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The Financial Administration of Extracurricular Activities in the Public High Schools of New Mexico

Frank Edmund Graham

Graham — Extracurricular Activities in the Public High Schools

THE FINANCIAL ADMINISTRATION OF EXTRACURRICULAR ACTIVITIES IN THE PUBLIC HIGH SCHOOLS OF NEW MEXICO

By

Frank Edmund Graham

A Thesis

Presented in Partial Fulfillment of the

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This thesis, directed and approved by the candidate's committee, has been accepted by the Graduate Committee of the University of New Mexico in partial fulfillment of the requirements for the degree of

MASTER OF ARTS

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CHAPTER I

INTRODUCTION

Because the majority of writers in the field of education recognize extracurricular activities as an essential part of the school experience, it is vital that they be administered in such a manner that all students have the opportunity to benefit from their advantages. In fact, it might seem that professional opinion should have established extracurricular activities in the school curriculum in order to bring them within the experience of the entire student body. However, such is not the case.

Extracurricular activities continue to be classified as an outside addition to the course of study offered in the majority of public high schools. As a consequence, there is no provision for the financial support of extracurricular activities in the typical school budget. The school administrator, therefore, is compelled to devise other plans for the financing of extracurricular activities in order to retain them as an added attraction to the traditional school program.

Dr. Harry C. McKown[1] repeatedly states that "If extracurricular activities are educative they should be supported in exactly the same way as other educative activities." Schoolmen in general are in accord with Dr. McKown's advice, but until school boards give more

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[1] Harry C. McKown, The Student Council (New York: McGraw-Hill Book Company, Incorporated, 1944), p. 245.

serious consideration to extracurricular activities as a part of the curriculum the present system of financing these activities remains the concern of the school administrator.

School clubs, homerooms, and other non-classroom activities have become so popular that they are expected in every high school. The fact that they are taken for granted would seem to imply that they are also financed by the schools, but the existence of extra-curricular activities still depends largely on dues and fees charged the students for the privilege of participation, supplemented by public solicitations.

Twenty-five years ago Dr. E. P. Cubberley[2] advanced the theory that the taxpayer has the right to refuse to pay admission charges to school events because free public education should be free in all its aspects. No such case has ever been tested in the courts, but it is entirely possible that in some future time the argument will be settled by legal opinion. Until arguments of legal and ethical nature pertaining to the financial support of extracurricular activities are reconciled, school administrators will continue to be responsible for methods of raising money to finance school activities. Otherwise, they must await the time when the "extra" to curricular activities is finally eliminated. Then the element of financial support will cease to be the responsibility of school administration.

Methods of financing the extracurricular program have generally

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[2]E. P. Cubberley, The Principal and His School (Boston: Houghton Mifflin Company, 1923), p. 23.

become the direct responsibility of the superintendent or the high school principal. There are many good methods in operation, while others are at least questionable.

I. THE PROBLEM

Statement of the problem. This study has as its purpose the investigation of methods currently practiced in raising funds to provide for the financial support of extracurricular activities in the public high schools of New Mexico. Of these plans the most feasible are proposed for the use of those responsible for the financial administration of extracurricular activities.

Importance of the problem. In New Mexico, the majority of high schools are small. The classification is based on such factors as sizes of enrollment, faculty, and physical plant. Small high schools suffer the most in the struggle to finance extracurricular activities. Many worth-while experiences are denied students in the small high school because of the very factors which cause them to be classified as small. The potential revenue of high schools having small enrollments is usually not enough to make elaborate programs possible.

It is also especially true in New Mexico that a number of high school students cannot afford the benefits of extracurricular activities because they do not have the money necessary to "belong." This situation creates groups of high school students who are deprived

of a phase of education considered to be essential to the total school experience. Therefore, a problem of discrimination is brought about by an economic factor. Any suggestion of discrimination is undesirable in a democratic system of education.

In 1934, former Superintendent E. D. Martin[3] of Deming, New Mexico, remarked that "We have contented ourselves with the professional side of our work and have left the finances to someone else, too often (someone) not interested in education."

State Superintendent of Public Instruction Charles L. Rose declared in his address to the Sixtieth Annual Convention of the New Mexico Education Association in Albuquerque, October, 1947, that some school districts in New Mexico could not afford to provide better educational facilities because of low income. A report from another state likewise indicated that participation in extracurricular activities depends upon the financial abilities of students to pay for participation.[4]

II. SOURCES OF THE DATA

Data for this study were secured from ninety-six questionnaires returned by the principals of New Mexico public high schools and from

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[3]J. E. Seyfried, A Conference Report on Financing of Public Education in New Mexico (Albuquerque: University of New Mexico Press), 8:3, September 15, 1934, 122 pp.

[4]J. R. Shannon and Marion A. Kittel, "Economic Discrimination in School Activities," Clearing House, 22:2, October, 1947.

publications listed in the bibliography. The questionnaire was mailed to the principals of 120 public high schools in New Mexico for the purpose of obtaining information relating to the present practices used in the financial administration of extracurricular activities. Personal letters exchanged with Dr. Harry C. McKown, outstanding author in the field of extracurricular activities, and information gathered by the writer through personal contacts and interviews complete the direct sources of the data.

III. METHODS OF PROCEDURE

All available literature on the subject of the financial administration of extracurricular activities was reviewed and notes pertinent to the thesis were recorded and catalogued. When the questionnaires were returned each reply was analyzed and responses recorded on file cards. Some questionnaires contained additional comments and included sample blank forms used in the paper-work phases of administering the finances of extracurricular activities. All items received were reviewed and classified for presentation within the thesis.

IV. REVIEW OF RELATED STUDIES

J. R. Shannon and Marian A. Kittel,[5] in connection with their

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[5] J. R. Shannon and Marian A. Kittel, "Economic Discrimination in School Activities," Clearing House, 22:2, October, 1947.

study made for the Laboratory School of Indiana State Teachers College, concluded that school activity groups in a certain California school system appear to be weighted in favor of pupils from families within the higher income brackets. That is, the amount of money required for participation in extracurricular activities exclused pupils from lower income groups. The conclusions made were illustrated by a table showing the comparison of means of monthly rentals of the parents of students participating in extracurricular activities with those of the entire student body of the high school. The officials of the high school studied by the authors expressed surprise to learn that their extracurricular program was designed for the wealthier children only.

Francisco Sotomayor[6] discovered that in the schools which he studied none had a definite system of accounting for funds raised to support extracurricular activities. The private Catholic secondary schools of New Mexico are few in number but well supported, yet none had a central treasury to receive or disburse extracurricular funds. All of the schools studied by Francisco Sotomayor had activity programs dependent on the size of the enrollment. The larger schools such as St. Vincent's Academy, Albuquerque, New Mexico, and Loretto Academy, Santa Fe, New Mexico, had more elaborate programs and a maximum of participation, probably because of the availability of

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[6]Francisco Sotomayor, "Extracurricular Activities in the Private Catholic Secondary Schools of New Mexico," (unpublished Master's thesis, The University of New Mexico, Albuquerque, 1940), pp. 53-56.

monetary support. This study gave the impression that the problem of the financial administration of extracurricular activities in the private Catholic secondary schools of New Mexico is similar to that in the public high schools of the state.

Thirty years ago E. H. Wilds[7] made a study of the problems of administration faced by sixty-three school officials in New York. Amony the many problems studied, the control of extracurricular finances was named most difficult by thirty-three of the administrators. The excessive expenditures made by students and activity organizations were purported to be a grave illustration of how schools allowed activities to "run wild" merely because they were not encompassed within the formal school program.

Topic Five of the Texas Study of Secondary Education[8] discusses the problems of high school principals in handling the finances of extracurricular activities in the Texas high schools. The study implies that average daily attendance and student interests depend upon the extent of extracurricular programs and observed that the life of school activities relies on financial support. The study reports that the smaller high schools are in need of additional subsidy in order to offer a more varied activity schedule because the student mortality in the smaller schools seems to be caused by lack

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[7]E. H. Wilds, Extracurricular Activities (New York: The Century Company, 1936), pp. 69-70.

[8]Texas Study of Secondary Education, Research Study Number Five, (Austin: University of Texas, 1946.)

of interest on the part of students. Observations made led to the conclusion that a school program made more attractive by extra-curricular activities would help to overcome poor attendance and that such would be possible with the financial support of school boards.

V. ORGANIZATION OF THE REMAINDER OF THE STUDY

The following chapters will deal with the accepted theories of financial administration of extracurricular activities, presenting practices now in operation in the New Mexico public high schools and a summary to review each topic discussed. Chapter II discusses the mechanics of financial administration as approved by authorities in the field of extracurricular activities and is designed to be used as a guide to evaluation or adoption. A review of current practices of financing extracurricular activities in New Mexico high schools is the concern of Chapter III, while Chapter IV concludes the thesis with a summary, conclusions, and recommendations.

CHAPTER II

THE THEORY OF FINANCIAL ADMINISTRATION OF EXTRACURRICULAR ACTIVITIES

This chapter is concerned with theories and plans recommended by educational leaders in the field of extracurricular activities. The information is submitted to suggest to administrators and students of education ideals and principles that govern a well-administered financial program for the efficient operation of the extracurricular schedule.

Assuming the reader agrees that extracurricular activities supply a necessary extension to the traditional academic school curriculum, the chapter is devoted to a discussion of the theories of financial regulation of extracurricular activities. It also suggests budget systems and recommended plans which will insure development of well balanced programs.

I. THEORIES

Nearly all of the extra curricular activities in the public high schools grew unguided and unencouraged. Naturally the methods of financial administration of these activities had a similar background. Each organization was allowed to raise money in any way it pleased and the systems used for keeping records of income and disbursements was just as haphazard. Not until rather recently did school authorities begin to recognize the educational potentialities of extracurricular activities and decide that one of the most effective methods of supervising them was to arrange for the control of their financial support. Financial regulation

of extracurricular activities is an important feature in the insurance of future development of the activities. The purposes of regulation are to plan for a well-balanced program and to guarantee its permanency.

The methods of raising funds for the support of extracurricular activities are as varied as the numbers of activities that exist. As mentioned in Chapter I of this thesis, some of the methods are approved by authorities in the field, while others are classified as questionable and in some cases even held in disrepute. (Among the methods of raising funds generally in use, several arguments are proposed by the authorities in the field for or against certain practices.)

The traditional practice of charging admission fees to public school events is an issue which was first challenged by Dr. E. P. Cubberley[9] when he stated that "A very good case can be made out against entertainments to raise money for school needs . . . the school, being a state institution should have its legitimate needs met by general taxation . . ." Arguments in favor of charging admission fees to school events have been devised by many educators who believe that the practice is justifiable.

The four most frequently used arguments being (1) public activities usually depend on an admission fee, (2) people are generally used to spending money for entertainment, (3) admission fees insure a better quality of performance, and (4) school activities must be supported by admission fees because they are not otherwise provided for in the school budget. The last argument is probably the strongest in favor of charging

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[9]E. P. Cubberley, The Principal and His School (Boston: The Houghton Mifflin Company, 1923), p. 540.

admission fees to public school events and it is only fair to point out that school boards to contribute indirect support to school entertainments by allowing the use of the school plant, utilities, equipment and teacher-time which might otherwise absorb the returns from admission fees.

Arguments against charging admission fees to public school events are (1) there is too much emphasis on the money-making results of school events and too little on pupil benefits, (2) it is not the business of the school to compete with commercial entertainment, (3) the quality of performance ensured by an admission fee is doubtful, and (4) admission fees are probably illegal. The first in the arguments against charging admission fees as given above appears to be the most significant.

A certain high school principal in New Mexico pointed out during an interview with the writer that Cubberley's challenge regarding the legal aspect is weak because the taxpayer, in one sense, owns the streets the same as he does the schools, yet the existence of parking meters in some cities charges the taxpayer for parking on the public streets. Therefore it may be argued that there may be no cause for refusal of a taxpayer to pay admission charges to a public school event.

Dr. McKown[10] is vehement in his criticisms of other methods of raising funds for the support of extracurricular activities. He reasons that locker fees which go to the support of school activities are no more logical than imposing fees on the use of desks and seats. He calls "tag days" the cheapest of all methods and declares that they are a public

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[10]Harry C. McKown, The Student Council (New York: McGraw-Hill Book Company, Incorporated, 1944), Chapter X.

nuisance. His original opinion regarding fairs, circuses, and carvivals as cheap, vulgar, and non-educational has been somewhat modified in his more recent publications. He now concedes that these money-making affairs may have an educative outcome depending on the school administrators who strive to reduce the potential "evils" of such events. However, Dr. McKown insists that "The only logical, justifiable, adequate, and beneficial method (of financing extracurricular activities) is by means of subsidy . . . by the school board."

II. BUDGET SYSTEMS

A budget for school activities forecasts the program for the coming year. It represents an adjustment between income and outgo. When sources of income appear to be similar in origin and amount after a few years, the probable income can be estimated rather closely. Specific budget systems are recommended for the smooth operation of a successfully administered financial program. Duplication, unfairness, confusion, thefts, deficits, and unauthorized purchases are eliminated in a financial system which employs sound business methods.

In the typical school one of the following listed is designated as the custodian of extracurricular funds. The advisability of each plan is considered and based upon the recommendations of educators who have made a study of the financial administration of extracurricular activities in general.

Principal. In many schools, especially the smaller types, the principal makes all decisions involving money. The advisability of

assigning the responsibility of the activity treasury to the principal is doubtful because it not only adds to his load of duties but it may also deprive others, particularly the students, of a valuable experience.

Faculty Committee. The faculty committee is often the advisory unit of a student council and in some schools is known as the extra-curricular committee. Its members are charged with the preparation and approval of the budget and sometimes devise forms and procedures. The committee provides for periodic audits, submission of reports, and training of student assistants. The system has worked well in the larger schools and is considered good.

School Secretary. The school secretary may be the principal's secretary, an office assistant, or the cashier. Under this plan the school secretary is responsible for all aspects of the administration of extracurricular funds. The plan is recommended as permissible providing that the employee is bonded, audited, and professionally supervised.

Commercial Department. The practicality of administering the finances of extracurricular organizations through the commercial department is valuable. The plan affords centralized control and offers opportunity for on-the-job training to students of the department through a realistic learning situation. The system has its limitations because smaller schools generally have no commercial departments.

School Bank. In schools which maintain a school bank the bank operates as a clearing house for the administration of extracurricular funds. The plan is recommended providing there is adequate supervision available.

Treasurer of School Board. The treasurer of the school board is usually a layman and in a number of localities is paid for services rendered. This plan is not advised for the reasons that the custodian of extracurricular funds should be qualified to make educational judgments and that a board member is too remote from the school setting.

Student Treasurers. In some schools a student is left with the responsibility of administering the extracurricular treasury. The chief objection to this plan is that student treasurers may not be bonded unless of legal age.

Assistant Principal. The plan of fixing the responsibility for the custodian of extracurricular funds on the assistant principal, (or one faculty member,) is not recommended by authorities in the field. In the larger school where the assistant principal is necessary there are generally enough other duties for that person to discharge and it is not good business for one individual to be finally responsible for the custody of any community finances.

Table I, on the following page, illustrates the plans of responsibility operating in New Mexico public high schools as reported in replies to the questionnaire.

TABLE I

CUSTODIANS OF EXTRACURRICULAR FUNDS IN 96 PUBLIC HIGH SCHOOLS OF NEW MEXICO

Custodian	Frequency
Principal	52
Assistant Principal	4
Faculty Committee	4
School Secretary	3
Commercial Department	0
School Bank	2
Student Treasurer	3
School Board Treasurer	3
No System	13
Others	12
TOTAL	96

Types of Bookkeeping. There are two methods of bookkeeping popular in modern business administration, general accounting and special accounting. Both of these systems are used in the financial administration of extracurricular activities.

When all accounts and transactions are recorded as they occur the system is known as general accounting. The system is useful in situations where business transactions are not so numerous. Entries in the account books provide for the date of the transaction, item under consideration, account chargeable, requisition number, check number, the amount received or disbursed, and the current balance in the funds. At the end of each month a report of the balance and audit findings is made to the school authorities.

Special accounting is more highly recommended because it is more detailed and identifiable. Special accounting is a more detailed method of recording financial transactions, however, it is more efficient and makes it easier to control the budgets of each activity. Receipts and disbursements are accounted for in ledgers which are separated by activities. The special accounting method is considered better because all funds are not pooled and administered from one account as in the general accounting system. This system is deemed best for schools having an enrollment of five hundred or over and in which there is an active extracurricular program. Black and red entries are recorded for each organization and no transactions are permissable without authorization. The blank forms in use under this system vary with local needs and are discussed in the next chapter.

Forms and procedures. In either system of accounting as applied to the financial administration of extracurricular activities standard forms and standard operating procedures are recommended for the proper function of accounting. Among the important items necessary for the execution of such a plan are the following:

1. Required financial reports of all receipts and disbursements pertaining to admission fee events.
2. Charge and balance records of tickets distributed.
3. Treasurer's receipts for money deposited in all organizational accounts.
5. Copies of pay orders showing amounts, items purchased, and accounts to be charged.

5. Requisition forms authorizing purchases and bearing the signature of the official purchaser.

III. RECOMMENDED PLANS

Student activity tickets. The student activity ticket is a card distributed to students who pay a lump sum fee for a specific period, usually one semester. The ticket is honored for admission to all usual school activities. The edges of the card are generally numbered to correspond with the number assigned each consecutive school event. The card number is punched or cancelled when used. The student activity ticket is normally signed by the person responsible for the issue of the ticket and countersigned by the student who purchases the ticket. The name of the school and the inclusive dates of negotiability are printed on the face of the card. In some schools, activity tickets are transferrable. That is, they may be used by anyone and do not require identification. However, many schools prefer to limit the use of the activity ticket to the individual purchaser only, and require a photograph to be attached or specifically state within the provisions of the ticket that it is not transferrable.

The Cooperative plan. In the idiom of school people the cooperative plan is generally referred to as the "co-op plan." It operates on a basis similar to the student activity plan except that it features a book of tickets rather than one inclusive ticket. Each ticket is good for any activity to which an admission fee is charged for the period of a week, or units of a month, as designated. The books are numbered and distributed

through a faculty member who signs each ticket prior to its issue.

"Co-op" books may be bought by paying for the series in full, or they may be paid for in weekly installments. When tickets are purchased on the installment plan they must be continuously paid up. If a student omits payment of the tickets for a week or more he is required to pay for the unused tickets regardless of the reason for default. Such a plan insures the income of the extracurricular budget which is based on the number of book sales.

The above-described plans are advantageous for the following reasons:

1. Elimination of methods of raising money considered to be objectionable.
2. The amount assesed each student is less than it would be for separate admission fees to each activity.
3. It gives an opportunity to plan the extracurricular activity budget in advance.
4. It supports activities which have no other means of income.

The disadvantages of the ticket plans are more frequently expressed by faculty and students rather than by administrators. Four major objections are:

1. Teachers assigned the task of keeping records and collecting money are already overburdened with record-keeping.
2. Ticket sales are usually conducted in home rooms and tend to crowd out activities which are more important to home room organizations.

3. When office accounts do not balance with teacher's accounts the teacher is held responsible.

4. Possible ill will and discontent are engendered in the student body when unforseen cancellations of activities occur.

Suggestions governing the administration of ticket plans.

1. A handbill, pamphlet, or mimeographed announcement should be distributed to the faculty and student body in which the current system is clearly explained.

2. Tickets or ticket books should be printed well in advance to accommodate all students enrolled, regardless of the fact that all are not expected to participate. The numbers of each ticket or book should be carefully recorded and the school policy should determine in advance whether the tickets or books are to be transferrable or not.

3. The duties of each official responsible for the administration of the plan should be carefully stated.

a. Duties of the cashier: The cashier should

(1) receive all deposits
(2) record all deposits
(3) countersign deposit slips
(4) keep one copy of deposit slip
(5) route one deposit slip copy to treasurer
(6) route one deposit slip to auditor
(7) authorize all purchases
(8) pay orders upon receipt of bill
(9) enter transactions according to the accepted system in operation

b. Duties of the auditor:

(1) receive deposit slips for each deposit
(2) credit deposits to appropriate organization

(3) direct auditing committee
(4) receive and file receipted bills
(5) record transactions of each organization
(6) prepare monthly statements

c. Duties of the treasurer:

(1) execute and endorse orders
(2) receive itemized bills
(3) receipt for cash received
(4) maintain a cash book

d. The extracurricular activity committee:

(1) estimate the budget
(2) consolidate requisitions to avoid duplication
(3) investigate complaints
(4) recommend appropriations
(5) train student assistants
(6) audit the treasurer's accounts
(7) invest surpluses

AUDIT SYSTEMS

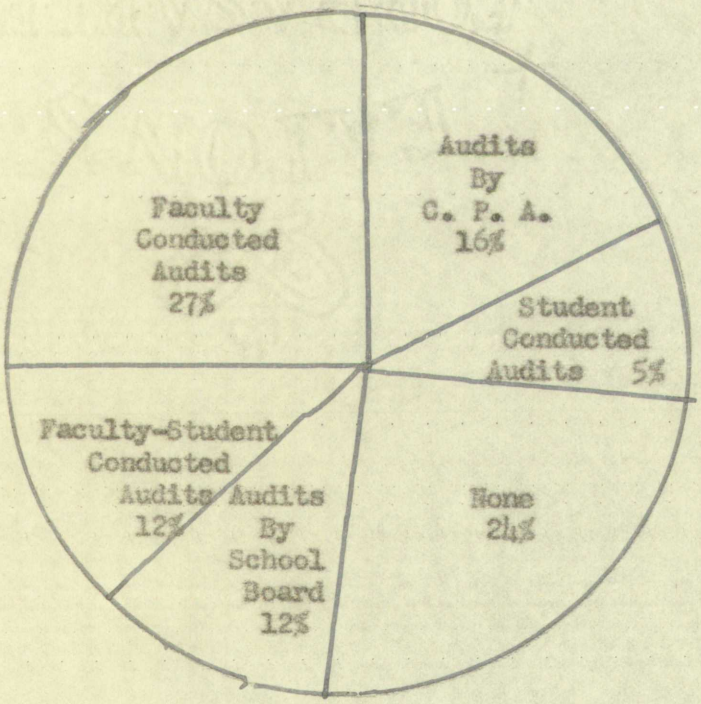

FIGURE 1

INDIVIDUALS RESPONSIBLE FOR PERIODIC AUDITS OF EXTRACURRICULAR ACCOUNTS BASED ON REPLIES FROM 96 NEW MEXICO PUBLIC HIGH SCHOOLS

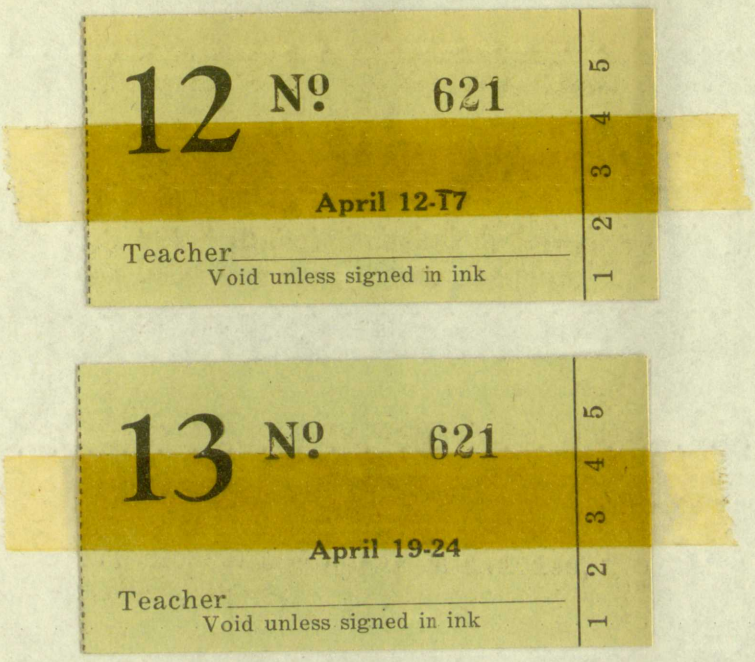

FIGURE 2

ILLUSTRATION OF A TYPICAL
"CO-OP" TICKET USED IN THE
COOPERATIVE PLAN

* *

COME! JOIN THE
P A R A D E

OF CO-OP CLUB MEMBERS

Don't Wait Until Christmas to Realize
The Savings You Can Make

HERE'S OUR CALENDAR

Seven Home Football Games
Basketball Games
Boxing Matches
Junior Play
Senior Play
Operetta

High School Newspaper
School Magazines
School Annual
All other plays and musicals
Special Assemblies

If you were to attend all games, plays and operettas and buy all publications, your activities would cost you at least $15.00. Buy a Co-op Ticket for $2.25 a semester, or pay only 15¢ each week, and take advantage of all high school activities.

FOOTBALL SCHEDULE

* *

HOME BASKETBALL GAMES

* *

JOIN THE CO-OP CLUB NOW! DON'T MISS A SINGLE GAME OR PLAY! ENJOY THE

LITERARY PUBLICATIONS

Tickets on sale now by your home room teacher. Get your ticket before October 10 for $2.25. At 15¢ a week it will cost you $2.40.
WHY NOT SAVE YOURSELF FIFTEEN CENTS?

J O I N N O W ! ! !

* *

FIGURE 3

ILLUSTRATION OF A HANDBILL

IV. SUMMARY

The systems and administrative procedures involved in the supervision of extracurricular finances described in this chapter merely imply the numerous problems which they add to the duties and responsibilities of the high school administrator. In New Mexico, school board subsidy of extracurricular programs would prevent unequal support of activities and supplement inadequate programs due to lack of funds. But at least the ticket plans or budget systems recommended provide substitute methods for raising funds to support activity programs for any high school. The recommended plans are not infallible; however, they are as operable, practical, and effective as they can be under an educational system which fails to give financial support to activity programs because they are considered to be separated from the rest of the traditional curriculum.

As in other states, some New Mexico school boards have started in the right direction. Several high schools reported that indirect subsidy of extracurricular programs is provided for in the annual budgets. Such concessions as a reduction in the teaching load for sponsors of extracurricular activities is recognition of the fact that these activities are desired by the school officials and that teachers should be compensated for the additional duties involved in supervising the activities. Other indirect subsidies are encouraging. Many high school teachers in New Mexico receive extra pay for the additional duties incurred in the supervision of extracurricular activities, while several school boards provide equipment and supplies necessary to the function of activity

programs without cost to the school unit or activity organization. As yet no New Mexico high school is completely subsidized for the administration of an extracurricular program.

The following table was planned to illustrate the fact that in ninety-seven instances some public high schools of New Mexico provide indirect subsidy to activity programs. Reduction in teaching schedules or additional pay granted to sponsors of activities indicate encouragement to activity programs by school boards, as do money provided for purchases of activity supplies.

TABLE II

ITEMS OF INDIRECT SUBSIDY TO ACTIVITY PROGRAMS IN NEW MEXICO HIGH SCHOOLS

ITEMS	NUMBER
Extra pay for activity sponsors	10
Reduction in teaching schedule for activity sponsors	27
Free periods for activity sponsors	32
Annual money bonuses for activity sponsors	9
Purchases of supplies for activities	19

CHAPTER III

PRESENT PRACTICES IN THE FINANCIAL ADMINISTRATION OF EXTRACURRICULAR ACTIVITIES IN NEW MEXICO HIGH SCHOOLS

As evidenced by the returns to the questionnaire, the present practices in the financial administration of extracurricular activities in the public high schools of New Mexico fall into three groups. This chapter will describe the practices within each group.

Group One covers schools which operate under the special accounting plan through which all activity accounts are centrally controlled. Group One is further divided into sub-groups. Sub-group A comprises schools using a ticket plan for a single method of raising money. Sub-group B includes schools which raise money by means other than the single plan and, instead of issuing tickets only, have several plans by which money is raised.

Group Two covers schools which allow separate organizations to raise and account for their own funds and whose transactions are entered as general accounts. Schools observing the general accounting system usually operate under the decentralized plan of administering extracurricular funds.

Group Three schools are those which have no organized plan for raising funds for the support of extracurricular activities and follow no standard system of accounting for receipts and disbursements.

Table III shows the present practices in accounting used in public high schools of New Mexico. Seven high schools are under the

ticket plan as recommended by leaders in the field of extracurricular activities and these added to the forty-seven schools having special accounts plans show that approximately 56% of the high schools studied operate on approved financial plans.

TABLE III

PRESENT PRACTICES IN THE FINANCIAL ADMINISTRATION OF EXTRA-CURRICULAR ACTIVITIES IN 96 PUBLIC HIGH SCHOOLS OF NEW MEXICO

Groups	Ticket plan	Other plans	No plan
I. Special Accounts	7	47	
II. General Accounts		20	3
III. No system			13

Table III, above, illustrates the wide divergence in present practices of accounting for and administering the finances of extra-curricular activities in ninety-six public high schools of New Mexico. It is encouraging to note, however, that the majority of high schools observe standard systems of administering the finances and keep records which may be audited and studied.

On the following page, Figure Four is intended to clarify further the picture of methods currently used in accounting for extra-curricular funds in the public high schools of New Mexico. The results of the questionnaire indicate that at least thirteen out of ninety-six

public high schools have no system of accounting. Knowing that a system is essential in planning and administering, perhaps the administrators of these schools will see the advantages in using forms and keeping records.

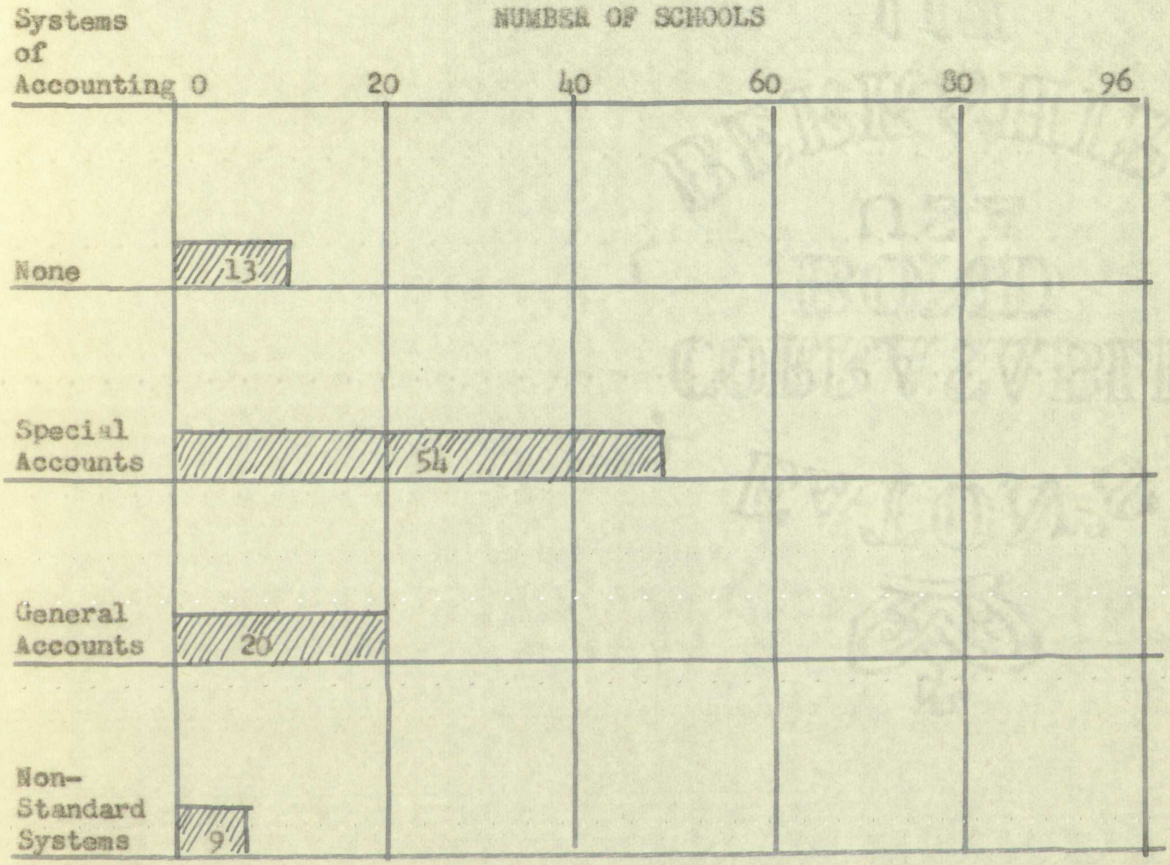

FIGURE 4

A GRAPHIC ANALYSIS OF METHODS OF ACCOUNTING FOR EXTRACURRICULAR FUNDS AS USED BY NINETY-SIX NEW MEXICO PUBLIC HIGH SCHOOLS

Six New Mexico high schools which administer the finances of extracurricular activities under Group I have supplied the writer with descriptions of their systems and sample blank forms which are reproduced in this chapter. The high schools under discussion are as follows:

Albuquerque High School

Belen High School

Fort Sumner High School

Jal High School

Portales High School

Santa Fe High School

Albuquerque High School uses seven basic control forms, three of which are illustrated: The Cooperative Club Accounting Sheet, Requisition Form, and Voucher Envelope. The system in operation at Albuquerque High School conforms to better business methods and for the most part meets the standards set by educational authorities in the field of financial administration of extracurricular activities. At the beginning of each semester, the homeroom teacher is issued a series of numbered "Co-op" books which contain tickets covering specific periods of validity. The tickets are perforated at the left extremes of the book for ease in detaching. The teacher is responsible for selling each book. When the book is bought the teacher enters the student's name on the cover of the book and corresponding information in the spaces provided on the Cooperative Club Accounting Sheet. Every week the teacher deposits the amounts collected in a specially

ALBUQUERQUE HIGH SCHOOL CO-OPERATIVE CLUB

.....Sem..ster, 19..... 19.....

on Numbers ..... Teacher .....

UDENT	Book No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Paid to Above Teacher	Amount to Office	Date

Order No.

Date

ase charge to the Albuquerque High School, Albuquerque, New Mexico, the materials, supplies, or services as listed below.

Voucher No.

ALBUQUERQUE HIGH SCHOOL

TO

Charge following funds	$
Amount Paid	
Approved for Payment	Check No. Date

This is to authorize the Principal to pay to _____ from the _____ Account the sum of $_____. Payment of money is for the following purpose: _____

Class or Club Secretary

Sponsor

29

WARRANT NO. 1,453

CHECK NO. .....

Date ..... 19....

FORT SUMNER HIGH SCHOOL ACTIVITY FUND

FORT SUMNER, NEW MEXICO

TO .....

SCHOOL YEAR 19 19

Athletics	
Band	
Book Fund	
Free Text Book Fund	
F. F. A.	
Relief Fund	
Junior Class	
Senior Class	
Pep Club	
Library	
Sophomore Class	
Freshman Class	
Photography Club	
Sandstorm	
Administrative Fund	
Merchandise	

Approved by

PRINCIPAL

Date ..... 19.

STATE OF .....
County of ..... } ss.

I, ...

do solemnly swear (or affirm) that the within and before mentioned account is true and correct, and that the services have been rendered (or articles have been furnished) as stated and that no part thereof has been paid.

Sworn and subscribed to before me, this ..... day of ..... 19....

Form 34-A

BELEN HIGH SCHOOL
REQUISITION

No. .....

..... City, ... State, ... Date ..... 19.....

To ..... Name of person authorized to purchase

The following supplies are needed for .....

At ..... Place to be delivered by ..... Date needed

QUANTITY	SPECIFICATIONS	WHERE THEY MAY BE OBTAINED?	PROBABLE COST	REMARKS

No. ..... $ .....
..... 194....
To .....
Fund .....
For .....

BALANCE	
DEPOSIT	
TOTAL	
This Check	
BALANCE	

Portales, New Mexico, ... 194.... No. .....

PORTALES HIGH SCHOOL ACTIVITY ACCOUNT

Requisition on ..... Fund

MAKE CHECK PAYABLE TO ..... $ .....

..... DOLLARS

FOR

..... Treasurer

..... Sponsor

Approved for purchase

by ..... Signature person approving ..... Signature of person making request

..... Official position ..... Position

Roland Bertier Co., 154 E. Erie St., Chicago, Ill.

JAL SCHOOL ACTIVITIES
Jal Public School
Box 1306
Jal, New Mexico.

Voucher No. _____

Date _____

To _____

..., the undersigned, hereby certify that the above account is a true and correct statement of the amount due from Jal School Activities, Jal Public School, Jal, New Mexico; that the services have been rendered and the articles furnished as therein stated, and that no part thereof has been paid; and that this indebtedness was incurred by order of _____

Approved by _____
Superintendent

_____
Party Received Warrant

PURCHASE ORDER № 814

SANTA FE HIGH SCHOOL STUDENT ACTIVITY FUND:

NAME ..... DATE .....

DELIVER TO: ..... the following items

and charge to Santa Fe High School Student Activity Fund

Sample: - Albuquerque High School

(Void)

ACTIVITY ..... APPROVED .....

printed envelope which is received by the treasurer. The envelope bears spaces for the room number, date, name of the teacher, and the amount deposited. Upon receiving the envelope the treasurer credits the teacher concerned with the amount turned in. At the end of each semester the treasurer's account and the teacher's account must balance. Students who contract for a "co-op" book may purchase it in lump sum or buy a ticket at the beginning of each period of validity. The tickets are transferrable. This system provides for the income of the cooperative activity ticket plan. In addition to provisions for income, each separate activity which collects dues or fees must deposit its funds with the central treasurer, who, in turn, issues a receipt and credits the appropriate activity. When purchases or payments are necessary, the outgoing finances are accounted for by a system of requisition forms and voucher checks. The person responsible for the activity makes requisition for items needed. The information on the requisition form includes the name of the payee, the order number, date, list of supplies or services requested, and authorization of payer. The voucher envelope lists the name of the activity, amounts charged, approval for payment, check numbers, and dates. Within the voucher envelopes are copies of receipts for deposits, withdrawals, and paid bills.

Belen High School issues an all-inclusive form for the requisition of supplies for extracurricular activities. The questionnaire indicated that although the school does not operate under a ticket plan, all monies raised for the financial support of extra-

curricular activities are centrally administered. The requisition form, as illustrated, includes the number of the request, city, state, date, payee, activity requesting, place of delivery, suspense date, quantity, specifications, where obtainable, probable cost, remarks, and approval.

The principal of the Portales High School explains that each organization handling funds deposits the funds in a central treasury and, in receipt, is given a book similar to a check book, as illustrated, from which all requisitions are made. Such requisitions, with invoices, are forwarded to the office of the principal. When approved by the principal the requisitions are forwarded to the secretary of activity accounts who then writes the check. Each month the secretary of activity accounts issues a statement. All activities are required to check their balances against the statement. Any possible discrepancy must be reconciled within specified periods.

The Fort Sumner High School uses a lengthy form which appears to be a consolidation of several forms for various actions pertaining to the extracurricular funds. On this form there is space provided for a notarial subscription. The illustration reproduces the form in part, in order to conserve space, but the essential parts of the form are visible. All activities officially recognized by the school are listed and requisitions are made from a central account. The systems of requisitioning and recording are the same as those previously discussed.

One of the forms in use by the Jal High School Activities is a brief mimeographed statement containing remarks designed to

control requests. In part, the remarks are as follows: "I, the undersigned, hereby certify that the above account is a true and correct statement of the amount due . . . that the service has been rendered and the articles furnished as therein stated . . . that no part thereof has been paid . . . that this indebtedness was incurred by order of . . ." The form further requires approval of the superintendent and indorsement of the party who received the warrant.

Santa Fe High School has a simple requisition form in keeping with the recommendations of good business methods in the financial administration of extracurricular activities. The form has three good points. It is machine numbered, thereby imposing strict control on the issue of the forms. The forms are negotiable, eliminating additional forms, and they are bound in books with perforated edges for easy removal. The form is brief and easily filed.

All six schools which have been discussed use forms in keeping with standards recommended by authorities and contain similar control systems.

The results of the questionnaire were of valuable assistance to the writer in trying to present evidence to show that the financial problems of extracurricular activities is an area of education which deserves further study and improvement. In the state of New Mexico, there is much education which "might have been" could it have been afforded by all of the public high schools.

The question of what "might have been" seems to be pertinent to the thesis because extracurricular activities in New Mexico public

high schools depend so much on finances. The programs are largely left to local resources and the result is that some of the pupils are not given the opportunity to participate in a phase of education which is recognized as important to the completion of the school experience. All citizens of the same state should have equal opportunity in the advantages of education regardless of geographical locality or economic ability.

Table IV shows the amounts of money involved in the financial administration of extracurricular activities in the public high schools of New Mexico. The schools are grouped One, Two, and Three classified as indicated in the beginning of this chapter.

TABLE IV

COMPARISON OF FINANCES INVOLVED IN THE ADMINISTRATION OF EXTRACURRICULAR ACTIVITIES IN NINETY-SIX PUBLIC HIGH SCHOOLS OF NEW MEXICO

N. M. Public High School	Average Income from Extracurricular Activities	Average Costs of Operating Extracurricular Activities	Totals
Group I	$19,500.00	$19,500.00	$39,000.
Group II	7,250.00	7,250.00	14,500.
Group III	1,800.00	1,800.00	3,600.

The following Table V summarizes negative and positive replies to miscellaneous items of the questionnaire pertaining to the general status of extracurricular activities in New Mexico public high schools.

TABLE V

SUMMARY OF ANSWERS TO THE QUESTIONNAIRE

Subject of question	Positive answers	Negative answers
1. Schools which have an extra-curricular program	90	6
2. Schools which require fees of students for participation in extracurricular activities	62	34
3. Schools reporting extracurricular activities which support themselves	39	51
4. Schools which finance activities that are not self-supporting	31	38
5. Principals reports on adequacy of existing sources of funds for the support of extracurricular activities	18	72

The negative answers in the above table indicate conclusively that an overwhelming majority of administrators concerned with the financial administration of extracurricular activities in the public high schools of New Mexico do not consider that the present systems of raising money are adequate to insure a well-developed program. In thirty-eight schools extracurricular activities which cannot find means

of support will be eliminated. Answers to the remaining questions serve to bear out the fact that extracurricular activities as they now exist in the public high schools of New Mexico are seriously affected by the ability to pay for them.

A total of 720 combinations of money-making schemes represent thousands of hours in time, effort and labor on the part of faculties and student bodies in New Mexico public high schools in Table VI illustrates the many devices which may be created in order to support extracurricular activities.

The plight of the schools would indeed be serious if all educative activities found it necessary to beg for their support. Methods such as tag days and solicitations are in severe disrepute with the average business man. In places where there is more than one high school, the constant drain on the resources of business men becomes annoying. Laymen in general cannot understand why it is necessary for the public schools to solicit because they are under the impression that the taxes they pay are to support the schools in all phases of education. A wise administrator may find the opportunity here to educate the lay public as to the reasons for periodic requests for their financial assistance, and to encourage public demand for full support of all educative activities.

The present practices in the financial administrations of extracurricular activities in New Mexico follows a national pattern but that is no reason for indifference to the problem under study.

TABLE VI

DEVICES USED FOR RAISING MONEY TO FINANCE EXTRACURRICULAR ACTIVITIES IN CURRENT USE IN NEW MEXICO HIGH SCHOOLS

Devices used to raise money	Frequency
Athletic programs	90
Subscriptions	76
Dramatics	64
Carnivals	58
Social activities	52
Publications	42
Candy and food sales	38
Library fines	38
Soft drink sales	34
Musical events	31
Events away from school	30
Lost report card fines	27
Moving pictures	24
Tag days	16
Sales of decals	14
Auctions	13
Lectures	12
Locker fees	12
Rental fees	12
Assemblies	12
Rumage sales	7
Donations	6
Cafeteria profits	5
Bazaars	2
Fairs	2
Oratorical contests	1
Circuses	0
Art exhibits	0
Spelling bees	0
Debates	0
TOTAL	720

In conclusion to this chapter, Table VII is presented to show the popularity of extracurricular activities in public high schools of New Mexico.

TABLE VII

EXTRACURRICULAR ACTIVITIES IN THE PUBLIC HIGH SCHOOLS OF NEW MEXICO

Athletics

Baseball	Golf	Equitation
Hockey	Tennis	Badminton
Skiing	Wrestling	Roller Skating
Swimming	Handball	Rifle
Boxing	Volleyball	C M T C
Basketball	Drill Squads	R O T C
Football	Hiking	

Music Organizations		Social Dance Clubs
Boys' Chorus	Marimba Bands	Folk Dancing
Girls' Chorus	Orchestra	Square Dancing
Mixed Chorus	Solo Singers	Ballroom Dancing
Bands	Music Appreciation	Interpretive Dancing

Science Clubs	English Clubs	Art Clubs
Biology Club	Debate Society	Poster Club
Botany Club	Speech Club	Sketch Club
Nature Club	Scribblers Club	Crafts Club
Physics Club	Poetry Club	Marionette Club
Chemistry Club		

Miscellaneous

Dramatics Club	Homemakers	Boys Social Clubs
Library Club	Movie Club	Honor Societies
Stamp Club	Radio Club	Assembly Teams
Hobby Club	Math Club	Junior Unesso
4-H Club	Pre-med Club	Collectors Club
Future Farmers of America	Pan American Club	Class Organizations
Future Teachers of America	Spanish Club	Veterans Club
Yearbook Squad	Cercle Francais	Journalism Club
Newspaper Club	Latin Club	Commercial Club
School Magazine Club	Boy Scouts	Ushers Club
Student Council	Girl Scouts	Camera Club
Special Events Organization	Girls Social Clubs	Home Rooms

CHAPTER IV

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Various suggestions have been made for the stabilization and improvement of the financial administration of extracurricular activities. More dignified methods of raising money and better business methods are seen as the present needs in standardizing the extracurricular programs of the public high schools of New Mexico.

It was the proposal of this thesis to show how finances of extracurricular activities can best be administered, to report on the present practices in the public high schools of New Mexico, and to recommend for consideration the most feasible plans in use. Greater financial support of extracurricular activities stemming from school board recognition of the problem would indeed be ideal. It would be the answer to many questions involved in the battle to perpetuate the life of extracurricular activities. The most progressive schools in the nation no longer make a division between activities which are curricular or extracurricular. While many of the public high schools in New Mexico are considered first class and progressive, the line between extra and curricular has not been erased.

The fact that extracurricular activity programs in New Mexico have not been drawn within the curriculum is probably due to the adjustment which would be required in most school budgets and as long as this condition remains school administrators will be concerned with the financial phases of administering extracurricular activities.

II. CONCLUSIONS

Much needs to be done to improve the status of extracurricular activities in the majority of New Mexico public high schools. At least six high schools offer no activities at all, and approximately fifty per cent of those that do are limited by lack of adequate income. It is difficult to prevent inequality in educational opportunity in a state where pupils are exposed to extracurricular activities in varying degrees of strength, and, in six cases, not at all.

The writer draws the following conclusions from the study:

1. Schools which operate under the Group I Plan for administering the finances of extracurricular activities offer the widest variety of extracurricular programs, which are successful because they are stabilized and secure.

2. Schools operating under Group II need to improve their methods of financial administration and are open to professional criticism because of the doubtful methods used in raising funds for the support of extracurricular activities.

3. Schools operating under Group III will continue to be deficient in the extracurricular program until they adopt a specific plan providing for the financial administration of extracurricular activities in accordance with a recognized standard of operation.

4. The financial administration of extracurricular activities is an added burden to the school administrator, who should receive all assistance and encouragement possible from the school board and faculty

in order to lighten the responsibilities implied.

5. The time and effort spent by pupils in raising money for the support of extracurricular activities would be conserved by the adoption of better methods of administration.

6. There is an under-emphasis on activities which extend the academic learning experiences because they lack the "box-office" appeal of the non-academic activities.

7. Because of unforseen circumstances which may occur, such as shifts in population, disaster and economic depression, there is no permanent security for activities which depend upon money-raising devices.

8. As indicated by the study, inequality of opportunity for participation in extracurricular activities exists in New Mexico because of geographical isolation or economic factors.

9. Answers to question 22 of the questionnaire indicate that the majority of public high school administrators in New Mexico do not feel that the present sources of funds to support extracurricular activities are adequate.

III. RECOMMENDATIONS

On the basis of the findings of this study it is recommended that:

1. New Mexico high school administrators should strive for a more adequate and uniform system of financing extracurricular activities.

2. Administrators go on record as favoring total school board support of extracurricular activities.

3. All educators in the state study the advantages of centralized accounting in the administration of activity funds, particularly the successes of schools which use ticket plans.

4. Professional people study the financial phases of administering extracurricular activities with a view to giving more publicity to the subject.

5. Organizations within the community be informed on the subject of extracurricular activities and made conscious of the fact that they are not provided for as are other educative programs.

6. There should be no tolerance of inadequacy of extracurricular programs due to such reasons as:

a. Lack of income
b. Small school enrollments
c. Lack of sponsorship
d. No physical equipment
e. Pupil inability to pay
f. Absence of policy
g. Emphasis on money-making activities
h. Physical incapacities of pupils
i. Whims of school administrators

7. Extracurricular activities be included within the curriculum of every public high school of New Mexico and subsidized in the same way as are any other subjects provided for in the school program.

8. All public high schools of New Mexico strive to meet the criterion suggested by the North Central Association of Colleges and Secondary Schools regarding activity programs which meet the needs and interest of the pupils and the community.

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BIBLIOGRAPHY

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APPENDIX

APPENDIX

515½ Lincoln Avenue
Albuquerque, New Mexico

Dear Fellow Educator:

This year while teaching at Albuquerque High School, I am also making an effort to complete a thesis for the degree of Masters of Arts in Education. I need your help in gathering information and ask your support in completing the attached questionnaire. A return stamped envelope is enclosed within and I would be grateful for a reply at your earliest convenience.

The subject of my thesis is FINANCIAL ADMINISTRATION OF EXTRACURRICULAR ACTIVITIES. In it I intend to analyze the methods used to finance extracurricular activities in the public high schools of New Mexico and to describe those which appear to work the best. The study has the endorsement of the Dean, College of Education, University of New Mexico.

The questions may be answered "Yes" or "No" or by checking blanks as indicated. If you so desire you may use the additional space for comments. No signature is required and all information will be held in strict confidence. An abstract of the completed thesis will be sent to each principal from whom a response is received. Your cooperation and assistance will be heartily appreciated.

Yours sincerely,

Frank E. Graham

QUESTIONNAIRE

1. Is a program of extracurricular activities in operation at your high school? YES_____NO_____

2. Are students free to join any extracurricular activities without payment of fees? YES_____NO_____

3. Is admission charged to regular students for any extracurricular program? YES_____NO_____If "Yes" For what kind of programs is admission charged?_____

4. Where the public is charged an admission fee to school events is the price of admission higher than that charged to students. YES_____NO_____

5. Does each activity support itself? YES_____NO_____

6. In the case of an activity which does not support itself does the school subsidize the expenses incurred by that activity? YES_____NO_____

7. From the following list check the activities for which admission or fee is usually charged:

Dramatics_____
Musical Programs_____
Athletic Events_____
Social Events_____
School Publications_____
Exhibits_____
Subscriptions_____
Lectures_____

Movies_____
Debates_____
Oratorical Contests_____
Spelling Bees_____
Assembly Programs_____
Bazaars_____
Fairs_____
Carnivals_____

8. Does the school board finance extracurricular activities?
Completely - YES_____ NO_____
Not at all - YES_____ NO_____
Partially - YES_____ NO_____ If yes, approximately to what per cent?_____

9. Are funds collected completely in the hands of a treasurer for each activity? YES_____ NO_____ Student Treasurer? YES_____ NO_____ Faculty Treasurer? YES_____ NO_____

10. Are funds collected for each activity deposited in a central account and handled by a central treasurer? YES_____ NO_____

11. In the case of a central treasurer which of the following systems is used?

a. General Accounts (all transactions entered as they occur)

YES_____ NO_____

b. Special Accounts (detailed, separate accounts for each activity)

YES_____ NO_____

c. Neither of the above systems _____

12. Are extracurricular activity accounts audited periodically?

a. By a faculty committee _____

b. By a student committee _____

c. By a committee composed of both students and faculty? _____

13. Are disbursements made by requisitions on standard forms?

YES_____ NO_____ IF YES PLEASE ATTACH SAMPLE FORMS USED

14. Is it permissible for a faculty sponsor or activity treasurer to make emergency purchases prior to obtaining a requisition?

YES_____ NO_____

15. Does your high school operate under any of the following plans for the financial support of extracurricular activities?

a. Cooperative Plan: (tickets to all school events distributed weekly and included in one weekly fee from which all participating activities derive proportionate share of total income) YES_____ NO_____

b. Student Activity Plan: (a one semester "pass" to all school events paid for in lump sum and from which participating activities derive a share of the income.) YES_____ NO_____

c. If either system is used are tickets transferrable? YES_____ NO_____

16. Is any part of the total raised for the financial support of extracurricular activities invested in enterprises to produce additional profits? YES_____ NO_____

17. Do faculty members receive extra pay for additional duties involved in supervising extracurricular activities? YES_____ NO_____

18. Are faculty members who assume additional duties involved in sponsoring extracurricular activities compensated in any of the following ways?

a. Reduction in teaching schedule. YES_____ NO_____

b. Allowed a free period. YES_____ NO_____

c. Given a money bonus. YES_____ NO_____

19. From the following list check the items which contribute to the incomes of extracurricular activities:

Library Fines_____
Locker Fees_____
Breakage Fees_____
Auctions_____
Food Sales_____
Soft Drink Sales_____
Popcorn or candy sales____
Lost Report Card Fines_____
Tag Days_____
Solicitations_____
Rummage Sales_____
Cafeteria Profits_____
Sales of Decals_____
Dances_____

20. Check from the following list the person directly responsible for the custody of extracurricular activities funds:

Principal_____
Faculty Committee_____
One Faculty Member_____
School Secretary_____
Commercial Department____
School Bank_____
Student Council Treasurer_____
Student Activity Treasurer_____
Central Student Treasurer_____
Treasurer of School Board_____
Assistant Principal_____
Other_____

21. Where the Cooperative or Activity Plans are used, who is responsible for collection of fees and distribution of admission tickets?

Home Room Teacher_____
Student Activity Office__
School Secretary_____
School Counselor_____
Activity Treasurer_____
Principal_____
Assistant Principal_____
Student Council_____

22. Are current sources of funds for financing extracurricular activities considered adequate? YES_____ NO_____

E N D

SPACE FOR ADDITIONAL COMMENTS, if desired.

Please return this questionnaire as soon as possible. You will receive an abstract of the completed thesis. No signature required. THANK YOU!

B. T.