)		1.00
11. Lyceum Course	5 @ .15-----	.75
12. Inter-School Debate	4 @ .10-----	.40
Total-----		\$10.00

Attendance at all of these activities, at the prevailing single admission charges, would amount to \$10.00. In previous years, season tickets for football and basketball had been sold for \$2.50. These tickets, together with other events covered by the new activity ticket, would bring the cost to \$7.00 for the student. This activity ticket was sold for \$3.90 and admitted the owner to all the events listed above.

Tickets were sold before the first football game in the fall. A time limit for the sale of the tickets was set, after which no student could attend an activity without paying the single admission price. Students were required to pay fifteen cents a week for twenty-six consecutive weeks of school with the privilege of paying as many weeks in advance as they chose. Each student who started weekly payments on an activity ticket was required to sign a contract, agreeing to make twenty-six consecutive payments. He was also required to take the contract home, have one of his parents or his guardian sign it, and return it to his home-room teacher. The purpose of this procedure was to keep the student from attending fifty-cent admission football games for fifteen cents, and then discontinuing payments. Students who moved away were not held to the contract from the time they left. Students who discontinued attending school were permitted to

continue payments and attend activities, or discontinue payments and pay regular admission. Students enrolling late were permitted to complete payments, starting with the week they enrolled.

Each week when a student paid, he was presented a new ticket, which admitted him to the activities of that week. The tickets for each week were designated by different colors and numbers. The tickets were not transferable, except to a student's parent or guardian, and then, only when the student was participating in the activity to which the activity ticket admitted.

At the beginning of the year the Board of Education subsidized a fund of \$300.00 for the support and promotion of debate, music, scholarship contests, and visual education, each receiving seventy-five dollars. The Board of Education, each year made up a deficit, amounting to approximately \$100, created by the edition of the For-now, the school year-book. As the athletic fund received no aid from this subsidy, the greater part of the activity ticket was allocated to athletics. The money received from the sale of activity tickets was allocated to the various funds by the principal of the high school as follows: general fund seven per cent, music seven per cent, lecture course eleven per cent, school paper fourteen per cent, Junior Class four per cent, debate one per cent, intra-murals three per cent, and athletics fifty-

three per cent. This distribution was based on calculations of expenditures for the various activities in previous years. However, these allocations were not rigid for more than one year, but were subject to change any year that the expenditures of the various activities warranted.

Single admission ticket sale campaigns were conducted among the students and in the city for each school play and lyceum number during the school year. These campaigns were intended to reach the public and students who did not have a paid up activity ticket.

The Senior Operetta, Senior Play, All-School Play, Junior Play, Junior High School Operetta, and the Junior High School Play were each given two nights. The first performance was for student activity-ticket holders and other students who wished to buy single admission tickets, while the second was for the general public. The public was permitted to attend the first performance at general admission, and students were permitted to attend the second performance at general admission, but no student was permitted to attend the second night on the activity ticket.

Teachers were given free tickets to one night of each performance, their seats being assigned by the principal. The presence of one half of the faculty at each performance served as an aid to the conduct of these presents.

An indoor Carnival was held in the gymnasium with an admission charge of ten cents. Each teacher was held responsible for a side show, a booth, or some form of entertainment. These booths and side shows charged from one to ten cents for admission or participation, similar to the outdoor carnivals that visit our cities each year. A popularity contest was a feature of the event. A girl from each grade, of the upper four grades of the school, was selected for the race. The winner of the contest was determined by the number of votes she received, each vote valued at one penny. The winner was also honored by being crowned Carnival Queen, and given a full page picture in the Post-News. As a stimulus to the contest these honors were announced to the student body at the opening of the contest. Nearly \$400.00 were taken in as gross receipts, but the expenses reduced this to \$114.32 net receipts. This profit was divided equally between the Hi-Y and Girl Reserve organizations.

A direct assessment was imposed upon members of the Junior Class for a banquet given to the Seniors. A ruling made by the Board of Education in 1926 limits this assessment to four dollars per member. It may be, and usually is, less. In 1930-31 it was one dollar and fifty cents. The amount assessed was determined by the amount of money in the class treasury and the elaborateness of the banquet.

The proceeds of the Junior Play also were applied to this affair.

A class assessment was sometimes imposed upon Seniors for expenses of graduation. This assessment was also limited to four dollars a member with the same stipulations as the Junior assessment.

The Senior Class has since 1900 published annually a book called The Pow-wow. In 1930-31 this book sold for one dollar and fifty cents. The sales receipts amounted to \$475.00 and the cost was \$675.30. The proceeds of the Senior Play were applied as part payment on this deficit. In past years deficits incurred from publishing the Pow-wow were made up sometimes by an assessment of the class, sometimes from the general activity fund, and sometimes by the Board of Education. In 1930-31 the deficit was made up by the Board of Education.

Methods of Accounting. The money, raised by the methods discussed in the preceding pages, was taken to the school treasurer, who gave the activity sponsor a duplicate receipt for it. The receipt and duplicate may be found below:

ALL SCHOOL TREASURER'S RECEIPT

Junior-Senior High School

Junction City, Kansas

No. _____ 1931

Received of _____

_____ Dollars

For _____ Amount \$ _____

_____ Treas.

Original Receipt for Treasurer's File

ALL SCHOOL TREASURER'S RECEIPT

Junior-Senior High School

Junction City, Kansas

No. _____ 1931

Received of _____

_____ Dollars

For _____ Amount \$ _____

_____ Treas.

Duplicate Receipt for Activity Sponsor
(Yellow in color)

A member of the faculty was selected as the school treasurer and was given one hour each day for receiving money, writing checks, keeping books, and depositing money. Money was deposited each day because there was no money safe in the school. An effort was made to keep the accounts approximately equal in each of the three local banks. The school treasurer was bonded for \$2000.00 by a responsible bonding company.

Following is a copy of a page from the ledger of the school treasurer. The first column (Balance) is for the balance brought forward from a preceeding page or month. The second column (Receipts) is for total itemized receipts of the month. The third column (Checks) is what is paid out, and the fourth column (Balance) is the monthly balance.

Athletics

		Balance	Receipts	Checks	Balance
Forward		\$457.64	\$120.50	\$30.25	
Mr. 3	Ck. #162F Lowe & Campbell			23.66	
" 3	Ck. #163F JC Tel. Co.			6.40	
" 4	Ck. #169F Park Steam Ldr			3.35	
" 5	Ck. #182F Manhattan H.S.			10.00	
" 10	Ck. #156H Good Eats Cafe			1.25	
" 10	Ck. #157H H. Shenk			2.00	
" 10	Ck. #158H V. Clough			5.00	
" 10	Ck. #159H Flowers Jewelry			5.00	
" 10	Ck. #160H Karl Edwards			3.50	
" 12	Ck. #198C Coach Friend			30.00	
" 19	Ck. #216C V. Clough			5.00	
" 19	Ck. #217C Karl Edwards			7.50	
" 26	Ck. #238C Express Co.			.58	
" 9	Cash Abilene-J.C. BB		15.00		
" 21	Cash Salina Tournament		30.40		
" 9	Allocation March 2-6 SAT		62.78		
" 14	" "10-13 S.A.T.		16.01		
" 21	" "16-20 S.A.T.		29.44		
" 31	Ck. #207F J.C. Tel. Co.			3.00	
" 31	Allocation Mar. 23-31 SAT		48.12		
		\$457.64	\$322.25	\$137.99	\$641.90
Ap. 1	Forward	\$641.90			
" 5	Ck. #250C Park Stm. Ldry			4.47	
" 5	Ck. #251C Lowe & Campbell			48.66	
" 5	Ck. #252C Parisian Clnrs.			4.50	
" 5	Ck. #253C Daily Union			1.60	
" 5	Ck. #254C H. Shenk			2.00	
" 17	Ck. #246F Coach Friend			5.00	
" 8	Cash Track		.45		
" 8	Allocation Apr. 3-8		24.46		
" 11	Cash Track		.60		
" 18	Cash Track		.45		
" 18	Cash Track Stolen-Vault		.30		

Bottom of page

The letters C, F, and H, appearing after check numbers refers respectively to Central Nat'l Bank, First Nat'l Bank and Home State Bank. This is for convenience in checking. The check numbers do not seem to run consecutively but they do as per bank.

ALL SCHOOL TREASURER'S RECORD

Junior-Senior High School
Junction City, Kansas

In account with _____

DATE			AMP. DEPOSITED			DATE			CHECK			
Yr.	Mo.	Dy	Dol.	Cts	Item	Yr.	Mo.	Dy	No.	Dol.	Ct.	Bank
1930	Sept.	23	C	8.75	Cent.	1930	Oct.	18	17	150	00	First
"	"	23	P	41.55	"	"	"	18	39	150	00	Home
"	"	23	P	6 50	"	"	"	18	23	150	00	Cent
"	"	23	C	6 25	"	"	Dec	3	129		50	"
"	"	17	P	136.24	Home	"	"	3	130		50	"
"	"	17	P	233 77	"	"	"	5	132		50	"
"	Oct	3	C	5 00	First	"	"	19	76		50	First
"	"	3	P	11 75	"	"	"	19	78		50	"
"	"	3	C	2 75	Cent	"	"	30	83		50	"
"	"	24	P	6 00	First	"	"	31	134		50	Cent
"	"	14	Cal	2 00	Cent	1931	Jan	7	107		50	First
"	Dec	1	P	65	Home	"	"	22	162		50	Cent
"	"	15	P	65	"	"	"	27	108		50	"
"	"	31	P	65	"	"	"	30	133		50	"

Note: The letter "C" appearing in the dollars column at the left denotes that Miss Gormany, the domestic science teacher, turned in the amount designated as deposits for locker keys in her department. The letter "F" denoted that Mr. Patterson turned in that amount for lock deposits. The abbreviation "Cal" denotes that Mr. Callahan turned in that amount for deposits on laboratory equipment.

The abbreviation "Cent" means the money was deposited in or checked out of The Central National Bank. "Home" means Home State Bank, and "First" means The First National Bank.

The check numbers run consecutively as to the respective banks.

A teacher or sponsor of any activity was permitted to purchase merchandise at any time for his activity, but it was necessary that he leave with the home merchant, or send with his order a "Special Activity Order," which served as evidence that he had made the purchase. This order must bear the name of the merchant or firm making the sale, the person making the purchase, the name of the article purchased, the name of the sponsor of the organization. This order must be returned, with the merchant's or firm's bill, to the school for remittance. The stub of the order was kept by the sponsor who issued the order. These "Special Activity Order" blanks were furnished by the school. Below is one of the blanks with the stub attached.

Form 36	SPECIAL ACTIVITY ORDER	No. _____
	Date _____	19__
Mr. _____	(Name of Merchant or Firm)	
Please sell _____	the following	

and charge the same to Student Enterprise Association of the Junction City Junior-Senior High School.		
	Signed _____	
	Organization _____	
This slip should be mailed with the Bill to the High School Principal.		

STUB

Form 36 No. _____

Date _____ 19__

To whom _____

Person carrying order _____

Merchandise ordered _____

Sponsor _____

Organization _____

When this Special Activity Order was received at the school, accompanied by the merchant's bill, it was presented to the sponsor who issued it. This sponsor then issued an "Order to Pay" and presented it, accompanied by the Special Activity Order and the merchant's bill, to the school treasurer. The school treasurer then wrote a check for the amount and charged it against the account of that activity. The school treasurer then filed the three records of the transaction above mentioned in an envelope made especially for this purpose. When the cancelled check was returned from the bank, it also was placed in this envelope, which furnished the school with a record of the entire transaction.

Below is an "Order to Pay" with the stub attached:

Form 37	ORDER TO PAY	No. _____
	Date _____	19 _____
M _____		
Pay to _____		
	(Name of Merchant or Firm)	
		Dollars
For _____		

Charge to account of _____		
	(Name of Organization)	
		Signed _____
	(Sponsor)	

STUB

Form 37 No. _____

Date _____ 19 _____

To whom _____

(Name or merchant or
firm)

_____ Dollars

For _____

Organization _____

Sponsor _____

PART III

THE AVERAGE COST PER PARTICIPATING PUPIL OF EXTRA-CURRICULAR
ACTIVITIES IN THE JUNCTION CITY HIGH SCHOOL.

The data contained in this part of the thesis was collected at intervals during the entire school year of 1930-31. Questionnaires were submitted to the office of the superintendent of city schools, the principal of the high school, and the school treasurer. Names of the students who had participated in activities were obtained from the principal's office and each student was asked what the cost had been to him for trips out of town, extra clothing, cleaner's bills, etc. Electric meters were read during play practices, basketball games, school exhibits, and other evening performances that are listed under cost activities. The cost of the electricity used was calculated from these readings. No attempt was made to determine the cost of heat.

Activities that Require Money. The following activities offered in the school require the expenditure of money. Each one demands funds to be raised by either the school, the board of education, or the participants;

1. Senior high football.
2. Senior high basketball.
3. Junior high football.
4. Junior high basketball.
5. Senior high operetta.
6. Senior class play.
7. Junior class play.
8. All school play
9. Junior high play.
10. Music contests.
11. Tennis team.
12. Senior Hi-Y.
13. Junior Hi-Y.
14. Senior high Girl Reserve.
15. Junior high Girl Reserve.
16. Debate.
17. Annual.
18. School paper.
19. Wrestling.
20. National Honor Society.
21. Quill and Scroll.
22. Junior Senior banquet.
23. National Athletic Scholarship Association.

Activities that Cost Nothing. Following is a list of activities offered that require no expense. There may be some money spent for a small social event connected with one of these organizations but it is entirely voluntary if such expense exists.

1. Library assistants.
2. All class officers.
3. Student Council officers and representatives.
4. Band.
5. Intra-mural athletics.
6. Girls Athletic Association.

Football. The football squad consisted of forty-six boys, with an average practice attendance of thirty-five to thirty-eight. There were two teams selected out of this group, one senior high team and one junior high team. Sixteen senior high and twelve junior high boys received letters. There were eleven games played.

Total receipts -----	\$711.55
Expense to school -----	642.50
Expense to board of education ----	0
Expense to participants -----	0
Average cost per participant ----	13.75

Basketball. There were thirty-one out for basketball. Eleven games were played. Thirteen boys received letters.

Total receipts -----	\$485.50
Expense to school-----	294.25
Expense to board of education---	0
Expense to participants -----	0
Average cost per student -----	9.49

Track. There were fifteen boys on the track squad. Four meets were participated in. As soon as the team was picked the squad number fell down to six. Two meets were held at home and two away from home. Six boys received letters.

Total receipts -----	\$22.75
Expense to school -----	47.80
Expense to board of education--	0
Expense to participants-----	0
Average cost per participant---	3.19

Senior High Operetta. One hundred twenty eight students took part in this operetta. All dramatic plays were put on two nights, one for the students and one for adults. Nine night practices were held for preparation of this play. Each practice was scheduled to be held from seven to nine o'clock. This schedule was followed rigidly.

Total receipts-----	\$282.28
Expense to school -----	0
Expense to participants -----	9.25
Expense to board of education -----	0
Average cost per participant -----	.07

Junior High Play. Thirty students participated in this play. Seven afternoon and three night rehearsals were held.

Total receipts -----	\$24.65
Expense to school -----	15.00
Expense to board of education -----	0
Expense to participants -----	3.25
Average cost per participant -----	.10

Senior Class Play. Ten students had parts in this play. Six afternoon and nine night rehearsals were held in preparation.

Total receipts -----	\$127.50
Expense to school -----	25.00
Expense to board of education -----	0
Expense to participants -----	17.50
Average cost per participant -----	4.25

Junior High Operetta. Two hundred thirty one students took part in this play. Six night rehearsals were held for preparation.

Total receipts -----	\$44.00
Expense to school -----	0
Expense to board of education -----	0
Expense to participants -----	0
Average cost per participant -----	0

All School Play. Eleven students participated in this play. Ten afternoon and eight night rehearsals were held in preparation.

Total receipts -----	\$68.00
Expense to school -----	10.00
Expense to board of education -----	0
Expense to participants -----	13.50
Average cost per participant -----	2.13

Junior Class Play. Nine students had parts in this play. Twelve afternoon and five evening rehearsals were required to prepare this play.

Total receipts -----	\$41.00
Expense to school -----	20.00
Expense to board of education -----	0
Expense to participants -----	7.50
Average cost per participant -----	3.04

Lyceum Course. Five entertainments were given by the Redpath Horner Lyceum Co. These entertainments were obtained for day time performances at a price of fifteen cents per student. The performances were scheduled for the activity period. There was an average attendance of 384 students.

Total receipts -----	\$254.45
Expense to school -----	190.00
Expense to board of education ----	0
Expense to students -----	0
Average cost per participant -----	.49

Hi-Y. Forty-five boys belonged to the Hi-Y. Meetings were held weekly at the activity period. They raised money by the assessment of a joining fee, putting on a school carnival, and selling sandwiches and candy at football and basketball games. Their expenses were for State Hi-Y fees, father and son banquet, speakers, and regional conference expenses.

Total receipts -----	\$292.92
Expense to school -----	200.00
Expense to board of education ----	0
Expense to participants -----	64.00
Average cost per participant -----	5.85

Girl Reserve. Fifty-three girls participated in G.R. This organization is based on the same religious principles as the Hi-Y. They raised their funds and expended them in practically the same manner as the Hi-Y boys did.

Total receipts -----	\$232.17
Expense to school -----	212.00
Expense to board of education -----	0
Expense to participants -----	0
Average cost per participant -----	4.00

Every Pupil Scholarship Contest. Forty-eight students were entered in scholarship contests at home and at neighboring towns, at different times during the year dating Dec. 10, Mar. 25, April 18, and May 1. Students were selected by the teachers. All expenses of transportation and enrollment were paid by the school.

Total receipts -----	\$.00
Expense to school.-----	92.87
Expense to board of education -----	0
Expense to participant -----	0
Average cost per participant -----	1.93

Gymnasium Exhibit. Every student in school except those excused from taking gymnasium, by a doctor's request, were required to take part in this exhibition. Seven hundred twenty students took part. This exhibit was given two

evenings free to spectators.

Total receipts -----	‡	.00
Expense to school -----		.00
Expense to board of education -----		10.00
Average cost per participant -----		.01

Junior-Senior Banquet. One hundred seventy-four students attended this banquet. The proceeds of the junior class play, a junior class assessment, and an allocation of the student activity ticket bore the expense.

Total receipts -----	‡	.00
Expense to school -----		73.12
Expense to board of education -----		.00
Expense to participants -----		125.00
Average cost per participant -----		1.15

Music Contest. Seventy-four students were entered in a regional music contest held at Clay Center, Kansas. Transportation and expenses were paid by the school.

Total receipts -----	‡	.00
Expense to school -----		124.52
Expense to board of education -----		.00
Expense to participants -----		.00
Average cost per participant -----		1.63

School Exhibit. Two evenings were scheduled for an exhibit of the student's school work. Care was taken to see that every student had something on exhibit. Seven hundred fifty-eight students were in attendance at that time.

Total receipts -----	¢	.00
Expense to school -----		.00
Expense to board of education -----		150.00
Expense to students -----		.00
Average cost per participant -----		.20

School Paper. A weekly newspaper was edited and published by the journalism class and printed in the school printing department. A yearly subscription price of one dollar was charged. Four hundred seventy-four subscriptions were taken.

Total receipts -----	¢	675.30
Expense to school -----		.00
Expense to board of education- (paper not determined)		
Expense to students-----		615.63
Average cost per participant -----		1.30

School Annual. A year book was published by the senior class for which a charge of \$1.50 per copy was made. The proceeds of the senior class play helped to bear the expense of the book. Four hundred fifty-four students purchased books.

Total receipts -----	\$752.25
Expense to school -----	0
Expense to board of education -----	0
Expense to students -----	681.00
Average cost per participant -----	1.50

National Honor Society. Seventeen students were awarded the privilege of becoming a member of the National Honor Society. The only restriction was that they buy the emblem of recognition, which cost two dollars. They all accepted.

Total receipts -----	\$.00
Expense to school -----	.00
Expense to board of education -----	.00
Expense to participants -----	34.00
Average cost per participant -----	2.00

Quill And Scroll. Eight students were offered membership in this national journalism society. If they joined they must purchase the pin of recognition for two dollars.

Total receipts -----	\$.00
Expense to school -----	.00
Expense to board of education -----	.00
Expense to participants -----	16.00
Average cost per participant -----	2.00

Athletic Scholarship Society. Four students qualified and were offered membership in this national society provided they buy a pin.

Expense to participants -----	\$8.00
Average cost per participant -----	2.00

A few of the minor activities were handled in such a way that the cost could not be accurately obtained. Tennis and wrestling teams competed with outside talent but members of the team used their cars for transportation and there was no account kept.

In addition to the expense listed for the various activities, cost of lights has been carefully computed to be:

Dramatics -----	\$20.00
Basketball -----	4.75
Gymnasium exhibit -----	4.00
School exhibit -----	16.00

The board of education gave \$300.00 for the promotion of music, debate, scholarship contests, and visual education.

The methods of raising funds to meet expenses of the various events were by selling tickets, charging gate admittance, school carnival, lunch stands at football games, candy stands at basketball games, subscriptions and the sale of activity tickets. An activity ticket which was good for admittance to all activities except the senior play and the year book was sold before the first football game in the fall.

The student could purchase this ticket which had a value of ten dollars for a weekly payment of fifteen cents for twenty-six weeks, amounting to \$3.90. Students had the privilege of paying the \$3.90 all at once or any part of the time just so he kept up his payments. The only privilege of stopping payments was for the student to leave school. Tickets of different colors and numbers were issued each week through the home room. Five hundred forty-six students subscribed for the activity ticket. \$1952.00 was taken in by this method. This sum was allocated to the various activities on a percentage basis. The allocations were included in the receipts of activities previously read.

SUMMARY

By adding the cost of all the activities together we have a grand total of \$4048.49 for a grand total of 3723 participants which gives us an average cost per participant for the entire school of \$1.09.

Football shows the largest cost which is \$642.50. The number of pupils taking part was 33, the average cost per participant \$13.75.

Basketball is second with an expense of \$294.25. There were 31 participants making an average cost per participant of \$9.48.

Hi-Y is third, costing \$5.85 per participant and Girl Reserve fourth, showing a participant cost of \$4.00.

Dramatics cost less than any other activity or departmental group of activities. There were six plays given which used 419 students with a total cost of \$121.00 and an average cost per participant of 28¢. Operettas and cantatas cost the least and offer participation for the largest number of students of any activity in our school that is listed as a cost activity.

SUMMARY TABLE

<u>Activity</u>	<u>Receipts</u>	<u>Cost</u>	<u>No. of pupils</u>	<u>Cost per Participant</u>
Football -----	\$711.55	\$642.50	38	\$13.75
Basketball ---	485.50	294.25	31	9.48
Track -----	22.50	47.80	15	3.19
Sr. Operetta -	282.28	9.25	128	.07
Jr. High Play-	24.65	18.25	30	.11
Sr. Class Play-	127.05	42.50	10	1.75
Jr. Hi Operetta	44.00	.00	231	.00
All School Play	68.00	23.50	11	1.22
Jr. Class Play	41.00	27.50	9	.80
Lyceum -----	254.45	190.00	384	.48
Hi-Y -----	292.82	264.00	45	5.85
Girl Reserve -	232.17	212.00	53	4.00
Scholarship --	.00	92.87	48	1.93
Gym Exhibit --	.00	10.00	725	.01
Jr-Sr Banquet -	.00	198.12	174	1.15
Music Contest -	.00	124.52	74	1.68
School Exhibit-	.00	150.00	757	.20
School Paper --	675.30	615.68	474	1.30
School Annual -	752.25	681.00	454	1.50
Nat'l Honor ---	.00	34.00	17	2.00
Quill & Scroll-	.00	16.00	8	2.00
Athletic S S'--	.00	8.00	4	2.00
Lights -----	.00	44.75	0	.00
Bd. of Ed. gift	<u>300.00</u>	<u>.00</u>	<u>0</u>	<u>.00</u>
	\$4294.32	\$3748.49	3723	\$54.48

$$H = \frac{HK}{H} = \frac{\$3743.42}{3723} = \$1.06$$

Part IV

CONCLUSIONS

The teacher appointed as school treasurer was given one hour of school time each day to receive and deposit money, do the accounting, allocate the various funds, write checks, and balance the books. Some days this was ample time, but usually it took from one to two hours after school.

As there was no money-safe in the school building, it was necessary to deposit the receipts of the day each evening. Money was received late one evening during the year 1930-31 in a vault adjoining the principal's office to be deposited the following day. The vault was pilfered that night and \$62.50 was lost.

Endeavoring to keep the accounts equal in each of the three city banks required considerable attention in depositing and checking, as no certain funds were kept in specified banks, but one third of the total amount on hand was kept in each bank. The advantage of this distribution was realized when one of the banks became insolvent, with \$800.00 of school funds on deposit. The \$1600.00 in the other two banks was sufficient to finance the activities until the depositors of the defunct bank were reimbursed. The disad-

vantage of such a distribution was realized daily in keeping the books of the school treasurer. Every time a check was written, or a deposit made, the balance in each bank had to be ascertained. If all deposits had been kept in one bank, tedious hours of work for the school treasurer would have been eliminated.

Many advantages would have been gained had the treasurer been someone other than a teacher. Since in our system a teacher was selected, a certain hour each day had to be specified for receiving and paying out money. This convenience for the treasurer proved very inconvenient at times for others. C.O.D. packages arrived at the school almost any hour of the day and the treasurer had to interrupt her classes to write checks.

The twenty-nine home room teachers collected fifteen cent weekly payments from students for activity tickets. As it was not convenient for all of the students making these payments to pay on the same day of the week, the teacher received money almost every day. Most of these teachers had classes during the hour that the school treasurer received money. This conflict caused the teachers to keep the money a few hours, or maybe a few days if they should forget to deposit after school. This resulted a few times in losses to the teacher.

The school required a deposit of sixty-five cents for a locker lock and refunded fifty cents when the student ceased to use the locker. Although this was not an extra-curricular activity, the money was all handled by the school treasurer. A student entering school and wanting a locker, or discontinuing school and wanting his refund, seldom presented these wants at the hour set aside for such duties by the treasurer.

The importance of handling the finances of extra-curricular activities of a school of 800 enrollment justifies the expense involved. However, a school treasurer that did not have to teach five hours a day would eliminate many difficulties of the system. In 1930-31 the cost to the Board of Education for the hour of teaching time given to the teacher to perform the duties of the treasurer amounted to \$27.40 per month.

The officials of the bank where the accounts were kept speak favorably of the system of administering the finances of the school. The details of the accounts of the various activities being handled by the school, eliminated clerical work for the bank. Sometimes an organization of the school would open an account at the bank during the school year with John Doe as secretary-treasurer. If there was a balance carried over into the next year, as it often happened, maybe John Doe would not be secretary-treasurer then; if John had

moved away in the meantime legal withdrawal of the account became a complicated problem. The banks were very glad to eliminate such accounts.

Business men of the town, as far as this investigation was conducted, unanimously favored the system because it furnished them evidence that the person charging the goods purchased, had the approval of the school. This evidence also assured them that they would get paid for the goods. The charge slip that the person presented when getting the goods assured the merchant that funds had been provided for paying the account before the right to purchase had been granted the individual.

Miss Habel Thompson, the teacher who had charge of the administration of the finances for the year 1930-31, thinks the system measured up to its purposes in the following ways: (1) It affords a permanent record of all money received by the various accounts, also money expended. The financial standing of any account is always obtainable upon short notice. (2) It placed the bookkeeping in the hands of one person who can work out devices for saving time and labor in keeping the records. It places the money in safe depositories on a par with the business world. Her experience relates that the system is free from public criticism when it is understood. Organization sponsors within the school have no criticism to offer. Her own criticism was that not enough

time was allowed for the handling of the money, keeping the records, and depositing money during banking hours. There should be available transportation and a real vault in which to place all money and unfinished business in case the treasurer was a teacher who must meet classes at the close of an allotted time. Some merits and suggestions of improvement, in her own words, are as follows:

3. "I think the system is very efficient in various ways.

- (1) Adds dignity to the handling of school funds.
- (2) Provides an adequate filing system.
- (3) Secures confidence and establishes credit with the business world.
- (4) All depositories of community are used rather than one only. This perhaps does cause a little more work on the part of the treasurer but in case of any insolvency on the part of a bank not all of the school's funds are in one place.
- (5) I think one of the strong points in favor of the system is that it provides an efficient checking system rather than than the handling of cash for paying accounts.
- (6) Due to the fact that every transaction has a complete case history (order to purchase, statement from merchant, order to pay from sponsor, and cancelled check to act as a receipt) any error may be easily located promptly.

(7) Efficient and prompt passage of business through the regular channels is on a par with movement of business in the business world.

(8) Periodical reports to those concerned helps to make the system efficient."

Suggestions of Miss Thompson:

1. No students (minors) should be permitted to handle money or records to assist the treasurer. The treasurer is legally bonded. Wrong impressions and incorrect statements are given out to public by even the best students.

2. If a treasurer is a regularly employed teacher who meets regular classes for all periods except the one allotted for that business then he should not be asked to assume responsibilities elsewhere at that time, this interferes with the efficiency of the system as well as causes the treasurer to carry an unfair load. Personally I think in a large school when there is considerable money handled every day and many accounts to keep posted to the point of efficiency, that a regularly hired office assistant should handle the school finances. It is impossible to take care of money, bank it, issue checks, and post business up to date for the day and complete it within the Hour's time. It is sufficient time in very few cases. If the teacher meets a class the following hour work must be left incomplete."

Jerry J. Vineyard, principal of the school, approves the system in a general way in that extra-curricular financial systems substitute business-like procedure for slipshod methods. They assist in creating among business men of the community more respect for the teaching profession. They assist in securing the confidence of the community that public money is being handled honestly. He also approves the plan in a specific way in that it is reasonably satisfactory in practical use. In order to function satisfactorily, it requires that each sponsor attend to the red tape in making out the Special Activity Order (Form 36) for each bill that is charged and fill in the stub so that a record of the obligations is always available.

He offers two objections to the plan as it now operates. The first is that it requires considerable teacher energy and time to fill out the necessary records. However, in order to make the system effective, no record can be eliminated whereby it would lessen the work. The second difficulty arises when the expressman delivers C.O.D. packages. The system requires that the expressman wait until the School Treasurer writes a check. The Treasurer does not write checks any other time than her free period, and he does not always arrive at that particular time. Express and Parcel Post packages necessitate the keeping of a small

amount of cash in the office which was very objectionable to the administrators. The principal hopes that plans may develop which will overcome this objection.

