

A STUDY OF THE ADMINISTRATION OF
THE ACTIVITY FUNDS IN CERTAIN HIGH SCHOOLS OF OKLAHOMA

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IN CERTAIN HIGH SCHOOLS OF OKLAHOMA

By

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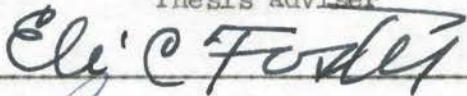
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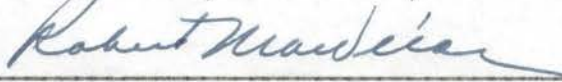
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Thesis Approved:



Thesis Adviser




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A. and M. College
July 15, 1953

D. P. M.

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CHAPTER I
INTRODUCTION

With the observable present-day growth of extra-curricular, co-curricular, or extraclassroom activity funds in the modern high school, it becomes imperative that sound and business-like administrative policies be formulated and adhered to in the methods of collections and disbursement of these funds. A survey of the pertinent literature reveals that in the past as many diversified accounting practices prevailed as there were different schools; extraclass collections were kept in a box in the principal's office,¹ in the desk drawers, or in a personal bank account; the methods of recording the incomes and expenditures varied from no records at all to separate and decentralized individual accounts for each organization of the school; audits were impossible or never made. Carelessness or lack of bookkeeping knowledge might result in embarrassing or disastrous situations for the "status" leaders in charge of activity funds.

The Problem

The purpose of this study is to evaluate the current practices in the administration of activity funds in some Oklahoma high schools to

¹Will French, J. Dan Hull, and B. L. Dodds, American High School Administration (New York, 1951), p. 292.

determine whether or not sufficient safeguards are being used for the protection of these funds. This involves three steps: first, to develop criteria for evaluating practices; second, to survey the practices; and third, to evaluate the practices.

General Procedure

The procedure used in this study was the development of criteria through an analysis of related studies, the survey of present practices in sixty selected schools by means of a questionnaire, and the comparison of findings in the survey with the criteria given as the result of the analysis.

CHAPTER II

ANALYSIS AND INTERPRETATION OF DATA

Summary of Previous Investigations

The study of previous investigations of student activity fund policies and practices shows that the increase of activity incomes has created a positive need for better administrative methods and procedures.

In 1931 a study of one hundred and eight schools from all sections of the United States revealed that there was a "real need for a formulated method or system of financial administration suitable for use in the small to medium secondary school" as many thousands of dollars flowed through the fund annually. A central treasury system was advocated.²

Another investigation made in 1938 of the extra-curricular activity finances and accounting to two hundred and eleven high schools in Kansas and four Missouri high schools discovered a "year after year hit-or-miss, haphazard manner" of accounting for activity money.³

During the 1941 session of the Kansas Legislature, the House called for a study of the State High School Activity Association. The evidence submitted pointed out the confusion which existed over what funds were included in the activities account and the proper method of handling

²Gordon P. Corbitt, A Method of Financial Administration of Extra-Curricular Activities in Small to Medium Size High Schools (unpublished M. A. thesis, Department of School Administration, Ohio State University, 1931), p. 12.

³Dora Durham, The Management of Extra-Curricular Activity Finances and Accounting in High Schools (unpublished M. A. thesis, Department of Education, University of Kansas, 1938), p. 15.

these funds. This report resulted in an appointment of a committee of Kansas high school principals "for the purpose of developing policies and specific methods of procedure" of activities. The State Board of Education accepted the committee's recommendations and copies of the report were printed and distributed to all principals in the state:⁴

STANDARD I--Each person responsible for the final receipt of money and for issuing and signing general receipts and checks should be bonded with a surety bond in an amount equal to the largest anticipated amount of money on hand at any time during the year.

STANDARD II--All receipts should be issued from duplicate or triplicate receipt books with both original and carbon-copy receipts serially numbered and accounted for.

STANDARD III--All disbursements should be by bank check with supporting voucher. In the signing of voucher and check at least two signatures, those of the high-school principal or superintendent and the sponsor of the individual activity account, should be required.

STANDARD IV--A simple columnar bound or loose-leaf book is recommended for keeping the accounts. In the general summary of the fund, the distribution of assets in banks and other places, and the individual activity accounts may be shown in adjoining columns in such manner as to present easily page-by-page balances.

STANDARD V--It is recommended that summary statements of all accounts be prepared as of the close of each calendar month, or other similar period, including bank reconciliation, and that copies of such statements be placed on file in the high-school principal's or superintendent's office and the board of education or school-district office.

STANDARD VI--All activity accounts should be audited at regular periods of one or two years, preferably by a licensed municipal accountant under the direction of the board of education or school-district board. It is preferable that this audit be annual. One copy of the auditor's report should be placed on file, with the account book, in the high-school principal's or superintendent's office, and one filed with the clerk of the board of education or secretary of the school board. Upon any change in the managing personnel the responsibility of the

⁴George L. Cleland, "A Centralized System of Accounting for Student Activity Funds," The Bulletin of the National Association of Secondary-School Principals, XXVIII (January, 1944), 29-46.

assuming official or sponsor should be determined by an audit of the books or by an agreed statement of assets and liabilities of the fund or account.

STANDARD VII—It is further suggested that the best accounting procedure and educative practice implies operation of each separate account under a planned budget, as largely as possible with the co-operation of the students of the school.

In some states, the school code is very explicit about extra-curricular fund procedures. For example, the Ohio statutes stipulate:⁵

All fund or revenues for pupil activity organizations should be a part of one general activities fund under the supervision of a capable treasurer. Properly approved forms and procedures for accounting of all funds should be used. Periodical audits should be made and a statement of all funds published. A complete financial report should be made at least semi-annually.

Erect a flexible, efficient but simple procedure and engineer into accounting system many opportunities for learning: student assistants can help and learn simultaneously.

Activity fund regulations are explained in Section 511 of the School Laws of Pennsylvania, Public School Code of 1949.⁶

- (a) The board of school directors in every school district shall prescribe, adopt, and enforce such reasonable rules and regulations as it may deem proper, regarding:
- (1) the management, supervision, control, or prohibition of exercises, athletics, or games of any kind, school publications, debating, forensic, dramatic, musical, and other activities related to the school program, including raising and disbursing funds for any or all of such purposes and scholarships.
 - (2) the organization, management, supervision, control, financing, or prohibition of organizations, clubs, societies, and groups of members of any class or school, and may provide for the suspension, dismissal, or other reasonable penalty in the case of any appointee, professional or other employee or pupil who violates any of such rules or regulations.

⁵ L. Cratty, "System for Handling Funds of Pupil Activities," Business Education World, XXVIII (June, 1948), 587-589.

⁶ School Laws of Pennsylvania, Public School Code of 1949, p. 64-65.

A special committee representing educational organizations of New York State and the State Education Department prepared a finance pamphlet, "The Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds", which includes regulations of the Commissioner of Education on financial accounting of extraclassroom funds and internal school funds in which free school districts and cities having a population of less than one million.⁷

Ben J. Ellsworth made an investigation of the programs of administration of activity funds used in sixty Oklahoma high schools for the school year 1939-1940. The comparative study of practices in certain small, medium, and large high schools resulted in an appraisal of the merits of the methods of receipts and expenditures and accounting systems used in these schools. Included in his list of recommendations was that the Department of Education Bulletin of June 30, Number 112-n, 1939, be put into effect:⁸

All monies received from student activities should be accounted for in a strictly business-like manner. All monies collected for the various activities should be handled through the central offices where permanent records should be kept. Straight-forward and sound bookkeeping procedures will remove any doubt in the school and the community as to how much money has been collected and for what purpose it has been expended. Periodic reports should be made to (1) the interested activity, (2) the superintendent and the board of education, and (3) the school and the community.

An attempt was made in the State Legislature of Oklahoma to legalize the control of activity funds in March, 1938; a bill was introduced,

⁷University of the State of New York Bulletin, Number 1276, September 1, 1944, p. 38.

⁸Ben J. Ellsworth, The Administration of the Activity Funds of Selected High Schools in Oklahoma (unpublished M. A. thesis, Department of Education, University of Oklahoma, 1940), p. 49.

referred to the committee on retrenchment and reform, but it did not become law.⁹

In 1941 criticism of the mismanagement of activity funds was called to the attention of the State Legislature. The Education Committee made a study of the problems involved in the administration of activity funds. As a result a bill was passed in which an attempt was made to set up a few rules and regulations to improve the administration of student activity funds. This law comprises sections 70 and 71 of the Oklahoma School Law. The rules and regulations set out in this statute give the local board of education complete control of all activity funds; direct the local board to adopt rules and regulations for the management of all activity funds, require the custodian of said funds to be bonded, and that an annual audit be made of these funds. The statute reads as follows:¹⁰

SECTION 70. FUNDS--CONTROL--RULES AND REGULATIONS:

The board of education of each school district shall exercise complete control over all funds on hand or hereafter received or collected from all student activities conducted in such school district including all funds received or collected from students and others and admission to athletic contests, school plays and any and all other school activities and from the sale of student activity tickets.

The board of education of each school district is hereby authorized and directed to adopt appropriate rules and regulations governing the handling and expenditure of such funds and shall require the custodian or custodians thereof to make a full and true accounting for all funds which may come into their possession or under their control and shall require such custodians to give a bond in such amount as the board may deem necessary. Provided, however, the cost of the bond shall be paid out of such activity funds.

⁹Ibid., p. 50.

¹⁰School Laws of Oklahoma, 1951, p. 35-36.

SECTION 71. STUDENT ACTIVITY FUNDS--ANNUAL AUDIT

The board of education of each school district shall likewise provide for an annual audit of all such student activity funds, the cost to be paid out of such funds. The original report of such audit shall be delivered to the board of education and a copy thereof shall be furnished the treasurer of the school district.

Criteria for Administration of Activity Fund

The following criteria are a derivation of the more desirable practices and policies incorporated in the different investigations reviewed and in the literature dealing with the administration of student activity funds:

CRITERION 1. Rules and regulations to govern administration of activity funds should be set up by the board of education.

Student activity funds are an integral part of the school's financial program and should be supervised by the superintendent and board of education.¹¹ "Properly controlled, adequately supervised and soundly financed extra-curricular activities constitute a desirable part of any education program," avers G. Baker Thompson.¹² Legislation in some states¹³ requires that boards of education set up rules and regulations for the conduct, operation and maintenance of co-curricular activities.¹⁴

¹¹The American School Superintendency, Thirteenth Yearbook, American Association of School Administrators (Washington, D. C., 1952), p. 663.

¹²G. Baker Thompson, "What Is Effective Administration of Pupil Activity Finances?" The Bulletin of the National Association of Secondary-School Principals, XXXIII (April, 1949), 287.

¹³"The Safeguarding, Accounting and Auditing of Extraclassroom Activity Fund," Finance Pamphlet 2, University of the State of New York Bulletin (September, 1944), 7.

¹⁴School Laws of Oklahoma, 1951, p. 35.

CRITERION 2. The sponsor and officers of each activity should submit an annual budget at the beginning of the school year.

A budget is of primary importance but little literature is available on just what constitutes a "well-made student body budget". A good budget should have a balance to carry forward approximately equal to the balance brought forward.¹⁵ Representatives from all organizations should participate in formulating a budget to insure adequate allowance for all student activities. The budget should be approved in its final form by the central organization and faculty sponsors.¹⁶ Although the estimates may not suffice,¹⁷ and may need some time for adjustment, it is of vital importance¹⁸ that a budget be prepared, accepted, and adhered to closely.¹⁹

CRITERION 3. Each activity must have administrative approval and adult sponsorship.

It is impossible to teach proper skills concerning activity funds unless a careful plan of administration is followed.²⁰ The principal has the responsibility to closely supervise the activity funds of his school,²¹

¹⁵Robert R. Halley, "Criteria of a Good Student Body Budget," The Clearing House, XXVI (September, 1951), 28-29.

¹⁶Harl R. Douglas, Organization and Administration of Secondary Schools (Boston, 1932), p. 439-463.

¹⁷J. B. Edmondson, Joseph Roemer, Francis L. Bacon. The Administration of the Modern Secondary School (New York, 1948), p. 351-352.

¹⁸Ward G. Reeder, The Fundamentals of School Administration (New York, 1948), p. 650.

¹⁹Earl A. Gehrig, "Budget Procedure for Extra-curricular Organizations", Business Education World, XXXII (September, 1951), 17-20.

²⁰John M. Erytten, Walter E. Hess, "Extra-Curricular Funds," The Bulletin of the National Association of Secondary-School Principals, XXXVI (February, 1952), 206.

²¹French, Op. Cit., p. 292.

he should be trained and experienced in handling public funds,²² and capable of setting up and over-seeing the operation of an ideal structure.²³ All activities which are permitted to function in the school should be directed and controlled by the administration.²⁴

CRITERION 4. The school officials and students should set up a board of control for the management of the activity fund.

A central policy committee, composed of both students and teachers, to establish regulations, govern the use of the funds, and to allow organizations to decide how to raise money is advocated by French,²⁵ Reeder,²⁶ and Edmondson.²⁷

CRITERION 5. The custodian of funds should have one or more periods daily to handle details of activity fund, or be paid an extra fee commensurate to the responsibility.

Durham,²⁸ Corbitt,²⁹ and Ellsworth³⁰ conclude that some schools delegate the duties and responsibilities of activity fund collecting and accounting to the office secretary. If handling the activity

²² Durham, Op. Cit., p. 41.

²³ E. L. Hendrix, "Supervision of Student Body Accounting," California Journal of Secondary Education, XXVI (February, 1951), 110-112.

²⁴ Edmondson, Op. Cit., p. 348-349.

²⁵ French, Op. Cit., p. 292.

²⁶ Reeder, Op. Cit., p. 650.

²⁷ Edmondson, Op. Cit., p. 351.

²⁸ Durham, Op. Cit., p. 32.

²⁹ Corbitt, Op. Cit., p. 133.

³⁰ Ellsworth, Op. Cit., p. 101.

finances constitute extra duties, the teacher should receive reimbursement to compensate for added responsibility.³¹

CRITERION 6. The custodian of activity funds should be bonded to the amount set by the board of education.

The school administrator, to insure good business practice and to protect himself and the school, should require that the central treasurer be bonded whether required by the state or not, is suggested by French,³² Trytten,³³ McClelland,³⁴ Watkins,³⁵ and others.

CRITERION 7. A receipt in duplicate should be written each time money is received.

Among the writers of activity fund administration who strongly advocate that all cash income be receipted in duplicate or triplicate are Hendrix,³⁶ Jacobson,³⁷ Reeder,³⁸ Gohrig,³⁹ and Corbitt.⁴⁰ The receipts should be numbered and the duplicate copies retained for future reference.

³¹T. W. Watkins, D. McCallister, "How a Central System Handles Student Funds in a Small High School," School Management XVII (September, 1947), 14-15.

³²French, Op. Cit., p. 293.

³³Trytten, Op. Cit., p. 250.

³⁴McClelland, Op. Cit., p. 31.

³⁵Watkins, Op. Cit., p. 14.

³⁶Hendrix, Op. Cit., p. 110-112.

³⁷Jacobson, Op. Cit., p. 644.

³⁸Reeder, Op. Cit., p. 653.

³⁹Gohrig, Op. Cit., p. 17-20.

⁴⁰Corbitt, Op. Cit., p. 135-146.

CRITERION 8. Daily deposits should be made to prevent possible theft of funds.

The concensus of opinion of the writers on student activity funds administration is that all money should be deposited promptly in a bank for the protection of all concerned.

CRITERION 9. All funds should be disbursed by counter-signed checks.

All payments from activity funds should be by properly authorized checks; such is explicitly advocated by Gehrig,⁴¹ Trytton,⁴² Thompson,⁴³ and Ellsworth.⁴⁴

CRITERION 10. The transfer of funds should not be a common practice but when transfers are made, they should be approved by the administration and student officers.

Judicious administration must be practiced in transferring funds from one activity account to another; it would be well for the central finance committee, the principal, and the school treasurer to rule on such action.⁴⁵ A disbursing order is often required to make such transfers.⁴⁶

CRITERION 11. An annual audit should be made by an experienced auditor other than school officials and paid for from the activity fund.

Although legislation in some states might not require a periodic

⁴¹Gehrig, Op. Cit., p. 17-20.

⁴²Trytton, Op. Cit., p. 250.

⁴³Thompson, Op. Cit., p. 287-292.

⁴⁴Ellsworth, Op. Cit., p. 101.

⁴⁵French, Op. Cit., p. 293.

⁴⁶University of the State of New York Bulletin, p. 13.

audit, it is good business practice to submit the activity fund accounting to an annual audit and to publicize the findings, suggest Watkins,⁴⁷ Gehrig,⁴⁸ Jacobson,⁴⁹ Thompson,⁵⁰ and Hendrix.⁵¹

CRITERION 12. A central treasury system should be formulated with simplified accounting procedures for recording activity finances.

A centralized system of accounting which lends itself to simple procedures and audits is advocated by a number of writers including Jacobson,⁵² Trytten,⁵³ Christy,⁵⁴ Watkins,⁵⁵ and Bragner.⁵⁶

⁴⁷Watkins, Op. Cit., p. 14-15.

⁴⁸Gehrig, Op. Cit., p. 17

⁴⁹Jacobson, Op. Cit., p. 312.

⁵⁰Thompson, Op. Cit., p. 292.

⁵¹Hendrix, Op. Cit., p. 112.

⁵²Jacobson, Op. Cit., p. 312.

⁵³Trytten, Op. Cit., p. 220-223.

⁵⁴J. C. Christy, "Handling Student Funds," Nation's Schools, XLII (July, 1948), 49-50.

⁵⁵Watkins, Op. Cit., 14-15.

⁵⁶W. K. Bragner, "Control of Extra-Curricular Finances," The Bulletin of the National Association of Secondary-School Principals, XXV (April, 1941), 36-38.

Survey of Practices in Administration of Activity Funds in
Selected High Schools

Some ninety-three questionnaires were sent out to high schools in Oklahoma ranging in size from a five-teacher high school to a sixty-three teacher high school. These were grouped according to the number of high school teachers because reliable figures on the number of teachers could be obtained from the Directory of Oklahoma Schools. Group one includes the schools with from five to thirteen high school teachers; group two, those schools with from fifteen to twenty-five teachers in high school; group three, the thirty to sixty-three teacher high schools. Of the eighty returns, sixty high schools which fall into the categorical groups of twenty each were selected and tabulated. The high schools according to the number of high school teachers, representing enrollments of from seventy-five to one thousand students, are given in Table I.

TABLE I. SCHOOLS SUBMITTING INFORMATION

School	Group 1 5 to 13	School	Group 2 15 to 25	School	Group 3 30 to 63
Beggs	8	Antlers	16	Ada	56
Calvin	8	Atoka	21	Ardmore	43
Choteau	6.5	Barnsdall	15	Bartlesville	61
Coalgate	12	Bixby	20	Blackwell	40
Copan	6	Broken Arrow	25	Chickasha	51
Elmore City	8	Broken Bow	25	Bristow	30
Fairfax	10	Clarenore	20	Cushing	30
Fairview	10	Checotah	16	Duncan	56
Gotebo	8	Coweta	16	Durant	38
Haskell	11	Hartshome	15	El Reno	43.5
Jet	6	Holdenville	23	Henryetta	30
Konawa	12	Hugo	25	McAlester	50
Locust Grove	9	Jay	18	Norman	42
McCloud	7	Madill	18	Oklmulgee	35
Perkins	7	Oklonah	20	Pauls Valley	30
Quinton	10	Temple	15	Pryor	30
Sasakwa	5	Watonga	18	Stillwater	48.5
Stonewall	7	Wetumka	16	Shamee	63
Tecumseh	10	Wewoka	23	Seminole	33
Tishomingo	12	Wynnewood	15	Tahlequah	31.5

The first item of the questionnaire was designed to ascertain what activities are sponsored by the several schools represented in the study. Results are shown in Table II. Athletics, class organizations, glee club, F. F. A. and F. H. A. show the highest number of frequencies in all three groups. Football and basketball are offered in every school in the two larger classifications with thirteen of the small schools sponsoring football and twenty sponsoring basketball. Activities listed as "others", include orchestra, science club, T. and I., newspaper, annual, golf, swimming, H-Y, Y-Teens, pep club, Spanish club, student council, cafeteria, and honor society.

The purpose of the second item in the questionnaire was to obtain

TABLE II. ACTIVITIES SPONSORED BY SELECTED SCHOOLS

Activity	Group 1 5 to 13	Group 2 15 to 25	Group 3 30 to 63	Totals
Football	13	20	20	53
Basketball	20	20	20	60
Baseball	16	18	20	52
Tennis	1	5	16	22
Track	9	12	16	37
Softball	10	13	3	26
Band	11	19	20	50
Glee Club	14	20	20	54
Dramatics	7	12	17	36
F. F. A.	16	18	14	48
F. H. A.	10	15	17	42
Letterman's Club	17	20	19	56
Class Organizations	17	20	19	56
Others <i>Competition</i>	10	14	30 <i>impossible</i>	54 <i>Competition</i>

information concerning what activities submit estimated needs at the beginning of the school year. Table III points out that not all activities are requested to submit previous estimates of needed funds. Athletics, band, glee club, F. H. A. and F. F. A., and class organizations most frequently present an estimate of needs at the beginning of the year.

The third item of the questionnaire was planned to ascertain who is responsible for approving the various activities of the selected high schools. This information is shown in Table IV. In the small schools either the superintendent personally, or the superintendent and the principal sanction the activities; in the two larger groups the principal most frequently approves the activity. The adviser and sponsor in the large schools are permitted to organize activity groups. Only eleven class officers and eight class members have any voice in deciding

TABLE III. ESTIMATED NEEDS SUBMITTED FOR VARIOUS ACTIVITIES

Activity	Group 1 5 to 13	Group 2 15 to 25	Group 3 30 to 63	Totals
Football	7	11	9	27
Basketball	12	12	9	33
Baseball	8	7	8	23
Tennis	1	2	7	10
Track	4	3	7	14
Softball	4	4	0	8
Band	6	10	8	24
Glee Club	4	6	6	15
Dramatics	3	5	1	7
F. F. A.	6	7	5	18
F. H. A.	3	8	6	17
Letterman's Club	2	4	1	7
Class Organizations	7	6	6	19
Others	3	5	6	14

what activities shall be included in the co-curriculum of the school.

Home mothers in five instances have authority in this capacity.

TABLE IV. INDIVIDUALS RESPONSIBLE FOR APPROVAL OF ACTIVITY

Individual	Group 1	Group 2	Group 3	Total
Superintendent	18	13	7	38
Principal	12	17	18	47
Adviser	6	4	19	29
Sponsor	8	11	15	34
Class Officer	1	5	5	11
Class members	2	3	3	8
Home Room Mothers	1	3	1	5
Others	0	0	0	0

What are the methods of raising money to finance the various activities of the selected schools? The next item of the questionnaire

gleaned this information. Table V shows that the methods with the highest frequencies are concessions, advertising, sales of subscriptions to magazines, and general admissions. Activities which are less frequently used are banquets and dinners, dances, and food sales. Carnivals and fun-fares are frequently a desirable money raising method in the small schools. Other revenue producing activities listed include queen races, rodeos, tournaments, and plays.

TABLE V. METHODS USED TO RAISE MONEY

Ways and Means	Group 1	Group 2	Group 3
Season Ticket to all activities	3	3	4
Single Activity season ticket	3	12	9
General admission	18	15	17
Advertising	12	15	12
Subscriptions to magazines	13	12	15
Food sales	9	9	6
Carnivals and Fun-Fares	16	10	6
Dances	2	0	5
Concessions	19	17	17
Banquets or dinners	3	1	2
Others	11	10	4

760 ...

What are the largest revenue producing activities of the various schools? Table VI shows that the largest revenue producing activities are general admissions and concessions which show the highest frequencies in all three groups. Paper drives, student councils, fairs, magazine subscription sales, shop, and printing are listed as other revenue producing activities.

The next item in the questionnaire was employed to determine who is responsible for collecting activity funds. Teachers, other than the financial secretary, are most frequently delegated the responsibility

Been taken to school (B) books?

TABLE VI. LARGEST REVENUE PRODUCING ACTIVITIES

20 in groups

Activity	Group 1	Group 2	Group 3
General admission	10	10	10
Concessions	6	8	8
Carnival or Fun-Fare	5	5	0
Plays	4	2	4
Basketball	4	4	3
Band	2	1	1
All athletics	3	-	4
Queen race	2	2	0
Advertising	3	8	5
Football	3	8	5
F. F. A.	1	-	-
Food Sales	2	1	2
Others	3	3	2
Totals	48 <i>Superintendent</i>	49	58

good school?

of collecting fees, gate admissions, and dues. In twenty-one of the schools studied, the principal collects funds; in only four instances does the superintendent have this responsibility. Student help to collect funds is permitted in only twelve schools; other adults are responsible for gate keeping in fourteen of the sixty schools, as shown in Table VII.

TABLE VII. PERSONS COLLECTING ACTIVITY FUNDS

Persons responsible	Group 1	Group 2	Group 3	Totals
Superintendent	-	3	1	4
Principal	9	9	3	21
Financial Secretary	2	6	3	11
Other teacher	16	17	18	51
Other adult	2	5	7	14
Student	2	5	5	12

refused

Is the activity money counted by two or more persons and is a receipt written? The answer to these inquiries was ascertained by Item G in the questionnaire. Table VIII shows that fifty-one schools report money is counted by two or more persons, six schools did not report on this item. Forty-eight schools require that receipts be written for all money collected; ten schools show that no receipts are written and two schools did not report.

TABLE VIII. MONEY IS COUNTED BY TWO OR MORE PERSONS; RECEIPT IS WRITTEN

Counted by two or more persons	Group 1	Group 2	Group 3
Yes	14	18	19
No	1	2	0
Not reported	5	0	1
Totals	20	20	20
Receipt Written			
Yes	13	15	20
No	5	5	0
No report	2	-	-
Totals	20	20	20

The initial item of part two of the questionnaire secured the answer to the question: What other funds are carried in the activity accounting? Table IX contains this information. Library fees, typing fees, shop and home-making fees are carried in the activity accounts. One school reports separate accounting for all fees. Other funds included in the activity accounting reported by the different schools are: student council, pep club, locker fees, honor society, class organizations, and faculty club.

TABLE IX. OTHER FUNDS CARRIED IN ACTIVITY ACCOUNTING

Account	Group 1	Group 2	Group 3
Library fees	16	20	18
Typing fees	13	19	17
School Lunch	6	13	5
Shop	9	17	17
Home-making	14	18	17
Science	2	9	12
Others	11	20	13

Are surety bonds required for custodians of activity funds? This information was tabulated from item three of the questionnaire. Fifty-three of the sixty schools studied require bonded treasurers. Four of the small five to thirteen teacher schools and three of the medium sized fifteen to twenty-five teacher schools do not stipulate bonded custodians.

TABLE X. SCHOOLS REQUIRING BONDED CUSTODIANS OF FUNDS

	Group 1	Group 2	Group 3	Totals
Bonded	16	17	20	53
Not bonded	4	3	-	7
Totals	20	20	20	60

*- Page 10
- 70*

What amounts are specified as sufficient surety bonds for custodian of activity funds? Questionnaire item three (B) was used to ascertain this data. Five hundred dollars is indicated as the amount of bond required in one of the small schools. Twenty-nine schools in all three

categories list a one-thousand dollar bond requirement; fifteen hundred dollars is required in three of the small schools; two-thousand dollar bonds are indicated in one small school, two medium size schools and two large size schools. One school in group one reports a bonded requirement of two thousand five hundred dollars; one school in each of the two larger groups require a four thousand-dollar bond, and five-thousand dollar surety bonds are required in two schools in the small group and seven in the large classification. Five schools in each of the first two groups did not report on this item. Table XI shows this information.

TABLE XI. AMOUNT OF SURETY BOND FOR CUSTODIAN OF FUNDS

Amount	Group 1	Group 2	Group 3	Totals
\$500	1	0	0	1
1000	7	12	10	29
1500	3	0	0	3
2000	1	2	2	5
2500	1	0	0	1
3000	0	0	0	0
4000	0	1	1	2
5000 or more	2	0	7	9
Not reported	5	5	-	10
Totals	20	20	20	60

Handwritten notes:
 - School
 - have Sec...
 - with Sec...
 - U.S. ...
 - ...
 - ...
 - ...
 - ...
 - ...

Are activity funds deposited daily, twice weekly, weekly, or monthly? Item three (C) was inserted in the questionnaire to secure this information. Forty-one schools report daily deposits of activity funds, ten indicate bi-weekly deposits, six show weekly deposits, and three schools have no definite time for making deposits of funds, as shown in Table XII.

What is the frequency of posting receipts and disbursements of

TABLE XII. FREQUENCY OF FUND DEPOSITS

Frequency	Group 1	Group 2	Group 3	Totals
Daily	11	15	15	41
Twice weekly	4	2	4	10
Weekly	3	2	1	6
No definite time	2	1	-	3
Totals	20	20	20	60

*Small as read as
107*

activity funds? Questionnaire item three (D) ascertained this data. Thirty-two of the sixty schools investigated report daily posting of fund transactions, fourteen show weekly postings, nine indicate no regular time, and five report monthly postings, as Table XIII shows.

TABLE XIII. FREQUENCY OF POSTING FUND TRANSACTIONS

Frequency	Group 1	Group 2	Group 3	Totals
Daily	8	14	10	32
Weekly	5	4	5	14
At no regular time	5	1	3	9
Monthly	2	1	2	5
Totals	20	20	20	60

prompt

Is the bookkeeper given school time to perform the accounting duties? This information was secured from the final item in part three of the questionnaire. One or more periods daily are allowed for recording bookkeeping transactions to activity fund accounts in forty of the sixty schools studied. Eleven schools show that no regular school time is set aside for the bookkeeper. Six schools in the two larger

groups indicate the recording procedures are a part of the routine of their full-time office secretaries. One of the schools in group one and two in group three did not report on this item. Table XIV shows this data.

TABLE XIV. TIME ALLOTTED TO BOOKKEEPER FOR POSTING ACTIVITY FUND TRANSACTIONS

	Group 1	Group 2	Group 3	Totals
One or more periods daily	13	15	12	40
No regular school time allowed	6	3	2	11
Full-time office secretary	0	2	4	6
No report	1	-	2	3
Totals	20	20	20	60

The fourth section of the questionnaire was designed to ascertain, Do the boards of education of the several schools in this study set up rules and regulations to govern the activity funds? Are these rules and regulations recorded in the minutes of the meetings? Table XV (a) and (b) show the results. Forty-two of the sixty high schools investigated indicate that the boards of education do set up rules and regulations to govern the activity funds; sixteen schools in the study report that rules and regulations are not set up by their boards of education. Two of the schools in group three did not report on this item.

Item C, section four, of the questionnaire was included to determine if boards of control are set up to establish the policies of the activity funds. Results are shown in Table XVI. Boards of control are organized in twenty-four of the sixty schools represented in this study;

TABLE XV. RULES AND REGULATIONS TO GOVERN ADMINISTRATION OF FUNDS SET UP BY BOARDS OF EDUCATION
(a)

Board of education	Group 1	Group 2	Group 3	Totals
Has set up rules and regulations	14	16	12	42
Has not set up rules and regulations	6	4	6	16
Item not reported	-	-	2	2
Totals	20	20	20	60

*Sch. 70
Wanna Hay
p. 11
p. 11*

(b) RULES AND REGULATIONS RECORDED IN MINUTES

Are recorded	9	10	12	31
Are not recorded	8	6	5	19
Item not reported	3	4	3	10
Totals	20	20	20	60

twenty-five schools indicate no such regulatory board of control, and eleven schools did not report on this item.

TABLE XVI. BOARD OF CONTROL SET UP TO MANAGE ACTIVITY FUND

Board of Control	Group 1	Group 2	Group 3	Totals
Is set up	6	5	13	24
Is not set up	12	8	5	25
No report	2	7	2	11
Totals	20	20	20	60

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Item D and E of the fourth section of the questionnaire were de-

signed to ascertain who comprise the Board of Control personnel and if the control board has a regular time to meet. Table XVII shows the results of these items. Fifteen of the sixty schools represented in this investigation indicate the clerk of the board of education as a member of the board of control; the superintendents of twenty schools is included in the personnel; the principals of twenty schools are members of the board of control. Fourteen schools report the financial secretary is a member of the board of control, student presidents in two of each of the first two groups are included in the control board personnel, and nine of the schools in all three categories indicate "others" as members. One high school in group three reports its athletic director as a member of the board of control, and one school in this same group indicates the highschool faculty is the board of control. In only three instances does the board of control have a regular meeting time only, in fifteen schools the board meets on call, and in six schools the board of control does both.

TABLE XVII. PERSONNEL AND MEETING TIME OF BOARD OF CONTROL

Personnel	Group 1	Group 2	Group 3	Totals
Clerk of board of education	3	5	6	15
Superintendent	7	6	7	20
Principal	6	4	10	20
Financial secretary	3	6	5	14
Student president	2	2	0	4
Others	1	3	5	9
MEETINGS				
Regular meeting time	1	1	1	3
Meets on call	2	3	10	15
Does both	3	1	2	6

In the several schools represented in this study, who is responsible ^{u ho} for approval of vouchers and bills of the activity funds? Questionnaire item F. of section four was designed to ascertain this information.

Superintendents of thirty of the sixty schools investigated approve bills to be paid from the student activity funds. Thirty-four of these schools ^{Carlin} indicate the principal's approval is essential, thirty-six show approval of the organization sponsor is required, and five report organization approval is sufficient. One school in group two indicates board of control approval is necessary before bills can be paid from the activity fund.

TABLE XVIII. PERSONNEL APPROVING VOUCHERS AND BILLS

20 p. 2-3

Staff members	Group 1	Group 2	Group 3	Totals
Superintendent	13	13	4	30
Principal	6	11	16	34 <i>not essential</i>
Sponsor	7	12	17	36
The organization	1	3	1	5
Board of control	0	1	0	1

Items G., H., and I. of section four of the questionnaire were formulated for the purpose of determining how disbursements are made and who is responsible for making and approving the payments from the activity funds in the selected schools of this study. Table XIX reveals the results. Cash disbursements are permitted in only two of the sixty schools investigated. Single-signature checks are used in twenty-eight of the schools to make payments from the activity funds and counter-signed checks are drawn on fund deposits in thirty-two of the schools studied. In twelve of the twenty schools in group one, the superin-

TABLE XIX. METHODS OF DISBURSEMENTS USED FOR ACTIVITY FUNDS AND WHO IS RESPONSIBLE FOR MAKING PAYMENTS

Method	Group 1	Group 2	Group 3	Totals
Cash	1	1	0	2
Single-signature checks	12	10	6	28
Counter-signed checks	8	10	14	32 ^{32 ?}
PERSON RESPONSIBLE				
Superintendent	12	4	2	16
Principal	3	4	8	15
Sponsor	0	1	0	1
Financial Secretary	8	13	16	37
COUNTER-SIGNED BY				
Superintendent	7	5	5	17
Principal	-	3	8	11
Sponsor	-	2	3	5 ³³

tendent is responsible for writing the checks; in four schools of the second group and two of group three, the superintendent signs the checks. Principals in fifteen of the sixty selected schools make payments from the activity fund. In thirty-seven of the total number of schools investigated, the financial secretary's signature is required on the checks. In schools wherein the counter-signed checks is required for activity fund disbursements, the superintendent in seventeen schools exercises this responsibility; the principal's signature is required in eleven of the schools studied; and in only five instances is the sponsor's signature necessary.

Items A. and B., section five, of the questionnaire were designed to ascertain what activity groups make trips in the district, activity,

or chartered bus and how these trips are financed in the several schools represented in this investigation. These results are shown in Table XX. Seventeen schools in each of the first two groups use the district bus for transportation of athletic teams, band, and F. H. A. and F. F. A. organizations; three schools in these groups use the activity bus. In the third category, only seven schools permit athletic teams, band, and F. H. A. and F. F. A. groups to use the district bus; ten schools charter a bus for activity transportation. Six schools of the sixty studied did not report on the bus item. Transportation expenses of activity trips made by students in the five to thirteen teacher schools are paid by the board of education, the organization itself, from the activity fund, or by the student. In the fifteen to twenty-five teacher schools, transportation expenses are defrayed by civic groups, board of education, from the activity fund, or by the student himself. The large schools which fall into the thirty to sixty-three teacher category pay transportation expenses from the activity fund principally, civic groups in two instances, boards of education in three schools, and the student himself in three schools of this group pay the bus expenses.

The purpose of items C., D., and E., section five of the questionnaire, was to determine what is the policy of the selected schools of this study regarding accident insurance for athletes, medical bills, and method of paying for these expenses. Table XXI shows these results. Eleven schools in group one, thirteen schools in group two, and thirteen schools in group three carry insurance policies on the athletes. Three schools in the third classification did not report on this item. The common practice in each of the three groups is to pay insurance premiums from the activity funds or to share the expense with the student. In

TABLE XX. GROUPS MAKING TRIPS BY DISTRICT AND ACTIVITY OR CHARTERED BUS;
METHODS OF FINANCING THE TRIPS

Bus	Group 1	Group 2	Group 3	Totals
District Bus	17	17	7	41
Activity or Chartered Bus	2	1	10	13
No report	1	2	3	6
GROUP MAKING TRIPS				
Football	12	18	17	47
Basketball	18	18	14	49
Baseball	12	13	11	36
Band	12	13	16	41
F. H. A.	8	12	9	29
F. F. A.	8	9	10	27
FINANCED BY				
Civic groups	0	2	2	4
Board of education	7	14	3	24
Organization	3	0	0	3
Activity fund	9	6	16	31
Student himself	4	8	6	18

thirty-four of the schools studied, the medical bills are paid from the activity funds; in twenty-six of the selected schools, the parent pays all or a part of the medical expense; in only three instances are medical bills paid from district funds.

The first four items of section six in the questionnaire were designed to determine the frequency of audits of activity funds in the schools represented in the investigation, the amount paid for the audit, who performs the auditing service and from what source is the fee derived. Table XXII shows these results. Fifty of the sixty schools studied report annual audits of the student activity fund, in five

TABLE XXI. ACCIDENT INSURANCE, MEDICAL BILLS, AND METHOD OF PAYMENT *2/11/21*

Insurance	Group 1	Group 2	Group 3	Total
School carries insurance	11	13	13	37
Does not carry insurance	9	7	4	20
No report	-	-	3	3
Totals	20	20	20	60
PREMIUM PAID BY				
Board of education	0	0	0	0
Activity fund	8	11	13	32
Student himself	3	2	2	7
Civic groups	0	0	0	0
MEDICAL BILLS PAID BY				
District funds	1	2	0	3
Activity funds	12	11	11	34
Parent	8	11	7	26

TABLE XXII. FREQUENCY OF AUDITS AND AMOUNT PAID

Frequency	Group 1	Group 2	Group 3	Totals
Annually	15	17	18	50
More often	3	1	1	5
Less often	2	1	-	3
Never	-	1	-	1
No report	-	-	1	1
Totals	20	20	20	60
AMOUNT PAID				
\$20. or less	0	3	0	3
\$25. to \$50.	10	3	10	23
\$50. to \$75.	2	4	2	8
\$75. to \$100.	2	1	2	5
\$100. to \$150.	2	0	0	2
\$200. or more	2	2	3	7
Included in general audit	2	7	3	12
Totals	20	20	20	60

schools the funds are audited more often, and in three less often. One school in group two reports no audit requirement and one school in group three did not answer this question. There is a variation of from twenty dollars or less to two hundred dollars or more being paid as service fees to auditors, with twenty-five to fifty dollars reported as audit fee in twenty-three of the schools represented in the study. In twelve schools the activity fund is included in the general audit.

Certified public accountants are employed by thirty-four of the selected schools to audit the student activity funds, twenty-one report services of other experienced auditors; in one school a faculty member audits the fund and in three schools the clerk of the board renders this service. Payment of auditors' fees are prorated among the different accounts in the activity fund in nineteen of the schools studied, in twenty-three of these schools the fees are paid from the general activity account; auditors' fees are paid from the district funds as a part of the regular audit expense in fifteen of the sixty schools studied. Table XXIII shows this information.

Transfer of Funds

Items E. and F. of section six of the questionnaire were designed to ascertain what are the policies of the schools represented in this study concerning transfers, when are transfers made and by whom are they approved. This data is give in Table XXIV. Seventeen of the sixty schools studied report transfers of funds being made during the school term, twenty-nine show transfers being made at the end of the year, eleven schools do not permit transfers of funds and in two schools transfers are rarely made. Transfer approvals are by the superintendent

TABLE XXIII. PERSONS MAKING AUDITS OF ACTIVITY FUNDS AND PAYMENT FOR AUDIT SERVICES

Persons	Group 1	Group 2	Group 3	Totals
C. P. A.	10	13	11	34
Experienced auditor other than C. P.A.	9	4	8	21
Faculty member	0	1	0	1
Clerk of board	1	1	1	3
PAYMENTS				
Prorated among different fund accounts	3	6	10	19
General activity account	10	8	5	23
Other way	5	5	5	15
No report	2	-	-	2

TABLE XXIV. WHEN TRANSFERS OF FUNDS ARE MADE AND BY WHOM APPROVED

When Made	Group 1	Group 2	Group 3	Totals
During the school term	4	6	7	17
At end of school term	11	12	6	29
Never	4	1	6	11
Rarely	-	1	1	2
No report	1	-	-	1
BY WHOM APPROVED				
Superintendent and/or Principal	13	16	6	35
Sponsor	4	5	12	21
Student officer	8	9	7	24
Others	1	4	0	5
	-	3	1	4

and/or the principal in thirty-five of the selected schools, the principal's approval is required in twenty-one of the schools, and the sponsor *okay here.*

must approve transfers in twenty-four of the schools studied. In only five of these schools do student officers have any voice in fund transfers.

The purpose of the last item of section six of the questionnaire was to determine how long the records, bills, and cancelled checks of the activity fund are kept on file in the several schools under investigation in this study. Table XXV details this data. A period of five years seems to be the desirable length of time to retain activity fund literature as thirty-four of the selected schools report. Two schools show one year, four show two years, fifteen file the papers for three years; two schools keep their information for four years, and two state a period longer than five years is their policy. One of the small schools did not report as verified by the table.

TABLE XXV. PERIODS OF TIME FOR RETAINING RECORD DATA

Number of years	Group 1	Group 2	Group 3	Totals
One	0	1	1	2
Two	2	1	1	4
Three	11	4	0	15
Four	0	0	2	2
Five	5	14	15	34
Longer	2	0	1	2
No report	1	-	-	1
Totals	20	20	20	60

*good - objective
not like some
previous ones*

Do fund custodians receive extra remuneration for clerical duties connected with student activity funds? How much extra is paid and by whom is it paid in the several schools represented in this study?

Item A, section seven, of the questionnaire purposed to ascertain this

information. Results of the tabulation is shown in Table XXVI.

Thirty-three of the sixty schools studied report no extra salary to fund custodians as the clerical duties are a part of the teaching load. Fourteen schools show that from \$15. to \$50. or more is paid to the central treasurer. Thirteen of the schools being considered failed to check this item on the questionnaire. In over one-half of the schools the board of education pays the central treasurers' extra remuneration as a part of the regular salary. Payment for extra clerical duties is made from the activity funds in eight of the schools studied. Seventeen of the sixty schools did not report on this item.

TABLE XXVI. EXTRA AMOUNT PAID TO FINANCIAL SECRETARY AND BY WHOM PAID

Amount paid	Group 1	Group 2	Group 3	Totals
No extra pay, part of load	9	10	14	33
\$10. or less	0	-	0	0
\$15. to \$20.	1	0	0	1
\$20. to \$25.	1	1	0	2
\$25. to \$30.	0	1	0	1
\$30. to \$40.	1	1	0	2
\$50. or more	4	3	1	8
No report	4	4	5	13
Totals	20	20	20	60
BY WHOM PAID				
Board of education	9	10	14	33
Activity fund	1	6	1	8
Paid by both	2	0	0	2
No report	8	4	5	17

Item B, section VII, of the data sheet was designed to ascertain what disposition is made of the auditor's report of financial standing of the activity funds of the several schools represented in this study.

This information is shown in Table XXVII. Local newspapers are utilized by some twenty-two schools of the three selected groups; seven high school publications carry a report of the status of the fund; twelve schools distribute mimeographed reports to students and faculty members; and fifteen post the information on the bulletin board. Three schools show the report is kept on file and two require that the statement be sent to the board of education. Two schools in group three did not report on this item. In some schools in group two, the standing of each activity account is made public in two media.

TABLE XXVII. MEDIA FOR PUBLICIZING ACTIVITY FUND INFORMATION

Media	Group 1	Group 2	Group 3	Totals
Local newspaper	5	10	7	22
Highschool news	3	2	2	7
Mimeographed for distribution	6	4	2	12
On bulletin board	6	6	3	15
On file	-	1	2	3
To board of education	-	-	2	2
No report	-	-	2	2

The purpose of section eight of the questionnaire was to obtain the answers to the following questions: What is the total amount of money channelled through the activity funds of the schools represented in the study? What is the average monthly bank balance of the funds in the various schools? What was the balance of the activity funds at the end of the school year 1950-1951 in the selected schools? Table XXVIII reveals the results. The average of amounts channelled through the activity funds of the schools represented in group one is \$7,618.22, of the schools in group two the average is \$23,728.66, and in group three the average of amount channelled is \$27,859.97. Medians of the amount channelled are: group one, \$5,000; group two, \$17,000; and \$24,429.96 in group three. Average of monthly balances of the funds in the schools grouped in the first category is \$2,472.37, of schools in the second classification is \$3,152.77, and in the third group the average monthly balance is \$7,913.45. Medians of the monthly balances are: group one, \$1,200; group two, \$3,000; group three, \$5,000. Average of the preceding year-end balances of activity funds of the schools in the first category is \$1,392.99, of schools in the second group is \$4,379.69, and of the schools in the third classification is \$5,014.62. Medians of year-end balances of funds of the three groups of schools represented in this study are: \$850., \$2,045., and \$3,357.36.

The final section of the questionnaire was designed to secure suggestions for improving the accounting systems of the high school activity funds. From the schools represented in the study which are catalogued in group one, the following suggestions were listed, from five data sheets:

good in fund.

1. Hire a clerk for the entire school system.

TABLE XXVIII. COMPARISONS OF AVERAGES AND MEDIANS OF GROUP BALANCES

	Group 1	Group 2	Group 3
Averages of amounts channelled through fund	\$7,618.22	\$23,728.66	\$27,859.97
Medians of amounts channelled through fund	5,000.00	17,000.00	24,429.96
Averages of monthly balances	2,472.37	3,152.77	7,913.45
Medians of monthly balances	1,200.00	3,000.00	5,000.00
Averages of balances at end of preceding year	1,392.99	4,379.69	5,014.62
Medians of balances at end of preceding year	850.00	2,045.00	3,357.36

2. Require sponsors' and class officers' approval before paying a bill.
3. Keep each organization informed of monthly expenses and balance.
4. Set aside at least one per cent of the fund for general expenses.
5. Try to enlist more board member interest in the fund.
6. Deposit fund balance in savings bank.
7. Have a paid financial secretary with time to keep records.

Four schools listed in group two of this study suggested the following:

1. Have claims drawn and passed on by board of education.
2. Use simplest bookkeeping system possible.
3. Write receipts for all money collected.
4. Pay all sums by checks.
5. Make monthly reports to all organizations.
6. Audit and publicize activity fund.
7. Close books each month and correct errors.
8. Keep students and sponsors better informed concerning organization accounts.

The following ideas were recommended by three schools represented in the third classification:

1. Have student council informed of all-school activity fund.
2. Check periodically with bookkeeper on all accounts, close books each month.
3. Board of education should exercise close supervision.
4. Permit advances bookkeeping students to participate in accounting duties.

Comparison of Survey Findings With Set of Criteria

In comparing the findings of the survey of sixty selected high schools in Oklahoma with the set of criteria given as a result of the analysis, it is apparent that some violations are prevalent.

Forty-two of the sixty schools studied comply with the criterion one in that rules and regulations to govern the administration of activity funds are set up by the boards of education. Eighteen schools violate this standard requirement of the School Laws of Oklahoma, section 70.

Although the budget is of vital importance, criterion two, there is a variation of practices in the schools investigated. Not all activity organizations in any of the schools are required to submit an estimate of needed funds at the beginning of the school term. In all three groups of schools studied, athletics, band, and class organizations most frequently submit an annual budget.

As ascertained from the survey data in table four, all the schools comply with criterion three in that each activity must be approved by the superintendent, principal, advisor, or sponsor.

In only twenty-four of the sixty schools in this survey are there boards of control organized for the management of the activity funds. Sixty per cent of the schools in group one do not set up boards of control as indicated in table sixteen.

The custodian of activity funds in forty of the sixty schools studied are given one or more periods daily for recording details of activity fund information (Table 14). Fourteen of the schools report extra fees of from fifteen to fifty dollars or more being paid the fund treasurer for added duties and responsibilities as shown in table twenty-

six.

Criterion six requires bonded custodians of activity funds. Table ten indicates that fifty-three of the sixty schools in the survey comply with this standard. Seven schools violate this criterion and section seventy of the School Laws of Oklahoma.

Eighty per cent of the sixty selected schools require that receipts be written for all cash income. All twenty schools in group three measure up to the standard of criterion seven as shown in table eight.

Daily deposits of activity funds are reported in forty-one of the sixty schools in this study, which means that nineteen schools violate the standard set up in criterion eight. Table twelve records frequency of fund deposits.

All funds should be disbursed by counter-signed checks, as suggested in criterion nine. As indicated in table nineteen, thirty-two schools comply with this standard, twenty-eight schools utilize single-signature checks and two schools permit payments to be made in cash from the activity funds.

Transfers of funds from one organization account to another are permissible in forty-eight of the sixty selected schools, approval of one or more staff members is required. In only five schools do students participate in fund transfers. Table twenty-four records this data which coordinates with criterion ten.

Only five schools in the three groups studied violate criterion eleven and section seventy-one of the School Laws of Oklahoma concerning annual audits of activity funds. Fifty schools report annual audits and five indicate more frequent auditing of activity funds, table twenty-two.

A central treasury system and simplified accounting procedures for recording activity funds, criterion twelve, are not a common practice in the sixty selected high schools of Oklahoma. Schools in the larger bracket more frequently report satisfaction with their present accounting system. Table twenty-six indicates a financial secretary or central treasurer in forty-seven of the schools in this study.

See page 20

CHAPTER III

SUMMARY AND CONCLUSIONS

An investigation was made of the administrative policies and practices of student activity funds in sixty high schools for the school year 1951-1952. The study could be justified in that improvements might be suggested. Previous studies dealing with activity fund administration were reviewed and the legal status of the funds considered. Oklahoma School Laws provide for the boards of education to exercise control over student activity funds by establishing rules and regulations to cover the various aspects.

This study is a comparison of small, medium, and large sized high schools in Oklahoma. The responsibility of custodians of funds and the methods of collections, receipts, disbursements and accounting procedures were considered.

Conclusions

The results of this study reveal the fact that there is a great variation in administrative practices in the management of high school activity funds. The writer came to the following conclusions:

1. Athletics, class organizations, glee club, F. F. A. and F. H. A. show the highest number of frequencies in all three groups of schools.
2. Most schools do not require that estimated needs of organizations be submitted at the beginning of the school term.
3. In the small schools, the superintendent most frequently is directly responsible for approval of activities; this duty is delegated to principals and assistants in the medium and large sized high schools.

4. General admissions to all events, concessions, advertising and magazine subscription sales are the most common methods of raising money in all three categories. Carnivals or fun-fares are typical of small sized schools as money raising projects.
5. General admissions and concessions are the largest revenue producing activities in all three groups of high schools.
6. In fifty-one of the sixty schools studied, teachers other than the financial secretary are most frequently delegated the responsibility of collecting fees, gate admissions, and dues.
7. In eighty-five per cent of the sixty schools studied, the money is counted by two or more persons; in eighty per cent of the schools, receipts are written for money collected.
8. Library, typing, shop and home-making fees are carried in the activity accounts of most schools; one school reported all fees are kept independently of activity fund; in one school the athletics account is kept separately.
9. Fund custodians must be bonded in eighty-nine per cent of the sixty schools studied.
10. In forty-eight per cent of the schools investigated, the amount of surety bond required is \$1,000. This is not commensurate to the \$4,512.86 average monthly balance of the incomes of the three groups.
11. Forty-one of the sixty schools in this study report daily deposits of activity funds.
12. Over fifty per cent of the schools investigated show daily posting of activity fund transactions.
13. Sixty-six and two-thirds per cent of the sixty schools represented in this study allow one or more periods daily to the bookkeeper for recording activity fund information.
14. Rules and regulations are set up by boards of education in seventy per cent of the schools in this study; in only thirty-one of the sixty schools are these rules and regulations recorded in the minutes.
15. In only twenty-four of the sixty schools in this investigation are boards of control set up to manage activity funds.
16. Most frequently the personnel of the control board include the superintendent, principal, clerk of the board of education, and the financial secretary.

17. Superintendents in thirty of the sixty schools studied approve vouchers and bills, this is more frequently the case in the small sized schools; principals and sponsors approve vouchers and bills in the medium and large sized schools.
18. Counter-signed checks are the most common method of disbursement. The financial secretary in thirty-seven of the sixty schools represented in this study is responsible for the check writing. Checks most frequently are counter-signed by the superintendent or principal.
19. Athletic teams and bands are most frequently transported by district bus and the transportation expense is paid from the activity fund.
20. Thirty-three and one-third per cent of the schools represented in this study do not carry accident insurance on their athletes; premiums are paid from the activity fund in schools which do carry accident insurance. Medical bills are paid from the activity fund in thirty-four of the sixty schools studied; in a few schools the expense is borne partially by the parents.
21. In over eighty-three per cent of the schools investigated, the activity accounts are audited annually; audit fees range from \$20. to \$200.
22. Certified public accountants or experienced auditors perform this service in the majority of schools; audit fees are paid from the activity fund in forty-two of the schools studied.
23. Transfers, approved by the superintendent and/or the principal, are most frequently made at the end of the school term.
24. Completed records of the activity funds are kept on file from one to five years in fifty-seven of the sixty schools represented in this study.
25. In over fifty per cent of the school investigated the financial secretary receives no extra remuneration for the activity fund responsibilities.
26. Media for publicizing activity fund information include local newspapers, school newspapers, mimeographed statements for student distribution, and bulletin boards.
27. Averages of amounts channelled through the activity funds of the sixty schools studied range from \$7,618.22 to \$27,859.97; average monthly balances range from \$2,472.37 to \$7,913.45; averages of year-end balances range from \$1,392.99 to \$5,014.62.

Recommendations

Not only should all school administrators and custodians read and make an honest effort to comply with the state law, but they should take additional precautions to properly safeguard the student activity funds and to eliminate any embarrassment that might result from questions frequently asked by curious persons and students as to how the activity money was spent.

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APPENDIX

Following is a list of the regulatory features of the Coalgate Board of Education which was submitted by the superintendent:

1. All funds must be channelled through a central treasurer.
2. This treasurer must be bonded in the amount of \$1,000.
3. Receipts must be written for money as it is received and a duplicate of each receipt kept as a part of the treasurer's record.
4. Money collected each day should be deposited in the bank and not kept over night in the school building.
5. A separate folder containing all paid bills must be kept for each organization.
6. All bills must have the approval of the sponsor, the financial secretary, and the treasurer before being paid.
7. Each account must be kept on separate ledger sheet on which debits, credits, and balance are shown each day.
8. All boys who play football must carry an accident insurance policy or be a member of a group accident insurance plan.
9. The cost of accident insurance must be paid by the student or his parents.
10. An annual audit must be made at the end of the school year by a reputable auditor and the cost paid from the activity fund.

Norman High School procedures include:

1. Money collected at enrollment time for various classes, shop, music, band, Home Economics, etc. Receipt written directly to student who shows it to teacher as evidence to remain in class.
2. Other money—class projects, pep club, etc. collected and turned in to the Clerk of the Board by sponsor or class or project treasurer. Receipt always written in sponsor's name and presented to sponsor as evidence student treasurer has deposited money. Each group supposed to keep own set of books and balance with main office.
3. Expenditures: Sponsor presents a requisition. Clerk or Superintendent issues purchase order. Invoice comes to Clerk, then presented to sponsor to get O. K. that items have been delivered. Sponsor returns Ok'd invoice to Clerk who presents it to Superintendent. After Oked, it is typewritten in a list to be presented to the Board of Education listing company, items, and project charged. After approval by the Board, the Clerk writes a check which is counter-signed by Superintendent and it is mailed.

Cash expenditures: When small purchases are needed the sponsor may come to the office and present requisition and amount of cash needed. Cash is issued upon itemized payout signed by sponsor. If a student is sent by the sponsor, he must be provided with a note by the sponsor to indicate she is aware of the expenditure and it is filed with the payout slip which has been signed by the student.

Note: The above method has been the practice here for many years until this year. The office of the Superintendent has been moved away from the high school, and the high school registrar acts as financial secretary, depositing funds collected to the Clerk regularly.

February 9, 1952

Mrs. Delrose Pearce Miller
Cromwell, Oklahoma

Dear Mrs. Miller:

This letter is in regard to the questionnaire which I discussed with you on the methods in which student activity funds were handled in the public schools of Oklahoma. I feel that a study of this kind is badly needed and would be helpful to the schools of Oklahoma in setting up an acceptable student activity accounting procedure.

The questionnaire I discussed with you seemed to be adequate to get the type of information that would be needed to make suggestions or recommendations on procedures for organizing an acceptable student activity program.

Sincerely yours,

Standifer Keas, Director
Secondary Education

SK:rkp

DATA SHEET

PRACTICES IN ADMINISTRATION OF HIGH SCHOOL ACTIVITY FUNDS

*Blank page
is for
use*

Name of School _____ Number of students _____

Address _____ Person reporting _____

*Problem of
reporting*

Section Item

- I. A. Activities sponsored by our highschool include:
 (1) football____ (2) basketball____ (3) baseball____
 (4) tennis____ (5) track____ (6) soft ball____ (7) band____
 (8) glee club____ (9) dramatic club____ (10) F.F.A.____
 (11) F.H.A.____ (12) Letterman's club____ (13) Class
 Organization____ (14) others____
- B. Organizations mentioned above which submit at the beginning of the school year an estimate of needs and proposed money-raising projects to finance these needs, are:
 (1)____ (2)____ (3)____ (4)____ (5)____ (6)____ (7)____
 (8)____ (9)____ (10)____ (11)____ (12)____ (13)____
 (14)____
- C. Money raising projects of each organization are approved by: (1) superintendent____ (2) principal____ (3) advisor____
 (4) sponsor____ (5) class officer____ (6) member of class____ (7) organization____
- D. Methods used to raise funds are: (1) season ticket for all activities____ (2) season ticket for single activity____
 (3) general admission____ (4) advertising____
 (5) sale of subscriptions____ (6) food sales____ (7) carnival or fun-fair____ (8) dances____ (9) concessions____
 (10) banquets or dinners____ (11) others____
- E. Largest revenue producing activities are: (1)____
 (2)____ (3)____ (4)____
 (5)____
- F. Person who collects money at the gate or door is the
 (1) principal____ (2) superintendent____ (3) financial secretary____
 (4) teacher____ (5) other adult____
- G. Money is counted by two or more persons (1) yes____ (2) no____
 Receipt is written for it (1) yes____ (2) no____

Section Item

- II. A. Other funds carried in activity fund are: (1) library fees or fines____ (2) typing fees____ (3) school lunch____ (4) shop____ (5) home-making____ (6) science____ (7) others____
- B. The person who collects these is the (1) teacher____ (2) superintendent____ (3) principal____ (4) financial secretary____ (5) student____
- C. Receipt is written for (1) individual student____ (2) sums only as collected and turned in to financial secretary____ (3) no receipts written____
- III. A. The person directly responsible for handling the activity funds is the (1) superintendent____ (2) principal____ (3) financial secretary____ (4) student officer____
- B. This person is (1) bonded____ Amount of bond \$____ (2) not bonded____
- C. Funds are usually deposited in the bank (1) daily____ (2) twice weekly____ (3) weekly____ (4) monthly____
- D. Books are usually posted (1) daily____ (2) weekly____ (3) at no regular time____
- E. The person who does this has (1) one or more periods daily____ (2) does not have any school time to record activity entries____
- IV. A. The Board of Education (1) has____ (2) has not____ set up rules and regulations governing the administration of high school activity funds
- B. These rules and regulations (1) are____ (2) are not____ recorded in the minutes

NOTE: Please enclose a copy of rules and regulations

- C. A Board of Control to handle activity fund management (1) is set up____ (2) is not set up____
- D. This board of control is composed of (1) Clerk of School Board____ (2) Superintendent____ (3) principal____ (4) financial secretary____ (5) student president____ (6) others____
- E. This board has a regular time for meeting____ Meets only upon call of chairman____ Does both____

Section Item

- F. The payment of a bill against a particular activity account is usually approved by (1) superintendent____ (2) principal____ (3) sponsor____ (4) the organization____
- G. Disbursements are made by (1) currency____ (2) single-signature check____ (3) double-signature check____
- H. Checks are written on the activity fund by (1) superintendent____ (2) principal____ (3) student officer____ (4) sponsor____ (5) financial secretary____
- I. Checks are counter-signed by (1) superintendent____ (2) principal____ (3) student officer____ (4) sponsor____
- J. The record of each activity account (1) is kept in a separate folder____ (2) is not kept in separate folder____ (this means all requisitions, purchase orders, receipted bills, etc. having to do with the accounts in the fund)
- V. A. Groups which usually make their trips in (1) district bus____ (2) activity bus____ are: (1) football____ (2) basketball____ (3) baseball____ (4) F.F.A.____ (5) F.H.A.____ (6) Band____ (7) others____
- B. Expenses are paid by (1) civic groups____ (2) out of activity fund____ (3) Board of Education____ (4) student himself____
- C. The school carries____ does not carry____ insurance on athletes
- D. This insurance is paid (1) from district funds____ (2) activity funds____ (3) by student himself____
- E. Part or all the medical bill in case of injury is paid (1) from district funds____ (2) activity funds____ (3) by parent____
- VI. A. Activity funds are audited (1) annually____ (2) more often____ (3) less often____ (4) never____
- B. Audit is made by (1) C.P.A.____ (2) experienced auditor other than C.P.A.____ (3) member of the faculty____ (4) clerk of board____
- C. The sum of \$_____ is paid for the audit which comes from (1) activity fund____ (2) school district funds____
- D. The cost of the audit is (1) prorated among the different accounts____ (2) paid from a general activity account____ (3) other way____

Section Item

- E. A transfer of funds is made sometimes (1) during the year____ (2) at the end of the year____ (3) never made____
- F. This transfer is approved by (1) superintendent____ (2) principal____ (3) sponsor____ (4) student officer____
- G. Records for the past years, bills, and cancelled checks are filed away and kept for (1) one year____ (2) two years____ (3) three years____ (4) four years____ (5) five years____
- VII. A. The financial secretary is paid the sum of \$_____ for the extra work involved in handling the activity funds. This amount is paid from (1) Board of Education funds____ (2) from the student activity funds____ (3) both funds____
- B. Information on the auditor's report is published in (1) local newspaper____ (2) highschool newspaper____ (3) mimeographed and handed to students____ (4) placed on bulletin board
- VIII. A. Total amount of funds channelled through the activity fund during the year is \$_____
- B. Average monthly balance\$_____
- C. Balance at the end of year 1950-1951 \$_____
- IX. A.. Suggestions for improving the accounting system of high school activity funds:
- 1.
 - 2.
 - 3.
 - 4.
 - 5.

VITA

Delrose Pearce Miller
candidate for the degree of
Master of Science

Thesis: A STUDY OF THE ADMINISTRATION OF THE ACTIVITY FUNDS IN
CERTAIN HIGH SCHOOLS OF OKLAHOMA

Major: Secondary Education

Biographical and Other Items:

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Undergraduate Study: East Central State Teachers College,
1928-1931

Graduate Study: Oklahoma Agricultural and Mechanical
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Experiences: Teacher of Business Education, 1931-1942,
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Date of Final Examination: July, 1953

THESIS TITLE: A STUDY OF THE ADMINISTRATION OF THE ACTIVITY FUNDS IN
CERTAIN HIGH SCHOOLS OF OKLAHOMA

AUTHOR: Delrose Pearce Miller

THESIS ADVISER: Dr. M. R. Chauncey

The content and form have been checked and approved by the author and thesis adviser. The Graduate School Office assumes no responsibility for errors either in form or content. The copies are sent to the bindery just as they are approved by the author and faculty adviser.

TYPIST: Fern B. Hall