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The Administration of The Finances of Extra-Curricular Activities In High Schools of North Central Kansas

Martin H. Isaacson
Fort Hays Kansas State College

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THE ADMINISTRATION OF THE FINANCES OF
EXTRA-CURRICULAR ACTIVITIES IN HIGH SCHOOLS
OF NORTH CENTRAL KANSAS

being

A Thesis presented to the Graduate Faculty of
The Fort Hays Kansas State College
in partial fulfillment of the requirements for
the degree of
Master of Science

by

Martin H. Isaacson, B. S.
Kansas Wesleyan University

Sept. 15, 1938.
Date

Approved:

Robert J. McGrath
Major Professor

Acting F. B. Streeter
Chmn. Graduate Council

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Marlin H. Isaacson

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CHAPTER I

THE FINANCIAL ADMINISTRATION OF EXTRA-CURRICULAR ACTIVITIES IN HIGH SCHOOLS IN NORTH CENTRAL KANSAS

School administrators and the public in general are realizing the important place that extra-curricular activities have in the modern high school. Witness for example the large number of discussions and the many articles written on various phases of this subject. A steadily growing appreciation of their value as a means of training pupils in the practical arts of citizenship is among the factors which account for this conviction. It is natural for the high school boy or girl to be interested in the organization and management of extra-curricular activities. Under such conditions there is splendid opportunity for developing desirable character traits.

With the growing realization of the importance of extra-curricular activities there arises the problem with the administrator of financing such activities. It is with this problem the writer of this thesis concerns himself. Through careful study of methods now used in this section of the state of Kansas conclusions are warranted regarding effective ways and means to be employed in financing such activities.

In this thesis the term "extra-curricular activities" is to be recognized as meaning those organized activities of the high school which are under the supervision of school authorities but may or may not be included in the formal curriculum, such as is the case with the academic subjects. The specific activities involved in this investigation are the following:

- Athletic, both inter-scholastic and intra-mural;
- Music, which includes bands, orchestras, operettas, and contests;
- School clubs of all forms which involve finance;
- Boy and girl scouts.

In making this study the writer surveyed the available literature pertaining to the problem, from which he derived a chart to be used in obtaining the data in the body of the thesis. Also he personally visited fifty-two high schools in north central Kansas in order to obtain data through conference with high school principals and superintendents concerning ways and means employed in handling the extra-curricular finances in types of activities previously listed.

Previous Studies made on this Subject

Mr. David Anderson Turnspeed¹ in his unpublished thesis surveyed the field of literature on the subject of Financial Administration of High School Extra-Curricular Activities and from that study devised criteria for judging a high school accounting system. He then visited fifty high schools to talk to principals concerning their methods of handling student organization finances. He also interviewed an equal number of principals where visitations were not made. By applying his criteria to the accounting systems of high schools he judged their efficiency in light of those criteria.

Mr. Roy C. Ballenger² sent out questionnaires to a number of high school principals whose schools enrolled from a hundred to five hundred pupils. Eighty-four schools furnished the data for this study. He grouped the systems of accounting found under three following groups:

1. Group A, in which all moneys are turned over to a central school treasurer.
2. Group B, in which all moneys are handled by individual treasurers who report periodically to the principal.

-
1. Turnspeed, David Anderson. "Financial Administration of Extra-Curricular Activities." Master's Thesis, 1928. University of Illinois.
 2. Ballenger, Roy C. "Study of the Methods of Administering Extra-Curricular Finances." (In High School Teacher, 2:363-64. 367, November 1926).

3. Group C, in which all moneys were handled by individual treasurers but for which no books were kept.

McKown and Horner³ sent out more than one thousand questionnaires and some two hundred letters to high schools in all parts of the country. The enrollment of the schools replying ranged from thirty to forty-seven hundred pupils. They found three types of financial affairs which are as follows:

1. That in which the financial affairs of all organizations of the school are operated in and through the principal's office.

2. Where all accounting of extra-curricular financing is in the hands of the commercial department.

3. Operation of a school bank, which handles both individual and organization accounts.

Raymond B. Carey⁴ in his thesis THE ADMINISTRATION OF THE FINANCES OF EXTRA-CURRICULAR ACTIVITIES gives as the purpose of his study:

1. To survey the literature dealing with financial management of extra-curricular activities.

2. To present the result of a five-year experiment with a centralized plan of handling extra-curricular funds.

3. National Society for the Study of Education. Twenty-fifth Yearbook, 1926, pp. 111-126.

4. Carey, Raymond B. "The Administration of the Finances of Extra-curricular Activities." Master's Thesis, 1930. University of Nebraska.

3. To analyze the results of the experiment.

4. To check these results against the experience of other schools.

The above experiment was carried on in the Beatrice, Nebraska, school system.

Henry Daniel Karns⁵ in his thesis THE ORGANIZATION AND FINANCING OF EXTRA-CURRICULAR ACTIVITIES IN THE CONCORDIA HIGH SCHOOL, deals with both the organization and the financial administration of such activities in that school. His study contains information on the following topics that have a direct bearing on this study:

1. A detailed report of the operation of an activity ticket system.

2. Information concerning checks on ticket sellers of activities.

3. A plan in which commercial students receive very valuable experience in having an active part in the financial affairs of their school activities.

The writer of this thesis visited the Concordia school and learned just how the above plan worked.

The studies mentioned above are but a few of the many

5. Karns, Henry Daniel. The Organization and Financing of Extra-curricular Activities in the Concordia High School. Master's Thesis, Kansas State College of Agriculture and Applied Science, 1933.

that have been made in the field of financial administration of extra-curricular activities. However, the writer feels certain that this thesis is the only survey of the problem in north central Kansas.

CHAPTER II

ADMINISTRATIVE CONTROL AND FINANCIAL RESOURCES

Chapter II concerns itself with data obtained from interviews with administrators of fifty-two high schools in North Central Kansas. Much of the data is presented in table form in order to aid in a comprehensive study of methods now in use in this section of the state. This data is grouped into two divisions. The first will present information on methods of administrative control of extra-curricular activity finances. The second presents material concerning methods of collecting money in order to maintain those activities.

TABLE I
CLASS "A" HIGH SCHOOLS

| School | : | Enrollment |
|--------------|---|------------|
| Alton | | 87 |
| Beloit | | 325 |
| Beverley | | 111 |
| Clifton | | 113 |
| Clyde | | 135 |
| Concordia | | 721 |
| Downs | | 150 |
| Glasco | | 120 |
| Hays | | 385 |
| Lebanon | | 171 |
| Lincoln | | 268 |
| Mankato | | 150 |
| Miltonvale | | 129 |
| Minneapolis | | 265 |
| Osborne | | 247 |
| Palco | | 98 |
| Phillipsburg | | 370 |
| Plainville | | 165 |
| Russell | | 400 |
| Salina | | 2000 |
| Smith Center | | 245 |
| Stockton | | 125 |
| Wilson | | 125 |
| Woodston | | 87 |

The State Department of Education has classified the High Schools of Kansas into three groups: namely, A, B, C. This classification has been made on the basis of buildings, grounds, equipment, teacher preparation, etc.

In this study an attempt was made to interview a representative group of schools. Table I shows the classification, names and enrollment of class "A" high schools included in this study. In the interpretation of Table I will be found the names of the schools listed in column one with their enrollments in column two, for example, beginning at the upper left of the table and reading across the page will be found the name of the school followed by its enrollment. In this case the first name is Alton, which had an enrollment of 87.

The schools are listed in alphabetical order rather than in order of enrollment.

Twenty-four Class "A" schools were included in this study. This is 48% of the whole group studied and is an average representation of the State of Kansas as a whole. These twenty-four schools had a total enrollment in the four upper grades in the high school of 6,794. This is an average enrollment of 283. These schools are located in twelve counties of North Central Kansas.

TABLE II
 CLASS "B" HIGH SCHOOLS

| School | : | Enrollment |
|------------|---|------------|
| Agra | : | 67 |
| Athol | : | 43 |
| Bennington | : | 85 |
| Courtland | : | 62 |
| Glen Elder | : | 96 |
| Delphos | : | 80 |
| Kirwin | : | 72 |
| Logan | : | 108 |
| Luray | : | 90 |
| Montrose | : | 31 |
| Natoma | : | 77 |
| Paradise | : | 36 |
| Portis | : | 58 |
| Simpson | : | 48 |
| Waldo | : | 54 |

The schools listed in Table II are classified by the State Board of Education as Class "B." Table II is read in the same manner as Table I, in that the names of the schools are listed in the column at the left while their enrollment is in the column at the right. Fifteen schools

are included in this class, having an average enrollment of sixty-seven students. Thirty-one percent of the schools fall in this group.

TABLE III
CLASS "C" HIGH SCHOOLS

| School | : | Enrollment |
|--------------|---|------------|
| Ada | : | 39 |
| Barnard | : | 67 |
| Bavaria | : | 36 |
| Cawker City | : | 96 |
| Codell | : | 38 |
| Culver | : | 65 |
| Damar | : | 40 |
| Formoso | : | 58 |
| Kackley | : | 16 |
| Lovewell | : | 44 |
| Norway | : | 35 |
| Prairie View | : | 36 |
| Webber | : | 44 |

In Table III above are presented the names and enrollment in each of the Class "C" high schools which gave factual information bearing on the study of financial administra-

tion of extra-curricular activities. Table III is read in the same manner as Tables I and II. The names of the schools are listed in the second column. These schools have an average enrollment of forty-seven. The Class "C" listed above are located in eight counties of North Central Kansas. Twenty-one percent of the schools fall in this group.

TABLE IV

METHODS OF ADMINISTRATIVE CONTROL OF THE FINANCES OF
EXTRA-CURRICULAR ACTIVITIES

| The name of the school | Methods of Control | | | | |
|---------------------------|--------------------------------------|--|--|--|--------------------------|
| | The classification of each school | Each organization is independent except that selected activ- ities are controlled by the administrator | through the office of the superintend- ent | Through the commerc- ial department | Through a school bank |
| Ada | C | | X | | |
| Agra | B | X | | | |
| Alton | A | | X | | |
| Athol | B | | | | X |
| Barnard | C | | X | | |
| Bavaria | C | X | | | |
| Beloit | A | | X | | |
| Bennington | B | | X | | |
| Beverley | A | | | | X |
| Cawker City | C | X | | | |
| Clifton | A | X | | | |
| Clyde | A | X | | | |

TABLE IV (Continued)

| The name of the school | Methods of Control | | | | |
|------------------------|-----------------------------------|--|--|-----------------------------------|-----------------------|
| | The classification of each school | Each organization is independent except that selected activities are controlled by the administrator | Through the office of the superintendent | Through the commercial department | Through a school bank |
| Codell | C | X | | | |
| Concordia | A | | | X | |
| Courtland | B | | X | | |
| Culver | C | X | | | |
| Damar | C | | | | X |
| Downs | A | | X | | |
| Formoso | C | X | | | |
| Glasco | A | | | X | |
| Glen Elder | B | | X | | |
| Delphos | B | | X | | |
| Hays | A | | X | | |
| Kackley | C | | X | | |
| Kirwin | B | | X | | |
| Lebanon | A | | X | | |
| Lincoln | A | X | | | |

TABLE IV (Continued)

| The names of the school | Methods of Control | | | | |
|-------------------------|-----------------------------------|--|--|-----------------------------------|-----------------------|
| | The classification of each school | Each organization is independent except that selected activities are controlled by the administrator | Through the office of the superintendent | Through the commercial department | Through a school bank |
| Logan | B | | | | X |
| Lovewell | C | | X | | |
| Luray | B | | X | | |
| Mankato | A | | X | | |
| Miltonvale | A | | | X | |
| Minneapolis | A | | X | | |
| Montrose | B | | X | | |
| Natoma | B | | X | | |
| Norway | C | | X | | |
| Osborne | A | | X | | |
| Palco | A | | X | | |
| Paradise | B | X | | | |
| Phillipsburg | A | | | X | |
| Plainville | A | | X | | |
| Portis | B | | X | | |
| Prairie View | C | X | | | |

TABLE IV (Continued)

| The names of the school | Methods of Control | | | | |
|-------------------------|-----------------------------------|--|--|-----------------------------------|-----------------------|
| | The classification of each school | Each organization is independent except that selected activities are controlled by the administrator | Through the office of the superintendent | Through the commercial department | Through a school bank |
| Russell | A | | X | | |
| Salina | A | | X | | |
| Simpson | B | | X | | |
| Smith Center | A | X | | | |
| Stockton | A | | | X | |
| Waldo | B | | X | | |
| Webber | C | | X | | |
| Wilson | A | | X | | |
| Woodston | A | | X | | |

Table IV is read in the following manner. The names of the schools are listed in the first column at the left. Then by reading across the page to the right a list of the classifications of the schools is found. In the next four columns are found, explained by headings, forms of administrative control. The types of administrative control

listed are the ones used by high schools in general throughout the United States. Thus while reading across the page to the right checks will appear under that type of administrative control practiced by the school listed at the left. In order to further explain Table IV take for example Ada, which is the first school listed in the column at the left. The next column shows that its classification is "C." Reading across the page to the right a check is found under the column which tells that all the organized activities of the school manage their finances through the office of the superintendent.

In not one of the class "A" high schools included in this study were students granted the right to completely regulate all the finances of the activities of the school. Four schools in this class permitted them to manage the affairs of their own organization except that selected activities were under the control of the superintendent or principal. Music and athletics were the two activities which were supervised under this system of administrative control. Under this system the sponsors of the organizations had much responsibility but were independent of control from the superintendent or principal. Of the twenty-four class "A" schools interviewed over one-half supervised

the finances of extra-curricular activities directly from the office. Of these fourteen schools, two had student treasurers who served as school bankers and who kept a complete record of all moneys collected and spent. There were six schools in this group in which the superintendent was the financial head of the activities of the school. In the other six schools the secretary to the Board of Education or to the superintendent supervised the collection and spending of activities' money. Five class "A" schools relegated the supervision of the finances of the activities to the Commercial Department, who in turn used some commercial student as treasurer of the various organizations. In this system of administrative control there seems to be a maximum amount of student participation and interest. This should be of value since it is under the supervision of a teacher who should be qualified to direct the students into worthwhile experiences in handling and recording finances. In only one of the class "A" schools were the finances of the activities directed through a school bank. Incidentally this was the only school bank found in which both individual funds and activity funds were deposited.

In the class "B" schools interviewed the following types of administrative control were practiced. In one

school the sponsors of the organizations were responsible for the administration of the finances of the activities. Twelve schools have the control of finances centralized. In eleven of these cases the principal or superintendent directly handled the funds for the various organizations. In the twelfth case the superintendent chose a student treasurer who collected and paid all bills for each organization. Two of the class "B" schools conducted school banks for activity funds. These particular organizations differed from the one cited in the class "A" school in that they did no individual banking. The schools in which school banks were conducted were located in communities in which there were no commercial banks. However, we find very little difference in their control from direct centralized control since in both cases the superintendent was the person who handled the funds in the bank. In the schools which conduct school banks we find student participation practiced. The treasurers of organizations were students who made deposits to the banker and who made out orders to pay which were signed by the sponsor of the organization. In this way there was a student check as well as a sponsor check on the banker.

The type of control of the finances varies somewhat

with the Class "C" schools over the other two types, especially in the large number that relegate the control of finances to sponsors of organizations. Of the Class "C" schools we find six making this practice as against four in the Class "A" group and one in the Class "B" group.

Six schools centralize their finances, four in the hands of the superintendent and two in the hands of student treasurers.

Only one Class "C" had an organized school bank which was in turn under the direct control of the superintendent.

TABLE V

ADMINISTRATIVE RESPONSIBILITY

| Where centered | Class "A" | Class "B" | Class "C" |
|--|-----------|-----------|-----------|
| Principal or Superintendent | 6 | 11 | 4 |
| Student Treasurer | 2 | 1 | 2 |
| Organization sponsors | 4 | 1 | 6 |
| Commercial instructors | 5 | | |
| Bank | 1 | 2 | 1 |
| Secretary to the Board or Superintendent | 6 | | |

Table V above showed where responsibility for the administration of the finances of the extra-curricular activities in the schools was centered. Listed at the top of the left column of this table we find the superintendent and the principal, then passing across the page we find the number of Class A, B, and C schools who give this duty to that office. Below the superintendent and principal we have student treasurers and so down the page. In order to further explain Table V the following application is of value. At the top of the column at the left is found the principal or superintendent listed as individuals where administrative responsibility is centered. Then reading

across the page to the right we find that six Class A, thirteen Class B, and five Class C schools make the practice of placing this task in the hands of the principal and superintendent.

Class "A" schools show the greatest variation while Class "B" schools have concentrated the administrative problems of the finances of extra-curricular activities in the hands of the superintendent or principal. A proportionately larger number of Class "C" schools make sponsors shoulder the problem of this supervision.

In the instances where the principal or superintendent was at the head of the finances of the activities the selection for that responsibility was found resting with the Board of Education in twenty-one cases, while two admitted that they were self-appointed. In two other instances where the principal was at the head of the finances, the principal was selected by the superintendent. In ten of the schools who permitted the sponsors to care for the finances the superintendent selected the sponsors while in two instances the organizations made the selection. In every instance where this control was in the hands of the commercial department the superintendent made the selection. In two cases where we find student school treasurers the stu-

dents selected them while in the other two instances the faculty selected them. In every instance of some office secretary doing the work of caring for the finances we find the Board of Education making the selection.

| Office | Number of Members | Term of Office | Method of Selection |
|--------------------|-------------------|----------------|---------------------|
| Board of Education | 9 | 3 Years | Popular Election |
| Superintendent | 1 | 3 Years | Popular Election |
| Business Agent | 1 | 3 Years | Popular Election |

Table VI is a brief statement relative to the method of selection of boards and prepared reports for various offices. It is divided into two columns, the first column giving the name of the office and the second column giving the method of selection. The first column also contains the number of members of each office and the second column contains the term of office. The first column also contains the number of members of each office and the second column contains the term of office.

| Office | Number of Members | Term of Office | Method of Selection |
|-----------------------|-------------------|----------------|---------------------|
| Board of Education | 9 | 3 Years | Popular Election |
| Superintendent | 1 | 3 Years | Popular Election |
| Business Agent | 1 | 3 Years | Popular Election |
| Board of Directors | 3 | 3 Years | Popular Election |
| Board of Trustees | 3 | 3 Years | Popular Election |
| Board of Managers | 3 | 3 Years | Popular Election |
| Board of Examiners | 3 | 3 Years | Popular Election |
| Board of Appeals | 3 | 3 Years | Popular Election |
| Board of Arbitration | 3 | 3 Years | Popular Election |
| Board of Conciliation | 3 | 3 Years | Popular Election |
| Board of Mediation | 3 | 3 Years | Popular Election |
| Board of Arbitration | 3 | 3 Years | Popular Election |

TABLE VI
ACTIVITY BUDGETS

| Question | Class "A" | Class "B" | Class "C" |
|---|-----------|-----------|-----------|
| Do you prepare a budget for extra-curricular activities | 9 | 2 | 1 |

Table VI is a brief statement relative to the number and classes of schools who prepared budgets for activities. A question is listed in the column at the left, then in second, third, and fourth columns are given the number of class A, B, and C schools who answered this question in the affirmative.

The reason which was given by many superintendents for not preparing a budget was the uncertainty of anticipated incomes.

TABLE VII
MAKERS OF BUDGETS

| Persons who make the budgets | Fre- quency | Lowest Amount | Highest Amount |
|---------------------------------------|----------------|---------------|----------------|
| Student Council | 1 | \$ 1,400.00 | \$ |
| Board of Education | 2 | 75.00 | 100.00 |
| Principal or Superintendent | 3 | 1,000.00 | 1,200.00 |
| Principal and Sponsors | 2 | 1,500.00 | 4,000.00 |
| Sponsors with Committee on Activities | 1 | Not given | |
| Each Organization | 2 | 345.00 | 4,500.00 |
| Principal and Coach | 1 | 200.00 | |

Table VII concerns itself with the problem of who prepares budgets for extra-curricular activities. In this table the various individuals or groups of individuals who prepare budgets are listed in the first column at the left. In the second column are recorded the number of schools who designated that this particular group was the one that prepared their budgets for them. Column three and four pertain to the amounts of the budgets and are given in terms of lowest and highest amounts. This table is then interpreted by starting with the column at the left and reading across the page to the right, getting first the group, then the number of schools which use this group to prepare their budgets, and finally the amounts of their budgets. The table then shows that one school has the student council prepare the budget and that the amount was \$1,400.00 for a year.

Twelve schools designated that they prepare budgets for their extra-curricular activities of the schools. Seven different groups draw up the budgets. The principal or superintendent draws up the budgets in three schools while the Board of Education, principal and sponsors, and each organization were listed twice as groups from other schools.

TABLE VII
ACTIVITY TICKET

| School | Classi- fication | Cost per entertainment | Method of payment |
|--------------|---------------------|---------------------------|---|
| Damar | C | .10 | Cash |
| Norway | C | .12 | Cash |
| Kirwin | B | .07 $\frac{1}{2}$ | Cash |
| Beloit | A | .09 | Weekly payments or cash |
| Concordia | A | .10 | Weekly |
| Glasco | A | .10 | Weekly |
| Hays | A | .10 | Weekly payments or cash |
| Mankato | A | .07 $\frac{1}{2}$ | Not given |
| Miltonvale | A | .09 | $\frac{1}{4}$ down, the rest in three payments |
| Minneapolis | A | .04 | Installments |
| Salina | A | .06 | 5 payments |
| Smith Center | A | .10 | Not given |

Table VIII gives the reader information concerning the use of activity tickets in the schools included in this study. Table VIII is read by starting in the column at the left, which lists the schools who have activity tickets, and reading across the page to the right. Column two gives the classification of the school, column three lists the cost per entertainment per student, and column four gives the method of payment for the activity ticket. An applica-

tion of Table VIII would show that Damar, a Class C school, charges their students ten cents per entertainment and asks them to pay cash for the ticket.

Twelve schools make a practice of selling activity tickets to the students. Of this group we find two Class "C," one Class "B," and nine Class "A" schools making this practice.

In addition to Table VIII, the following information is of value in this study. The small schools because of the few in number enrolled were compelled to make a higher charge for their Activity Tickets than did the larger schools. Salina has so organized their Activity Ticket plan that a very large portion of their student body avail themselves of the saving afforded by this method. There a budget is possible because their expected income is quite certain.

Four Class "A" schools regularly received money from the board of education while seven schools received grants for emergencies. The amounts granted varied from \$100.00 to \$500.00. This evidence would lead the reader to believe that it is easier for large schools to collect sufficient funds from admissions so as to be independent from aid given by the boards.

| School | Year | Amount | Notes |
|--------|------|----------|-------|
| Albany | 1911 | \$100.00 | |
| Albany | 1912 | \$100.00 | |
| Albany | 1913 | \$100.00 | |
| Albany | 1914 | \$100.00 | |
| Albany | 1915 | \$100.00 | |
| Albany | 1916 | \$100.00 | |
| Albany | 1917 | \$100.00 | |
| Albany | 1918 | \$100.00 | |
| Albany | 1919 | \$100.00 | |
| Albany | 1920 | \$100.00 | |
| Albany | 1921 | \$100.00 | |
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| Albany | 1947 | \$100.00 | |
| Albany | 1948 | \$100.00 | |
| Albany | 1949 | \$100.00 | |
| Albany | 1950 | \$100.00 | |
| Albany | 1951 | \$100.00 | |
| Albany | 1952 | \$100.00 | |
| Albany | 1953 | \$100.00 | |
| Albany | 1954 | \$100.00 | |
| Albany | 1955 | \$100.00 | |
| Albany | 1956 | \$100.00 | |
| Albany | 1957 | \$100.00 | |
| Albany | 1958 | \$100.00 | |
| Albany | 1959 | \$100.00 | |
| Albany | 1960 | \$100.00 | |
| Albany | 1961 | \$100.00 | |
| Albany | 1962 | \$100.00 | |
| Albany | 1963 | \$100.00 | |
| Albany | 1964 | \$100.00 | |
| Albany | 1965 | \$100.00 | |
| Albany | 1966 | \$100.00 | |
| Albany | 1967 | \$100.00 | |
| Albany | 1968 | \$100.00 | |
| Albany | 1969 | \$100.00 | |
| Albany | 1970 | \$100.00 | |
| Albany | 1971 | \$100.00 | |
| Albany | 1972 | \$100.00 | |
| Albany | 1973 | \$100.00 | |
| Albany | 1974 | \$100.00 | |
| Albany | 1975 | \$100.00 | |
| Albany | 1976 | \$100.00 | |
| Albany | 1977 | \$100.00 | |
| Albany | 1978 | \$100.00 | |
| Albany | 1979 | \$100.00 | |
| Albany | 1980 | \$100.00 | |
| Albany | 1981 | \$100.00 | |
| Albany | 1982 | \$100.00 | |
| Albany | 1983 | \$100.00 | |
| Albany | 1984 | \$100.00 | |
| Albany | 1985 | \$100.00 | |
| Albany | 1986 | \$100.00 | |
| Albany | 1987 | \$100.00 | |
| Albany | 1988 | \$100.00 | |
| Albany | 1989 | \$100.00 | |
| Albany | 1990 | \$100.00 | |
| Albany | 1991 | \$100.00 | |
| Albany | 1992 | \$100.00 | |
| Albany | 1993 | \$100.00 | |
| Albany | 1994 | \$100.00 | |
| Albany | 1995 | \$100.00 | |
| Albany | 1996 | \$100.00 | |
| Albany | 1997 | \$100.00 | |
| Albany | 1998 | \$100.00 | |
| Albany | 1999 | \$100.00 | |
| Albany | 2000 | \$100.00 | |
| Albany | 2001 | \$100.00 | |
| Albany | 2002 | \$100.00 | |
| Albany | 2003 | \$100.00 | |
| Albany | 2004 | \$100.00 | |
| Albany | 2005 | \$100.00 | |
| Albany | 2006 | \$100.00 | |
| Albany | 2007 | \$100.00 | |
| Albany | 2008 | \$100.00 | |
| Albany | 2009 | \$100.00 | |
| Albany | 2010 | \$100.00 | |
| Albany | 2011 | \$100.00 | |
| Albany | 2012 | \$100.00 | |
| Albany | 2013 | \$100.00 | |
| Albany | 2014 | \$100.00 | |
| Albany | 2015 | \$100.00 | |
| Albany | 2016 | \$100.00 | |
| Albany | 2017 | \$100.00 | |
| Albany | 2018 | \$100.00 | |
| Albany | 2019 | \$100.00 | |
| Albany | 2020 | \$100.00 | |
| Albany | 2021 | \$100.00 | |
| Albany | 2022 | \$100.00 | |
| Albany | 2023 | \$100.00 | |
| Albany | 2024 | \$100.00 | |
| Albany | 2025 | \$100.00 | |

TABLE IX

TAX SUPPORT OF ACTIVITIES IN CLASS "A" SCHOOLS

| School | Do you receive grants from the Board of Education | Is it a regular practice | Amount granted |
|--------------|---|--------------------------------|-------------------|
| Alton | Yes | No | None |
| Beloit | No | | |
| Beverley | No | | |
| Clifton | Yes | Yes | \$ 150.00 |
| Clyde | No | | |
| Concordia | No | | |
| Downs | Yes | No | |
| Glasco | No | | |
| Hays | Yes | As needed | |
| Lebanon | Yes | No | |
| Lincoln | No | | |
| Mankato | Yes | Yes | \$ 200.00 |
| Miltonvale | No | | |
| Minneapolis | Yes | Yes | \$ 200.00 |
| Osborne | Yes | No | |
| Palco | Yes | No | |
| Phillipsburg | Yes | Yes | \$ 500.00 |
| Plainville | Yes | No | |
| Russell | Yes | No | |

TABLE IX (Continued)

| School | Do you receive grants from the Board of Education | Is it a regular practice | Amount granted |
|--------------|---|--------------------------|----------------|
| Salina | No | | |
| Smith Center | No | | |
| Stockton | No | | |
| Wilson | No | | |
| Woodston | Yes | No | \$ 100.00 |

Table IX has four columns. In the first are found the names of the Class "A" schools, in the second is recorded the word Yes or No in answer to the question "Do you receive grants from the Board of Education?". Column three shows whether grants are practiced regularly. Column four gives the amounts schools received this past school year from their boards for the financing of extra-curricular activities. In reading Table IX the reader starts with the name of the school at the left and by reading across the page information is given concerning grants from the boards for extra-curricular activities. For instance, take the first name on the list, which in this case is Alton. Here the school gets grants from the board but it is not a regular practice; while Clifton farther down the page receives a regular grant which this last year was \$150.00.

TABLE X

TAX SUPPORT OF ACTIVITIES IN CLASS "B" SCHOOLS

| School | Do you receive grants from the Board of Education | Is it a regular practice | Amount granted |
|------------|---|--------------------------|-------------------|
| Agra | Yes | Yes | \$ 25.00 |
| Athol | No | | |
| Bennington | No | | |
| Courtland | Yes | No | |
| Glen Elder | Yes | No | |
| Delphos | Yes | No | |
| Kirwin | No | | |
| Logan | Yes | No | |
| Luray | Yes | As needed | |
| Montrose | No | | |
| Natoma | Yes | Yes | \$100.00 |
| Paradise | No | | |
| Portis | Yes | No | |
| Simpson | Yes | Yes | For all athletics |
| Waldo | No | | |

Table X is read in the same manner as Table IX with the exception that Table X lists Class "B" schools whereas Table IX listed Class "A" schools.

Nine or sixty percent of Class "B" high schools receive grants from the Boards. Of this group one-third make it a regular practice while six make each activity self-supporting or exist within their means. In this group is found the only school whose policy is to make athletic support a tax problem. Simpson does not charge admission at the gate but gets support from grants by the board.

TABLE XI

TAX SUPPORT OF ACTIVITIES IN CLASS "C" SCHOOLS

| School | Do you receive grants from the Board of Education | Is it a regular practice | Amount granted |
|--------------|---|--------------------------|----------------|
| Ada | Yes | Yes | \$ 75.00 |
| Barnard | Yes | No | |
| Bavaria | Yes | No | |
| Cawker City | No | | |
| Codell | Yes | Yes | \$ 75.00 |
| Culver | Yes | No | |
| Damar | Yes | Yes | \$ 75.00 |
| Formoso | Yes | No | |
| Kackley | No | | |
| Lovewell | Yes | No | |
| Norway | No | | |
| Prairie View | Yes | Yes | \$ 75.00 |
| Webber | Yes | No | |

Table XI is similar to Tables IX and X in that it lists schools and tells whether they receive grants from the boards except that Table XI concerns itself with Class "C" schools while Tables IX and X concerned their studies with Class "A" and Class "B" schools.

As the above table shows, seventy-six percent or a much larger proportion of the Class "C" schools receive grants from their Boards for the financing of activities than do either of the other classes. Ten boards make this grant to Class "C" schools of this group, four make it a regular practice with amounts ranging from \$50.00 to \$75.00.

TABLE XII
AUDITS OF ACTIVITY FINANCES

| School | Group which conducts the audit |
|-------------|---|
| Alton | Some business man of the community |
| Athol | Board of education and some student committee |
| Barnard | Board of education and open to the public |
| Beloit | Members of each organization |
| Beverley | Student audit committee |
| Cawker City | Board of education |
| Clifton | Board of education |
| Clyde | Faculty |

| School | Group which conducts the audit |
|--------------|--|
| Concordia | Committee selected by the board |
| Courtland | Faculty |
| Culver | Principal |
| Damar | Board of Education |
| Downs | Same group that audits the Board's books |
| Glen Elder | Committee selected by the Board |
| Hays | C.P.A. |
| Kirwin | Board of education |
| Lovewell | Student Committee |
| Miltonvale | City bank |
| Minneapolis | C.P.A. |
| Montrose | Books open to the public |
| Natoma | Board of Education |
| Norway | Superintendent |
| Palco | Student Accounting Class |
| Salina | Student Council |
| Smith Center | Board of Education |
| Wilson | School Banker |
| Woodston | Board of Education |

Table XII lists the schools which designated that they planned their finances of their activities in such a man-

ner that they could satisfactorily pass inspection of some form of an audit. It is to be read from left to right in that schools are listed, who have audits, in the column at the left, while at the right are listed groups which conduct the audits. Then in applying this table we note that Alton has some business man of the community to audit the financial records of their activities. As will be noted, there occur several types of groups who made such audits. These groups can best be shown by a frequency chart. In the chart below will be found listed the groups who prepared budgets with the number of schools that use such a plan given in the column at the right.

CHART NO. I

| | |
|--|---|
| Board of Education | 9 |
| Student Audit Committee | 2 |
| Certified Public Accountant | 2 |
| Superintendent | 2 |
| Committee appointed by the Board | 3 |
| Some Business Man | 1 |
| Members of each organization | 1 |
| Faculty | 2 |
| Same group which audits the Board's accounts | 1 |

| | |
|--------------------------|---|
| City Bank | 1 |
| Books open to the public | 1 |
| Student accounting class | 1 |

Twenty-seven out of the fifty-two schools gave information dealing with audits.

TABLE XIII

ORGANIZED ACTIVITIES OF HIGH SCHOOLS

| Activity | Class "A" | Class "B" | Class "C" |
|-------------------------------|-----------|-----------|-----------|
| Athletics | 23 | 15 | 13 |
| Senior Class | 17 | 10 | 7 |
| Junior Class | 17 | 10 | 7 |
| Girl Reserves | 17 | 7 | 5 |
| Hi-Y | 13 | 0 | 1 |
| Music | 10 | 6 | 3 |
| Sophomore Class | 9 | 3 | 4 |
| Freshman Class | 9 | 3 | 4 |
| School Papers | 7 | 3 | 1 |
| Pep Clubs | 8 | 2 | 0 |
| Annuals | 4 | 3 | 2 |
| Dramatics | 4 | 3 | 2 |
| Future Farmers of America | 6 | 0 | 0 |
| HomeEconomics Club | 3 | 2 | 0 |
| Lyceum | 4 | 0 | 0 |
| Girls Athletic Association | 3 | 0 | 0 |
| Student Council | 3 | 0 | 1 |
| Girl Scouts | 1 | 0 | 1 |
| Boy Scouts | 2 | 0 | 0 |
| Knitting Club | 0 | 0 | 1 |
| Summer Soft Ball | 1 | | |

Table XIII summarizes the content of the second part of the body of this thesis. It presents all the activities which superintendents considered important in terms of administration of the finances of that activity. This table also gives the number of schools in each classification which presented factual material dealing with each activity. The reader should start with the activity at the left in reading Table XIII and read across the page to the right where are presented data on these activities. Twenty-three class "A," fifteen Class "B," and thirteen Class "C" schools presented information dealing with athletics.

Twenty-two different activities were presented. Several reports of activities overlap. Annuals were turned in as activities by some schools while others included that activity with the class which sponsored it as a class project. Dramatics were presented by some schools while others included that activity in classes that used plays as a means to secure money to sponsor their activity. The reason there are no more activities listed seems to be due to the belief on the part of superintendents that only important activities were to be listed. Other superintendents confessed that they had no record of the finances of many of the activities in their school.

A variation was found concerning the interpretation of what were curricular and what were extra-curricular activities. Some schools listed music as an activity while other schools considered it an academic subject.

The following facts stand out as worthy of mention from the activities that were listed. The Class "A" schools had an average of six and three-fourths activities per school. This can be interpreted to mean that each activity had a membership of forty-seven students. Class "B" schools had an average of four and one-half activities per school, which was an activity for each fifteen students. Class "C" schools had an average of three and twelve-thirteenths activity per school which averaged one activity for each twelve students. It would seem, if all activities were listed, that the student in the small high school has a better opportunity to take part in activities as a leader than has one in a larger high school.

Tables XIV to XXVIII are of the same nature in that they present factual material concerning the activities, schools in which we find these activities, titles of the persons who are responsible for the administration of the finances, the amounts handled annually by these persons, and the methods used to raise money for these activities. These tables are all read in the same manner in that the name of the activity is given in the title of the table.

Beginning at the upper left and reading across the page to the right the names are given in column one. The title of the persons in whom responsibility is centered is presented in column two. Continuing across the page column three presents the amounts of money handled annually by this organization. The next groups of columns contain ways used to obtain money which were checked if they were used by the school listed at the right.

TABLE XIV
FINANCING ATHLETICS IN CLASS "A" HIGH SCHOOL

| School | Title of person where responsibility is centered | Annual Amount Handled | Ways to get money | | | | | | | |
|-----------|--|-----------------------|-------------------|-----------------------|-----------|-------------|-----------------|-------|-------------|-----------|
| | | | Admissions | Grants from the Board | Contracts | Tournaments | Activity ticket | Plays | Merchandise | Carnivals |
| Alton | Coach | \$500.00 | X | | | | X | | | |
| Beloit | Principal | 2494.14 | X | | | | X | | | |
| Beverley | Coach | 500.00 | X | | X | X | | | X | |
| Clyde | Faculty treasurer | 800.00 | X | | | | | | | |
| Concordia | Principal | 2000.00 | X | | | | X | | | |
| Downs | Superintendent | 1000.00 | X | X | | | | | | |

TABLE IV (Continued)

| School | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | | | | |
|-------------------|---|-----------------------------|-------------------|--------------------------|-----------|-------------|-----------------|-------|-------------|-----------|
| | | | Admissions | Grants from the Board | Contracts | Tournaments | Activity Ticket | Plays | Merchandise | Carnivals |
| Glasco | Superintendent | 1200.00 | X | | X | X | | | | |
| Hays | Secretary to Prin. | 700.00 | X | X | | | X | | | |
| Lebanon | Superintendent | 675.00 | X | | | | | | | |
| Lincoln | Superintendent | 1500.00 | X | | | | | | | |
| Mankato | Principal | 850.00 | X | X | X | X | X | | | |
| Milton- vale | Principal | 450.00 | X | X | X | X | X | | | |
| Minneapolis | Principal | 715.00 | X | X | X | X | X | | | |
| Osborne | Superintendent | 1700.00 | X | | | | | | | |
| Palco | Superintendent | 450.00 | X | | | | | | | X |
| Phillips- burg | Commercial Instructor | 946.50 | X | | | | | | X | |
| Plain- ville | Superintendent | 990.00 | X | | X | | | | | |
| Russell | Principal | 1000.00 | X | | | | | | | |
| Smith Center | Secretary to Supt. | 2500.00 | X | | X | | X | | | |
| Stockton | Commercial Instructor | 443.38 | X | X | X | X | | | | |
| Wilson | Principal | 1000.00 | X | | | | | | | |
| Woodston | Principal | 600.00 | X | X | X | X | | X | | |

The above table presents methods by which Class "A" schools finance their athletics. Twenty-three showed that they relied on admissions to contests as the only uniform method in use. Eight schools collected some of the admission money in the form of activity tickets. Nine schools listed contracts and tournaments as methods in use. The amounts used for athletics showed a great variation. One school used \$2,500.00 while at the other extreme another school spent but \$43.38. When these extremes are put into average amounts spent in terms of per pupil enrollments, the variation will be from \$2.50 up to \$10.20. These figures may account for the difference in athletic teams in different schools. It seemed that schools were more concerned with the supervision of the finances of athletics than any other activity; since a larger portion of the superintendents had direct control of the finances of this activity.

TABLE XV

FINANCING ATHLETICS IN CLASS "B" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | |
|------------|--|-----------------------|-------------------|-----------------------|-----------|-------------|-----------|
| | | | Admissions | Grants from the Board | Contracts | Merchandise | Carnivals |
| Agra | Principal | \$350.00 | X | X | | | |
| Athol | Principal and Coach | 260.00 | X | | X | | |
| Bennington | Superintendent | 1000.00 | X | | | X | |
| Courtland | Coach | 250.00 | X | X | | | |
| Delphos | Principal | 1500.00 | X | | | | |
| Glen Elder | Superintendent | 750.00 | X | | | | |
| Kirwin | Superintendent | 500.00 | X | X | X | | X |
| Logan | School Treasurer | 150.00 | X | X | | | |
| Luray | Superintendent | 550.00 | X | X | | | |
| Montrose | Principal | 175.00 | X | | | | |
| Natoma | Principal | 300.00 | X | X | | | |
| Paradise | Superintendent | 150.00 | X | | X | | |
| Portis | Superintendent | 125.00 | X | X | | | |
| Simpson | Principal | 400.00 | | X | | | |
| Waldo | Principal | 200.00 | X | | | | |

Class "B" high schools, as shown in table XV above, resemble class "A" high schools in raising funds for athletics. All except one of the schools used admission at contests to largely finance the activity. Simpson was an exception. The school board, with public funds, financed the program of athletics in this school. Athletics in Simpson was very definitely a tax-supported enterprise. No admissions were charged; therefore the school was assured of a crowd at every contest.

A larger proportion of the schools in this class received grants from the school board than in the Class "A" schools. A great variation was noted between the large amounts some schools had to spend for this activity and the small amounts others could spend. The variation in this case ranged from \$1,500.00 to \$125.00, or interpreted in terms of per student enrollment the range varies from \$18.75 on the one hand to \$1.35 on the other. A portion of this variation is due to the fact that seven schools did not sponsor football and did not offer as broad an athletic program as the others.

TABLE XVI

FINANCING ATHLETICS IN CLASS "C" HIGH SCHOOLS

| School | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | | | | |
|-----------------|---|-----------------------------|-------------------|--------------------------|-----------|-------------|-----------------|-------|-------------|-----------|
| | | | Admissions | Grants from the Board | Contracts | Tournaments | Activity Ticket | Plays | Merchandise | Carnivals |
| Ada | Principal | \$100.00 | | X | X | | | | | |
| Barnard | School treasurer | 550.00 | X | | | | | | | |
| Bavaria | Principal | 100.00 | X | X | | | | X | | |
| Cawker City | Superin- tendent | 400.00 | X | | | | | | | |
| Codell | Principal | 100.00 | X | X | | | | | | |
| Culver | Principal | 100.00 | X | | | | | | | |
| Damar | Superin- tendent | 150.00 | X | X | | | X | | | |
| Formoso | Superin- tendent | 150.00 | X | X | | X | X | X | X | X |
| Kackley | School treasurer | 200.00 | X | | | | | X | | |
| Lovewell | Principal | 50.00 | X | X | X | | | | | |
| Norway | Principal | 150.00 | X | | | | | X | | |
| Prairie View | Superin- tendent | 120.00 | X | X | | | | | | X |
| Webber | Superin- tendent | 100.00 | X | | | | | | | |

Table XVI presents information dealing with athletics in Class "C" high schools. The schools should be divided into two groups in order to properly present a true picture of conditions in this group. The three schools which sponsor football should be listed in one group. The other list should include those schools that do not have football and have a more limited athletic program. The amount collected by the first group varied from \$550.00 to \$100.00 with an average of \$313.00; while the second group varied from \$200.00 to \$50.00 with an average of \$120.00.

Twelve of these schools finance their athletics to a large extent by admission charged for attendance at contests. The exception was due to the lack of a gymnasium in which contests could be conducted. Athletics in Class "C" schools were supported more by taxes than were athletics in either of the other classes of schools. Class "C" schools used more methods to secure funds than did the larger schools. Other means of getting money for this activity which have not been mentioned were carnivals, sale of merchandise, and plays.

TABLE XVII

FINANCING SENIOR CLASS ACTIVITIES IN CLASS "A" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | | | |
|--------------|---|-----------------------------|-------------------|-------------|---------------|-----------|-------------|---------------|------------------|
| | | | Plays | Merchandise | Fees and dues | Carnivals | Confections | Subscriptions | Activity tickets |
| Alton | Class treasurer | \$ 80.00 | X | | X | | | | |
| Beloit | Sponsor | 430.00 | X | X | X | | | | X |
| Beverley | Principal | 167.00 | X | | | | X | | X |
| Clifton | Sponsor | 80.00 | X | | X | | | | |
| Clyde | Sponsor | 95.95 | X | | X | | | | |
| Concordia | Sponsor and treasurer | 550.00 | X | | | | | | X |
| Glasco | Sponsor | 63.00 | X | | | | | | X |
| Hays | Sponsor | 100.00 | X | | | | | | |
| Lincoln | Class treasurer | 106.87 | X | | | | | | |
| Mankato | Class treasurer | 125.00 | X | | X | | | | X |
| Miltonvale | Sponsor | 60.00 | X | | | X | X | | |
| Phillipsburg | Commercial instructor | 397.00 | X | | X | | | | |
| Plainville | Superintendent | 656.00 | X | X | X | | | | |
| Russell | Sponsor | 150.00 | X | | | | X | | |
| Stockton | Class treasurer | 135.00 | X | | X | | | X | |
| Wilson | Sponsor | 200.00 | X | | X | | | | |
| Woodston | Sponsor | 239.00 | X | | X | | | | |

Table XVII presents information dealing with financing senior class activities in Class "A" high schools. Seventeen schools presented factual material dealing with this subject. All of this group made a practice of sponsoring a play from which funds were secured. Ten classes charged dues, while five received a portion of the money collected by the activity ticket. Three classes sold candy and other confections. Other means used were selling merchandise and subscriptions to school papers. The amounts collected by these methods, as shown by Table XVII, varied from \$656.00 to \$60.00. This variation depended upon the size of the school and the number and types of the enterprises sponsored by the class. The most popular form of administrative control seemed to be that of the class sponsor supervising the handling the class funds.

TABLE XVIII

FINANCING SENIOR CLASS ACTIVITIES IN CLASS "B" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | |
|------------|--|-----------------------|-------------------|-------|---------------------|---------------|-------------|
| | | | Carnival | Plays | Sale of merchandise | Fees and dues | Confections |
| Athol | Sponsor | \$ 80.00 | | X | | X | X |
| Courtland | Sponsor | 90.00 | | X | | X | |
| Glen Elder | Class treasurer | 125.00 | | X | | X | |
| Luray | Sponsor | 75.00 | | X | | X | |
| Montrose | Sponsor | 125.00 | | X | X | | |
| Natoma | Class treasurer | 93.00 | | X | | X | |
| Paradise | Class treasurer | 100.00 | | | | X | X |
| Portis | Superintendent | 25.00 | | X | | | |
| Simpson | Principal | 50.00 | | X | | | |
| Waldo | Sponsor | 100.00 | X | X | | | |

Senior classes of Class "B" high schools collected the funds to finance their activities in much the same manner as did the senior classes in larger schools. Table XVIII (above) shows that admissions to plays ranked first and dues ranked second as methods employed. Two senior classes sold confections, and one sold merchandise as means of raising money to carry out their activities. Much more uniformity was displayed in the amounts collected in this group where the largest amount was \$125.00 and the smallest amount was \$25.00. The sponsors were responsible for the finances of the class activities in this group of schools. This was also true of senior classes in class "A" high schools.

TABLE XIX

FINANCING SENIOR CLASS ACTIVITIES IN CLASS "C" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | |
|--------------|---|-----------------------------|-------------------|------------------------|---------------|--------------|
| | | | Plays | Sale of merchandise | Fees and dues | Subscription |
| Ada | Principal | \$ 50.00 | X | | | |
| Barnard | Class treasurer | 70.00 | X | | | |
| Cawker City | Sponsor | 45.00 | X | | | |
| Codell | Class treasurer | 50.00 | | X | X | X |
| Culver | Sponsor | 60.00 | X | | X | |
| Kackley | Class treasurer | 100.00 | X | | X | X |
| Prairie View | Class treasurer | 50.00 | X | | X | |

TABLE XX

FINANCING JUNIOR CLASS ACTIVITIES IN CLASS "A" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | |
|--------------|---|-----------------------------|-------------------|---------------|-----------|-------------|-----------------|
| | | | Admissions | Fees and dues | Carnivals | Confections | Activity Ticket |
| Alton | Class treasurer | \$ 50.00 | X | X | | | |
| Beloit | Sponsor | 176.33 | X | X | | | |
| Beverley | Sponsor | 90.00 | X | X | | | X |
| Clifton | Class treasurer | 85.00 | X | X | | | |
| Concordia | Sponsor | 300.00 | X | | | | X |
| Glasco | Sponsor | 75.00 | X | | | | X |
| Hays | Sponsor | 200.00 | | X | | | |
| Lincoln | Class treasurer | 150.00 | X | | | | |
| Miltonvale | Sponsor | 75.00 | X | | X | X | |
| Palco | Sponsor | 90.00 | X | | | X | |
| Phillipsburg | Commercial instructor | 155.00 | X | X | | | |
| Plainville | Superintendent | 250.00 | X | X | X | X | |
| Russell | Sponsor | 300.00 | X | | | X | |
| Smith Center | Sponsor | 100.00 | | X | | | |
| Stockton | Commercial instructor | 80.00 | X | X | | | |
| Wilson | Sponsor | 200.00 | X | | X | X | |
| Woodston | Sponsor | 200.00 | X | X | | | |

TABLE XXI

FINANCING JUNIOR CLASS ACTIVITIES IN CLASS "B" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | | |
|------------|---|-----------------------------|-------------------|---------------|-----------|-------------|---------------|-----------------|
| | | | Plays | Fees and dues | Carnivals | Confections | Subscriptions | Activity Ticket |
| Athol | Student-treas. | \$ 45.00 | X | | X | X | | |
| Courtland | Sponsor | 50.00 | X | X | | X | | |
| Glen Elder | Class treasurer | 250.00 | X | X | | | | |
| Kirwin | Sponsor | 61.00 | X | | | | | |
| Luray | Sponsor | 125.00 | X | | | X | X | |
| Montrose | Sponsor | 30.00 | X | X | | | | |
| Natoma | Class treasurer | 95.00 | X | X | | X | | |
| Paradise | Class treasurer | 10.00 | | X | | | | |
| Portis | Superintendent | 50.00 | X | | | X | | |
| Simpson | Principal | 50.00 | X | | | | | |
| Waldo | Sponsor | 50.00 | X | X | | | | |

TABLE XXII

FINANCING JUNIOR CLASS ACTIVITIES IN CLASS "C" HIGH SCHOOLS

| Schools | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | | | |
|--------------|---|-----------------------------|-------------------|---------------|-----------|-------------|---------------|
| | | | Plays | Fees and dues | Carnivals | Confections | Subscriptions |
| Ada | Principal | \$ 50.00 | X | | | | |
| Barnard | Class treasurer | 100.00 | X | | | | |
| Cawker City | Superintendent | 45.00 | X | | | | |
| Codell | Class treasurer | 50.00 | | X | X | X | |
| Culver | Principal | 75.00 | X | | X | | |
| Formoso | Sponsor | 25.00 | X | | X | | |
| Kackley | Class treasurer | 50.00 | X | | | | |
| Prairie View | Class treasurer | | X | | X | | |

Tables XX, XXI and XXII will be discussed collectively in order to avoid needless repetition. This procedure has certain advantages because the three tables referred to all deal with financing junior class activities in different high schools. The problems arising from these tables are similar in many respects. The methods used by junior classes to obtain money were all the same. The principal method used by all the junior classes was the sponsoring of plays. The admissions collected from these plays, along with their portion of the activity ticket, were used by 91% of the classes. More junior classes collected dues in the larger schools than in the Class "C" schools. Junior classes made a practice of selling confections in more cases than did the senior classes. Eight junior classes conducted carnivals while one sold subscriptions to the school paper. Class "A" schools ranged from \$300.00 to \$75.00, Class "B" schools ranged from \$250.00 to \$10.00, and Class "C" schools ranged from \$100.00 to \$25.00.

Seventeen schools gave the administrative responsibility of the finances of the junior class to the sponsor; while eleven permitted student treasurers to have this responsibility. Five superintendents (or principals) directly handled the junior class funds. Commercial teachers directed the finances of junior classes in two instances.

TABLE XXIII

FINANCING GIRL RESERVES ACTIVITIES IN HIGH SCHOOLS

| School | Annual amount handled | Methods of getting money | | | | | | | | | |
|-------------|-----------------------|--------------------------|-------------|-----------|---------------|------------|-------------|-------|------------------|-------------|----------|
| | | Fees and dues | Confections | Carnivals | Book exchange | Food sales | Box suppers | Plays | Serving banquets | Style shows | Y.W.C.A. |
| Agra | \$ 50.00 | X | X | X | | | | | | | |
| Alton | 65.00 | X | X | X | | | X | | | | |
| Barnard | 40.00 | X | X | | | | | | | | |
| Beloit | 220.01 | X | X | | X | X | | X | | | |
| Beverley | 100.00 | X | X | | | | | X | | | |
| Cawker City | 50.00 | X | X | X | | | | | | | |
| Concordia | 100.00 | X | X | | | | | | | X | |
| Courtland | 10.00 | X | X | | | | | | | | |
| Culver | 34.00 | | X | X | | | X | X | | | |
| Formoso | 21.00 | X | X | X | | | | | | | |
| Glasco | 170.00 | X | X | | | | | | | | |
| Glen Elder | 75.00 | X | X | X | | | | | | | |
| Hays | 100.00 | X | X | | | | | | | | |
| Kirwin | 20.00 | | | | | | X | X | | | |
| Lebanon | 87.00 | X | X | X | | | | | X | | |

TABLE XXIII (Continued)

| Schools | Annual amount handled | Methods of getting money | | | | | | | | | |
|--------------|-----------------------|--------------------------|-------------|-----------|---------------|------------|-------------|-------|------------------|------------|----------|
| | | Fees | Confections | Carnivals | Book exchange | Food sales | Box suppers | Plays | Serving banquets | Style show | Y.W.C.A. |
| Lincoln | \$250.00 | X | X | X | X | | | | | | |
| Logan | 25.00 | X | X | | | | | X | | | |
| Mankato | 200.00 | X | X | X | | | | | | | |
| Miltonvale | 45.00 | X | X | X | | | | | | | |
| Minneapolis | 150.00 | | X | | X | | | | | | |
| Montrose | 20.00 | | X | | | | | | | | |
| Osborne | 200.00 | X | | | | | | X | | | |
| Palco | 112.00 | | X | X | | | | | | | |
| Portis | 20.00 | | X | X | | | | | | | |
| Prairie View | 22.00 | X | | | | | | | | | |
| Russell | 100.00 | X | X | | | | | | | | |
| Simpson | 80.00 | | X | X | | | | | | | |
| Stockton | 40.00 | X | X | | | | | | | | |
| Woodston | 115.00 | X | X | X | | | | X | | | |

Table XXIII (above) presents information concerning the financing of Girl Reserves organizations. This table shows that Girl Reserves used a larger number of ways to secure money than any other organization included in this study. Ten methods were listed. They are in the order of their popularity: sale of confections, fees, carnivals, book exchanges, box suppers, the serving of banquets, food sales, style shows, and subscriptions from the Y.W.C.A. The amounts each club collected varied from \$250.00 to \$10.00. The most popular method of administrative control for this activity was for the sponsor for the organization to care for this supervision.

TABLE XXIV

FINANCING HI-Y CLUB ACTIVITIES IN HIGH SCHOOLS

| School | Title of person where responsibility is centered | Annual amount handled | Ways to get money | | |
|--------------|--|-----------------------|-------------------|---------------------|---------------|
| | | | Carnivals | Sale of Confections | Dues and fees |
| Alton | Treasurer | \$ 65.00 | X | X | X |
| Barnard | Treasurer | 30.00 | | X | X |
| Beloit | Sponsor | 361.59 | | X | X |
| Concordia | Sponsor | 125.00 | | | |
| Downs | Treasurer | 17.00 | | X | |
| Glasco | Sponsor | 50.00 | | X | X |
| Hays | Sponsor | 100.00 | | X | X |
| Lincoln | Treasurer | 50.00 | X | X | X |
| Mankato | Treasurer | 175.00 | | X | X |
| Miltonvale | Sponsor | 35.00 | X | X | X |
| Minneapolis | Treasurer | 250.00 | X | | X |
| Osborne | Sponsor | 155.00 | | | X |
| Smith Center | Sponsor | 150.00 | X | X | X |
| Woodston | Principal | 125.00 | X | X | X |

The Hi-Y club used a minimum number of methods to secure funds for that activity. This was a definite contrast with the report of the Girl Reserves. The organizations are of the same type in that they are religious in nature. One would assume that these organizations would employ the same methods. Table XXIV does not bear this out. The Hi-Y clubs listed only three methods which they used to secure money. Dues were most widely used. Many schools finance their Hi-Y clubs by permitting them to sell confections. Six clubs sponsor carnivals. In this organization the amounts collected varied from \$361.59 to \$30.00. The sponsor was the most popular administrator of the finances of this organization. Other clubs used the club treasurer in this capacity.

TABLE XXV

FINANCING MUSIC ACTIVITIES IN HIGH SCHOOLS

| School | Annual amount handled | Grants from board | Carnivals | Sale of confections | Admissions |
|--------------|-----------------------|-------------------|-----------|---------------------|------------|
| Alton | \$ 70.00 | | | | X |
| Barnard | 550.00 | X | X | | |
| Concordia | 175.00 | | | | X |
| Culver | 50.00 | | X | | |
| Damar | 40.00 | | | X | X |
| Glasco | 669.00 | X | X | | |
| Glen Elder | 80.00 | | | | X |
| Kirwin | 27.50 | | | | X |
| Luray | 20.00 | | X | X | |
| Mankato | 125.00 | | | | X |
| Miltonvale | 60.00 | | | | |
| Montrose | 25.00 | | | | X |
| Norway | 40.00 | | | X | X |
| Palco | 60.00 | | | | X |
| Phillipsburg | 418.75 | X | X | | X |
| Plainville | 153.00 | | | | X |
| Portis | 45.00 | | | | X |
| Stockton | 95.00 | | | | X |
| Waldo | 75.00 | | | X | X |
| Wilson | 150.00 | | | | X |

Table XXV (above) presents information concerning the financial administration of music as an extra-curricular activity. An accurate picture cannot be presented in this table because it was impossible to differentiate between the music which was included in the formal curriculum and the part of the music program which was strictly extra-curricular. The first type was financed by tax money paid by the board while the latter was financed by other means. Twenty schools presented factual material dealing with the problem of financing musical activities in the high school. Fifteen of these schools presented programs to which they charged admissions. Four schools sold confections and four sponsored carnivals. Three received grants from the school boards to finance this part of the music activity.

| School | Year | Income | Expenses | Balance |
|--------|---------|--------|----------|---------|
| Adrian | 1925-26 | 11.50 | 10.00 | 1.50 |
| Albion | 1925-26 | 10.00 | 10.00 | 0.00 |
| Alpena | 1925-26 | 10.00 | 10.00 | 0.00 |
| Alpena | 1926-27 | 10.00 | 10.00 | 0.00 |
| Alpena | 1927-28 | 10.00 | 10.00 | 0.00 |
| Alpena | 1928-29 | 10.00 | 10.00 | 0.00 |
| Alpena | 1929-30 | 10.00 | 10.00 | 0.00 |
| Alpena | 1930-31 | 10.00 | 10.00 | 0.00 |
| Alpena | 1931-32 | 10.00 | 10.00 | 0.00 |
| Alpena | 1932-33 | 10.00 | 10.00 | 0.00 |
| Alpena | 1933-34 | 10.00 | 10.00 | 0.00 |
| Alpena | 1934-35 | 10.00 | 10.00 | 0.00 |
| Alpena | 1935-36 | 10.00 | 10.00 | 0.00 |
| Alpena | 1936-37 | 10.00 | 10.00 | 0.00 |
| Alpena | 1937-38 | 10.00 | 10.00 | 0.00 |
| Alpena | 1938-39 | 10.00 | 10.00 | 0.00 |
| Alpena | 1939-40 | 10.00 | 10.00 | 0.00 |
| Alpena | 1940-41 | 10.00 | 10.00 | 0.00 |
| Alpena | 1941-42 | 10.00 | 10.00 | 0.00 |
| Alpena | 1942-43 | 10.00 | 10.00 | 0.00 |
| Alpena | 1943-44 | 10.00 | 10.00 | 0.00 |
| Alpena | 1944-45 | 10.00 | 10.00 | 0.00 |
| Alpena | 1945-46 | 10.00 | 10.00 | 0.00 |
| Alpena | 1946-47 | 10.00 | 10.00 | 0.00 |
| Alpena | 1947-48 | 10.00 | 10.00 | 0.00 |
| Alpena | 1948-49 | 10.00 | 10.00 | 0.00 |
| Alpena | 1949-50 | 10.00 | 10.00 | 0.00 |
| Alpena | 1950-51 | 10.00 | 10.00 | 0.00 |
| Alpena | 1951-52 | 10.00 | 10.00 | 0.00 |
| Alpena | 1952-53 | 10.00 | 10.00 | 0.00 |
| Alpena | 1953-54 | 10.00 | 10.00 | 0.00 |
| Alpena | 1954-55 | 10.00 | 10.00 | 0.00 |
| Alpena | 1955-56 | 10.00 | 10.00 | 0.00 |
| Alpena | 1956-57 | 10.00 | 10.00 | 0.00 |
| Alpena | 1957-58 | 10.00 | 10.00 | 0.00 |
| Alpena | 1958-59 | 10.00 | 10.00 | 0.00 |
| Alpena | 1959-60 | 10.00 | 10.00 | 0.00 |
| Alpena | 1960-61 | 10.00 | 10.00 | 0.00 |
| Alpena | 1961-62 | 10.00 | 10.00 | 0.00 |
| Alpena | 1962-63 | 10.00 | 10.00 | 0.00 |
| Alpena | 1963-64 | 10.00 | 10.00 | 0.00 |
| Alpena | 1964-65 | 10.00 | 10.00 | 0.00 |
| Alpena | 1965-66 | 10.00 | 10.00 | 0.00 |
| Alpena | 1966-67 | 10.00 | 10.00 | 0.00 |
| Alpena | 1967-68 | 10.00 | 10.00 | 0.00 |
| Alpena | 1968-69 | 10.00 | 10.00 | 0.00 |
| Alpena | 1969-70 | 10.00 | 10.00 | 0.00 |
| Alpena | 1970-71 | 10.00 | 10.00 | 0.00 |
| Alpena | 1971-72 | 10.00 | 10.00 | 0.00 |
| Alpena | 1972-73 | 10.00 | 10.00 | 0.00 |
| Alpena | 1973-74 | 10.00 | 10.00 | 0.00 |
| Alpena | 1974-75 | 10.00 | 10.00 | 0.00 |
| Alpena | 1975-76 | 10.00 | 10.00 | 0.00 |
| Alpena | 1976-77 | 10.00 | 10.00 | 0.00 |
| Alpena | 1977-78 | 10.00 | 10.00 | 0.00 |
| Alpena | 1978-79 | 10.00 | 10.00 | 0.00 |
| Alpena | 1979-80 | 10.00 | 10.00 | 0.00 |
| Alpena | 1980-81 | 10.00 | 10.00 | 0.00 |
| Alpena | 1981-82 | 10.00 | 10.00 | 0.00 |
| Alpena | 1982-83 | 10.00 | 10.00 | 0.00 |
| Alpena | 1983-84 | 10.00 | 10.00 | 0.00 |
| Alpena | 1984-85 | 10.00 | 10.00 | 0.00 |
| Alpena | 1985-86 | 10.00 | 10.00 | 0.00 |
| Alpena | 1986-87 | 10.00 | 10.00 | 0.00 |
| Alpena | 1987-88 | 10.00 | 10.00 | 0.00 |
| Alpena | 1988-89 | 10.00 | 10.00 | 0.00 |
| Alpena | 1989-90 | 10.00 | 10.00 | 0.00 |
| Alpena | 1990-91 | 10.00 | 10.00 | 0.00 |
| Alpena | 1991-92 | 10.00 | 10.00 | 0.00 |
| Alpena | 1992-93 | 10.00 | 10.00 | 0.00 |
| Alpena | 1993-94 | 10.00 | 10.00 | 0.00 |
| Alpena | 1994-95 | 10.00 | 10.00 | 0.00 |
| Alpena | 1995-96 | 10.00 | 10.00 | 0.00 |
| Alpena | 1996-97 | 10.00 | 10.00 | 0.00 |
| Alpena | 1997-98 | 10.00 | 10.00 | 0.00 |
| Alpena | 1998-99 | 10.00 | 10.00 | 0.00 |
| Alpena | 1999-00 | 10.00 | 10.00 | 0.00 |
| Alpena | 2000-01 | 10.00 | 10.00 | 0.00 |
| Alpena | 2001-02 | 10.00 | 10.00 | 0.00 |
| Alpena | 2002-03 | 10.00 | 10.00 | 0.00 |
| Alpena | 2003-04 | 10.00 | 10.00 | 0.00 |
| Alpena | 2004-05 | 10.00 | 10.00 | 0.00 |
| Alpena | 2005-06 | 10.00 | 10.00 | 0.00 |
| Alpena | 2006-07 | 10.00 | 10.00 | 0.00 |
| Alpena | 2007-08 | 10.00 | 10.00 | 0.00 |
| Alpena | 2008-09 | 10.00 | 10.00 | 0.00 |
| Alpena | 2009-10 | 10.00 | 10.00 | 0.00 |
| Alpena | 2010-11 | 10.00 | 10.00 | 0.00 |
| Alpena | 2011-12 | 10.00 | 10.00 | 0.00 |
| Alpena | 2012-13 | 10.00 | 10.00 | 0.00 |
| Alpena | 2013-14 | 10.00 | 10.00 | 0.00 |
| Alpena | 2014-15 | 10.00 | 10.00 | 0.00 |
| Alpena | 2015-16 | 10.00 | 10.00 | 0.00 |
| Alpena | 2016-17 | 10.00 | 10.00 | 0.00 |
| Alpena | 2017-18 | 10.00 | 10.00 | 0.00 |
| Alpena | 2018-19 | 10.00 | 10.00 | 0.00 |
| Alpena | 2019-20 | 10.00 | 10.00 | 0.00 |
| Alpena | 2020-21 | 10.00 | 10.00 | 0.00 |
| Alpena | 2021-22 | 10.00 | 10.00 | 0.00 |
| Alpena | 2022-23 | 10.00 | 10.00 | 0.00 |
| Alpena | 2023-24 | 10.00 | 10.00 | 0.00 |
| Alpena | 2024-25 | 10.00 | 10.00 | 0.00 |

TABLE XXVI

FINANCING SOPHOMORE CLASS ACTIVITIES IN HIGH SCHOOLS

| School | Title of person where responsibility is centered | Annual amount handled | Ways to get money | |
|--------------|--|-----------------------|------------------------|---------------|
| | | | Sales of contributions | Dues and fees |
| Alton | Class treasurer | \$ 10.00 | | X |
| Barnard | Class treasurer | 5.00 | | X |
| Beloit | Sponsor | 23.39 | X | X |
| Clifton | Class treasurer | 20.00 | | X |
| Codell | Class treasurer | 12.00 | | X |
| Downs | Class treasurer | 18.00 | | X |
| Glen Elder | Class treasurer | 15.00 | | X |
| Kackley | Class treasurer | 1.00 | | X |
| Natoma | Class treasurer | 3.60 | | X |
| Paradise | Class treasurer | 10.00 | X | X |
| Plainville | Superintendent | 18.48 | | X |
| Prairie View | Class treasurer | 14.00 | | X |
| Russell | Sponsor | 50.00 | | X |
| Stockton | Class treasurer | 7.00 | | X |
| Wilson | Sponsor | 50.00 | | X |
| Woodston | Sponsor | 10.00 | | X |

Table XXVI gives information presented by sixteen high schools dealing with financing sophomore class activities. The table shows that all the schools collected money for this class by dues. In addition, two classes sold confections. The table plainly shows that sophomore classes do not raise and spend large sums of money which, no doubt, accounts for the few schools that reported upon this organization. Twelve schools permitted the class treasurers to be responsible for the funds of this class.

TABLE XXVII

FINANCING FRESHMAN CLASS ACTIVITIES IN HIGH SCHOOLS

| School | Title of person where responsi- bility is cen- tered | Annual amount handled | Ways to get money | | | |
|--------------|---|-----------------------------|-------------------|-----------|-------|------------------------|
| | | | Fees | Carnivals | Plays | Sale of Confections |
| Ada | Class treasurer | \$ 25.00 | | X | | |
| Alton | Treasurer | 10.00 | X | | | |
| Barnard | Superintendent | 5.00 | X | | | |
| Beloit | Sponsor | 21.80 | X | | | |
| Clifton | Class treasurer | 20.00 | X | | | |
| Codell | Class treasurer | 10.00 | X | | | |
| Downs | Sponsor | 15.00 | X | | | |
| Glen Elder | Treasurer | 15.00 | X | | | |
| Natoma | Class treasurer | 3.65 | X | | | |
| Paradise | Treasurer | 3.00 | X | | | |
| Plainville | Superintendent | 56.23 | X | X | | X |
| Prairie View | Class treasurer | 14.00 | X | | | |
| Russell | Sponsor | 50.00 | X | | | |
| Stockton | Sponsor | 30.00 | X | | X | |
| Wilson | Sponsor | 50.00 | X | | | |
| Woodston | Sponsor | 10.00 | X | | | |

Table XXVII is very similar to Table XXVI. Fees served as the most important way by which freshmen classes finance their activities. Two classes sponsored carnivals, one a play, and one sold confections. The amounts handled were small, and were largely left with the class treasurer. The freshman-class activities were usually financed by special assessments for each particular enterprise. /This was also true of the sophomore class.

TABLE XXVIII

FINANCING MISCELLANEOUS EXTRA-CURRICULAR ACTIVITIES

| Activities | Schools | Annual amount handled | Methods used to get money |
|---------------------------|--------------|-----------------------|---|
| Future Farmers of America | Beloit | \$ 20.00 | Dues |
| | Beverley | 200.00 | Dues, plays, turkey shoots sale of confections |
| | Concordia | 20.00 | Picture shows |
| | Glasco | 24.90 | Dues, carnival, and sale of scrap iron |
| | Lebanon | 120.00 | Dues, carnival, sale of confections, grants from the board. |
| | Miltonvale | 36.00 | Carnival, sale of confections, grants from the Lions Club. |
| Dramatics | Agra | 90.00 | Admissions to plays |
| | Clyde | 50.00 | Admissions and dues |
| | Damar | 125.00 | Admissions and sale of confections |
| | Hays | | Admissions |
| | Lovewell | 75.00 | Admissions |
| | Phillipsburg | 43.00 | Admissions |
| | Smith Center | 80.00 | -Admissions and tag days |

TABLE XXVIII (Continued)

| Activities | Schools | Annual amount handled | Method used to get money |
|--------------|--------------|-----------------------|---|
| School Paper | Athol | \$ 35.00 | Subscriptions, advts. Activity Ticket |
| | Beloit | 184.83 | Subscriptions, " |
| | Beverley | 90.00 | " " |
| | Codell | 75.00 | " " |
| | Glen Elder | 100.00 | " " |
| | Minneapolis | 170.00 | " " |
| | Palco | 64.00 | " " |
| | Plainville | 85.96 | " " |
| Pep Clubs | Beloit | 172.50 | Dues, carnivals, check room, food sales |
| | Clyde | 10.00 | Dues, confections, fines |
| | Concordia | 30.00 | Sale of confections |
| | Downs | 10.00 | Dues |
| | Glasco | 73.00 | Sale of confections |
| | Glen Elder | 50.00 | Dues, carnivals, sale of confections |
| | Lebanon | 20.00 | Sale of confections |
| | Prairie View | 20.00 | Sale of confections |
| | Smith Center | 25.00 | Sale of confections, dues |
| | Wilson | 50.00 | Sale of confections |

TABLE XXVIII (Continued)

| Activities | School | Annual amount handled | Methods used to get money |
|---------------------|--------------|-----------------------|--|
| Annuals | Athol | \$ 60.00 | Sale of books and advertisement |
| | Beloit | 287.60 | " |
| | Codell | 50.00 | " |
| | Luray | 115.00 | " |
| | Mankato | 225.00 | " |
| | Norway | 75.00 | " |
| | Palco | 226.00 | " |
| | Smith Center | 400.00 | " |
| | Waldo | 75.00 | " |
| Home Economics Club | Courtland | 15.00 | Sale of confections |
| | Miltonvale | 12.50 | Carnivals, dues, and sale of confections |
| | Palco | 30.00 | Sale of confections |
| | Waldo | 50.00 | Serving banquets |
| | Woodston | 75.00 | Play, confections, and serving banquets |
| 4-H Clubs | Alton | 40.00 | Play, confections |
| | Delphos | 50.00 | Sale of confections |

TABLE XXVIII (Continued)

| Activities | School | Annual amount handled | Methods used to get money |
|----------------------------|-------------|-----------------------|---|
| Lyceum Programs | Beverley | \$165.00 | Admissions |
| | Glasco | 188.00 | Admissions |
| | Miltonvale | 175.00 | Admissions |
| | Russell | 200.00 | Admissions |
| Girls Athletic Association | Beloit | 38.69 | Dues, confections, prom. |
| | Concordia | 35.00 | Sale of confections |
| | Osborne | 40.00 | Dues, confections, box supper |
| Student Councils | Beloit | 443.94 | Activity ticket, confections, banquet |
| | Minneapolis | 1800.00 | Activity ticket, dues, grants from the board. |
| | Norway | | |
| | Woodston | 25.00 | Grant from the board |
| Girl Scouts | Formoso | 15.00 | Dues, carnival |
| | Osborne | 35.00 | Dues, grant from the board |
| Boy Scouts | Osborne | 200.00 | Dues, grant from the board |
| | Wilson | 600.00 | Sponsor soft-ball league during the summer |

TABLE XXVIII (Continued)

| Activities | School | Annual amount handled | Methods used to get money |
|------------------|-----------|-----------------------|------------------------------------|
| Debate | Lebanon | \$ 75.00 | Grants from the board, tournaments |
| Knitting Club | Damar | 10.00 | Dues |
| Forensics | Russell | 200.00 | Play, grants from the board |
| Journalism | Courtland | 45.00 | Subscriptions |
| | Glasco | 50.00 | Subscriptions, Activity ticket |
| Boys Club | Wilson | 175.00 | Book exchange |
| Summer soft-ball | Osborne | 100.00 | Dues |

Table XXVIII is self-explanatory in that the activities are listed at the left. The schools that sponsor the listed activities are listed in the second column. Column four presents methods used by the activities to secure money with which to carry out their activity.

CHAPTER III

CONCLUSIONS AND RECOMMENDATIONS

The author of this thesis has presented conditions as they were found to exist in the schools of North Central Kansas. The answers received, and presented in table form in the body of the thesis, warrant certain conclusion.

The study centers around six major problems. They are as follows:

1. What are the general methods of administrative control of extra-curricular finances and where is that responsibility centered?
2. To what extent are extra-curricular activities financed by funds collected from taxes?
3. To what extent are budgets made of activity funds?
4. Are audits of activity accounts made? If so what groups conduct them?
5. How extensively are activity tickets used in high schools in North Central Kansas?
6. What organizations are sponsored in these schools, and how do these organizations secure funds for their activity?

The study revealed that schools of North Central Kansas used methods which were similar to the methods mentioned in other studies, which were reviewed in the opening chapter of this thesis. Ballenger⁶ found that, of the 84 schools included in his study of 1926-27, about 6% of the schools kept no record of the finances of extra-curricular activities. Not one school included in this study made this practice. The majority of the schools included in studies by Ballenger, McKown and Horner⁷ centralized the control of finances of activities. This was also true of the schools of North Central Kansas. The method of administrative control of finances of activities which were centralized in the Commercial Department all possessed principles similar to those presented by Karns⁸ in his thesis as being the system used in the Concordia high school.

There was little or no uniformity in specific methods employed by administrators in the supervision of finances of extra-curricular activities. Each school seemed to use that system of control which best served the needs for that particular school. For instance: Those schools who had

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6. Ballenger, Roy C. "Study of the Methods of Administering Extra-Curricular Finances." (In High School Teacher, 2:363-64. 367, November 1926).
 7. McKown, Harry C. and Horner, Myers B. Financial Administration of Extra-Curricular Activities.
 8. Karns, Henry Daniel. The Organization and Financing of Extra-curricular Activities in the Concordia High School. Master's Thesis, Kansas State College of Agriculture and Applied Science, 1933.

secretaries to the superintendent or to the board gave the duty of supervising the finances to this individual. The Class "B" schools, which were all smaller schools, gave these duties to the superintendent or principal. The class "C" schools relegated the duties of supervision of the finances to the sponsors of each organization.

There is a trend toward the use of certified public accountants to audit the accounts of all public institutions. In view of this trend a study of the practices in the schools of North Central Kansas presents an interesting study. Two schools made a practice of having a certified public accountant audit their financial accounts. The schools included in this study had some type of an audit in 52% of the cases. The boards of education served as the auditing body in most instances.

A similar study shows that but 27% of the schools prepared budgets for their activities. There may be some correlation between the practice of making a budget and the use of activity tickets since the same percent prepare budgets as have activity tickets.

Twenty-three different methods were listed as being employed by activities to secure funds. The most popular were: admissions, fees, carnivals, sale of confections, and grants from the board.

The writer feels that in the light of the information obtained from the tables that were presented certain observations and suggestions can be made:

1. Schools in North Central Kansas have adopted methods of administrative control of the finances of activities which are quite adequate and serve the needs of each particular school.
2. Budgets of the finances of the extra-curricular activities should be made, because it would present a more business-like method of control, and one conforming with the general trend in public finance.
3. Audits should be made of the financial records of all organizations. This would protect the administrator as well as teach students the value of proper bookkeeping.
4. The public recognizes that activities contribute to the education of the pupil. If this is true, then it would seem just to expect taxes to aid in the support of these activities.

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