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Accounting for the finances of co-curricular activities in Suffolk High School

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ACCOUNTING FOR THE FINANCES OF CO-CURRICULAR
ACTIVITIES IN SUFFOLK HIGH SCHOOL

A Thesis
Presented to
the Graduate Faculty of
The University of Richmond

In Partial Fulfillment
of the Requirements for the Degree
Master of Science in Education

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by
Arthur Edward Jones, Jr.

June 1954

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TABLE OF CONTENTS

CHAPTER	PAGE
I. INTRODUCTION	1
II. COLLECTION AND CUSTODY OF FUNDS	5
III. REPORTS AND ACCOUNTS OF BUSINESS MANAGER TO TREASURER	42
IV. AUTHORIZATION OF EXPENDITURES AND HANDLING OF SPECIAL RECEIPTS	46
V. REPORTS MADE ON FINANCIAL OPERATIONS OF SCHOOL CO-CURRICULAR ACTIVITIES	52
VI. BONDING OF PERSONS HANDLING MONEY AND AUDIT OF ACCOUNTS	56
VII. SUMMARY AND RECOMMENDATIONS	58
BIBLIOGRAPHY	64
APPENDIX A. QUESTIONNAIRES	66
APPENDIX B. FORMS	77
APPENDIX C. AUDIT REPORT	100
VITA	120

LIST OF FIGURES

FIGURE	PAGE
1. Football Financial Statement	7
2. Suffolk High School Gate Financial Statement	8

OUTLINE OF THESIS

CHAPTER	PAGE
I. INTRODUCTION	1
The problem	1
Topic discussed	1
Purpose of study	1
Start of present system	1
Study a definite need	2
History of old system	2
Questionnaires mailed	2
Schools questioned	2
Problems involved	3
Co-curricular program discussed	3
Need for study	3
Suggestion of topic	4
II. COLLECTION AND CUSTODY OF FUNDS	5
<u>Football</u>	5
Season ticket sales	5
Program advertisement	5
Advance sales	6
Gate Receipts	6
Special school employee	6
Night deposit	6
Gate financial statement	6
Team guarantees	9

CHAPTER

PAGE

Program sales and concessions	9
Check of ticket takers	9
Final football receipts	10
Player insurance	10
<u>Basketball</u>	10
Ticket sellers and takers	10
Business manager's check system	11
Team guarantees	11
Individual player purchases	11
Activity book transfer	11
Concession receipts	11
<u>Spring Sports</u>	12
Sports with revenue	12
Transfer from football	12
Umpire fees	12
Sale of used equipment	12
Activity book transfer	12
Individual player purchase	13
<u>Annual</u>	13
Advertising	13
Subscriptions	14
Sales by staff	14
Activity book transfer	14
Number of copies per year	14

CHAPTER	PAGE
Form of budget	14
<u>School newspaper</u>	15
Advertising	15
Number of copies printed	15
Single copy sales	15
Activity book transfer	15
<u>Industrial Arts Department</u>	16
Why money is needed	16
Purchase of manufactured articles	16
Time fees collected	16
Miscellaneous collections	16
<u>Future Business Leaders of America</u>	16
Type of organization	16
Purpose	17
Money making project	17
Types of expenses	17
<u>Future Homemakers of America</u>	17
Fees collected	18
Sponsor and members	18
Projects	18
<u>Distributors Club</u>	18
Membership restricted	18
State-wide organization	18
Amount of dues	18

CHAPTER

PAGE

Money-making projects	19
Use of revenue	19
<u>Civic Samaritan Tri Hi-Y</u>	19
Classification of members	20
Sponsors	20
Sale of Christmas cards	20
Charity work	20
Club bookkeeping	20
<u>The Gladys Yates Tri Hi-Y</u>	20
Membership	20
Registration and dues	20
Named for sponsor	21
Club projects	21
Charity and welfare work	21
City organizations helped	21
<u>Boys Junior and Senior Hi-Y</u>	21
Two clubs with two sponsors	21
Amount of dues	22
Types of projects	22
Junior Class	22
Sponsors	22
Primary need for funds	22
Sale of football programs	22
Basketball home game concessions	23

CHAPTER

PAGE

Deposit of receipts	23
Payment of merchandise	23
Years balance	24
<u>Senior Class</u>	24
Most active class	24
Football concessions	24
Purchase of class announcements	24
Rental of caps and gowns	25
Class gift	25
Unused balance	25
<u>Sophomore and Freshman Classes</u>	25
Non-active organizations	25
Sponsors and officers	26
Reason for no activity	26
<u>General Fund</u>	26
Candy and drink machines receipts	26
Other revenue	26
Collection of money from vending machine	26
Use of account by classroom teachers	27
Transfer from other accounts	27
<u>Library</u>	28
Petty cash account	28
Collection of fines	28
Transfer from other organizations	28

CHAPTER

PAGE

<u>Band Travel Fund</u>	28
Ways band financed	28
Community Chest contribution	29
Football receipts donations	29
Band concerts	29
Money collected from donations	29
<u>Dramatic Club</u>	30
Self-supporting organization	30
Number of plays	30
No advertisements for programs	31
Collection of dues	31
<u>Monogram Club</u>	31
Honorary organization	31
Junior varsity football concessions	32
Drink machine in dressing room	32
Collection of profit	32
<u>Student Cooperative Association</u>	32
Elected members	32
Principal as sponsor	32
Object of organization	32
Operation of paper and pencil store	33
Custody of funds	33
Sponsors paid assemblies	33
Needs for funds	34

<u>Association of Parents, Teachers, and</u>	
<u>Pupils</u>	34
Number of meetings	34
Dues	34
Help to local charities	34
Refreshments for meetings	34
<u>Magazine Drive</u>	35
Organizations benefiting	35
Time of drive	35
Number of students taking part	35
Prizes	35
Special agents for drive	36
<u>Activity Books</u>	36
Reason for books	36
Price	36
Ways of purchase	36
Reduction to some students	36
Separate files kept	37
List of benefiting activities	37
<u>Sale of School Textbooks</u>	38
Who must purchase textbooks	38
Assistant principal store operator	38
Store for negro school too	38
<u>Textbook Rentals</u>	39

CHAPTER

PAGE

Required by eighth grade 39

Yearly fee 39

Under direction of co-ordinator 39

Limit of time on payments 39

Scale for damage 39

Tuition 39

System entirely for city pupils 39

Monthly charge for county students 39

Collection by principal's secretary 39

Responsibility of homeroom teachers 40

School Savings Bank Program 40

Sponsored by local bank 40

Date of banking 40

Job of homeroom teacher 40

Withdrawals at a special time 41

III. REPORTS AND ACCOUNTS OF BUSINESS MANAGER TO

TREASURER 42

Business Manager Accounts to Treasurer 42

Deposits on duplicate forms 42

Night deposits 42

Treasurer credits activities 42

Records 42

Time of deposits 43

Sponsor's Accountability for Individual Activities 43

	xiii
CHAPTER	PAGE
Collection of funds	43
Deposits with business manager	44
Duplicate school deposit slip	44
Responsibility of officers	44
Danger of loss	45
<u>Business Manager's Responsibility for</u>	
<u>Deposits</u>	45
Funds from school safe	45
Days total receipts	45
Safety of funds	45
IV. AUTHORIZATION OF EXPENDITURES AND HANDLING	
OF SPECIAL RECEIPTS	46
<u>Expenditures</u>	46
Payments by check	46
Payments by mail	46
Handling of mail	46
<u>Special Receipts</u>	46
Types of receipts	47
Pupil saving	47
Textbook sales	47
Textbook rentals	47
Tuition	48
<u>Authorization of checks against funds in</u>	
<u>the central accounting system</u>	48

CHAPTER

PAGE

Request for checks	49
Invoices	49
Sponsor's requisition	49
Business manager action	49
Check requisition to treasurer	49
Double signature	49
Treasurer draws check	50
Safety of system	50
<u>The petty cash fund of the principal</u>	50
Small expenditures	50
Money from general fund	50
Amount drawn	50
No funds from superintendent	51
Records by secretary	51
 V. REPORTS MADE ON FINANCIAL OPERATIONS OF ALL	
SCHOOL CO-CURRICULAR ACTIVITIES	52
<u>Treasurer's Monthly Reports</u>	52
Date and type of report	52
Distribution of reports	52
Reports posted	52
Financial check list	53
<u>Book sale and Inventory Reports</u>	53
Inventory by supervisor	53
Sales and books on hand	53

CHAPTER	PAGE
Records	53
<u>Term Report on book rentals</u>	53
Time of report	53
Report to principal and superintendent .	53
Delinquent accounts	54
<u>Monthly School Tuition Report</u>	54
Report by secretary	54
Responsibility of homeroom teacher . . .	54
Deposits	54
<u>Business Manager's Report to Visiting</u>	
<u>Teams That Play On Percentage of Gate</u>	
<u>Receipts</u>	54
Made by business manager	54
Type of report	54
Time allowed	55
Copies required	55
VI. BONDING OF PERSONS HANDLING MONEY AND AUDIT	
OF ACCOUNTS	56
Bonding of business manager and treasurer	56
Amount of bond	56
Separate bond for bookstore	56
Time of audit	56
Cost of audit	57
Benefits to administration	57

INTRODUCTION

For a number of years the Virginia State Department of Education has been very much concerned with the handling of finances of co-curricular funds by individual schools. Although the finances of co-curricular activities do not come under the direct supervision of the State Department, this phase of school administration has caused much concern.

The topic of this thesis is "Accounting for Finances of Co-Curricular Activities in Suffolk High School". Suffolk High School is a member of the Virginia High School Literary and Athletic Association and classified in District I, Group II. It has an enrollment of 509 students including grades eight through twelve. It is hoped that this study and detailed report of all types of co-curricular activities in Suffolk High School will be of great value to other schools of similar size.

In 1950 Suffolk High School had twenty-six accounts with only ten of them under a central system. At the beginning of 1951 Suffolk High School's co-curricular finances were consolidated under one central accounting system to insure what seems to be one of the soundest systems for handling co-curricular finances in high school. According to the report of the Evaluating Committee December 3-5, 1951, Suffolk High School has one of the soundest financial and accounting systems for its co-curricular activities of

any school observed.¹

The central accounting system of Suffolk High School was the outgrowth of a very definite need. Before this system was inaugurated in 1951, each organization dealing with finances of any type other than the athletic association had its own banking and bookkeeping system. This meant that each organization had individuals responsible for its own collection of funds and disbursements. This also meant that each organization outside the athletic association had to have its own bank and checking account. Having its own bank account necessitated students or sponsors making numerous trips to the bank for deposits and also numerous changes in signature cards for checking accounts. The system now inaugurated in Suffolk High School eliminates the bank trips and signature cards and puts all funds for collections and disbursements under one central head.

To get a clear picture of the financing of co-curricular activities from other schools in the state of Virginia a questionnaire was mailed to fifteen Group I schools and twenty-five Group II schools, with a request to

¹Report of Committee to Evaluate Suffolk High School-- December 3, 4, 5, 1951. Committee Members: G. H. Reid, William Story, Frank D. Beck, Miss Grace Jenkins, George O. McClary, Miss Marguerite Crumby, Miss Mary Hawkins, Mr. Gordon Higgins, and William B. Blanks.

have these questionnaires filled in by the principal or his assistant. It was the purpose of this questionnaire to find out the similarity in activities and financing of the co-curricular activities between Group II Schools and Group I Schools. It has been the policy of Group II Schools in this District to try to have as many activities as the larger schools of this area. This has caused a problem of sponsorship and financing due to the smaller staffs of the Group II school.

In the Chapters to follow all the procedures carried on by the twenty-six activities of Suffolk High School will be discussed in complete detail with regard to organization, policy, functions, collections, custody and expenditure of funds. It is necessary to give a detailed picture of all the activities discussed in this thesis in order to show the necessity of a good central accounting system and the many phases of work that have to be carried on by the sponsors and officers of each organization. The system now so successfully in operation in Suffolk High School was hailed with great acclaim the last time the school was evaluated. Many phases of this system were copied by several of the visiting school administrators and it was through the suggestion of this evaluating committee December 3-5, 1951,² that a thorough study be done on the central

² Ibid., p. 2.

accounting system of Suffolk High School for the benefit of similar schools in the state of Virginia that this thesis is being written.

CHAPTER II

COLLECTION AND CUSTODY OF FUNDS

Football

The first receipts for football begin in the early summer. It is the duty of the business manager to sell and receive funds for the season tickets to be used for the approaching season at this time. Season ticket sales for the past five years have averaged \$370.00 per game with a total revenue in Suffolk High School for this type of ticket averaging about \$2,500.00 a season. All season ticket booklets are numbered serially and printed by the Globe Ticket Company of Baltimore, and an audited account is given by the business manager to the treasurer on tickets sold and on unused tickets.

During the summer months football program advertisements are sold and collected for the approaching football season. This money is likewise handled by the business manager and deposited daily in a local bank to the school's central account. A complete listing of all advertising and money collected is filed with the principal and recorded with the treasurer and auditor at the beginning of the school term.

Once football season is underway, the problem of gate receipts and advance sales has to be handled by the

business manager. Advance sales are made four days prior to each game in the downtown stores. These tickets are numbered serially, and the business manager deposits and collects sold tickets and unused tickets following each game. Advance tickets have to be sent to visiting teams when the game is scheduled at home; the business manager handles advance sales for the opponents when the game is played away. These tickets are numbered serially and handled in the same manner as the store advance-sale tickets. All cash receipts of advance sales from the visiting teams are deposited in the central account and a check is drawn to the school for the number of tickets sold. The advance ticket sales of all home games are carried on a game financial statement.³

Ticket sales at the gate for all home games are handled by a special school employee, in Suffolk's case a man who has worked with this type of business for many years. As soon as the first half of the football game is over, all gate receipts are carried to the local bank and deposited in the night deposit vault by the local police. A gate financial statement⁴ is made out by the school employee and given to the school business manager showing a deposit slip for all tickets sold plus all unsold tickets.

³ Figure 1, p. 7.

⁴ Figure 2, p. 8.

Game

Date _____

Receipts:

Gate.....\$

_____ % of net season tickets.....\$

Expenses:

City tax (10%).....\$

Light Fee (5¢ per ticket).....

Officials.....

Stadium help.....

Special help, miscellaneous.....

Total expense.....\$

Net game receipts.....\$

_____ % to _____.....\$

Admission Breakdown

General Admission--Student.....\$

General Admission--Adult.....

Season Tickets--Student.....

Season Tickets--Adult.....

Total Paid.....\$

Complimentary.....\$

Passes without tickets-through pass gate.....

Total admissions--paid and complimentary.....\$

Figure 1

FOOTBALL FINANCIAL STATEMENT

Game No. _____

Weather _____

Date _____ 19__

Visiting Team _____

Type	Ticket Stop	Ticket Start	SALES	AMOUNT
Adults @				
Students @				
Passes				
Amount of change				
TOTAL				

Figure 2

SUFFOLK HIGH SCHOOL
GATE FINANCIAL STATEMENT

When the team plays out of town, all guarantees from the visiting team are requested to be paid in check and made payable to the high school. Any guarantee paid by the high school to the visiting teams for home games is given directly to the business manager or principal before the game and is made payable to the school involved.

It is the duty of the business manager to see that receipts from all tickets that have been sold, either in advance or at the gate, have been deposited. It is important that all tickets unsold are returned to the business manager so that these can be checked against the individual financial reports. Besides the ticket receipts for a night football game, it is equally important that the business manager take custody of the receipts from program sales and concessions. These two projects are usually handled by organizations other than the athletic association, but all money from these projects is turned over to the business manager for deposit in the night deposit vault of the local bank to the central account of the high school. In this way there is no money carried from the ball park by an individual. Thus the danger of loss is reduced.

Another important duty of the business manager is to check all ticket takers and see that they understand that everyone entering the gates will either have a ticket or be dressed in a band or cheer leader uniform. All persons

attending games on complimentary tickets should have passes stating their capacity--these will usually be press agents, scouts from other teams to be played, and honorary passes given out by the school administration.

The final payments of any advertising due the school for advertising in the program or advertising on the public address and score board will be made to the business manager's office by check. This concludes all collections pertaining to football except for the individual's insurance, which is done before the season starts. This is handled in many different ways by schools concerned. In Suffolk it is the responsibility of the business manager to collect \$5.00 from each boy participating in football for the season and have this deposited to the football account in the central system. After all the money is collected, a check is mailed to the insurance company for \$9.00 per boy to give complete coverage for the approaching season.

Basketball

Basketball receives the largest support from outside interest other than football. During the basketball season ticket sellers and takers are appointed by the business manager to handle all home games. Before each game the sellers are given locked money boxes with serially numbered tickets and a sufficient amount of change for each individual game.

Spring Sports

In most schools the spring sports program consists of baseball, track, and tennis. Very few schools receive revenue from any of these activities except baseball. It is the policy in Suffolk High School, as well as in almost all the schools in this area, not to charge admissions for tennis or track events. The expenses for tennis and track will therefore be derived from football or some other profit-making organization, and a transfer from that account will have to be made to the spring sports account.

The baseball games are played as often as possible during the evenings in order to attract better attendance. Serially numbered tickets are sold in the box office at the ball park and these are checked in the same manner as the football receipts. There are very few times a guarantee is paid, since games in this sport are played on a home-and-home basis. All umpire fees are known in advance and a check is drawn prior to game time for this expense.

A transfer is made to spring sports from activity book sales in the same manner as previously stated. Occasionally the opportunity arises to sell unused or discarded equipment to other schools or play groups. These sales are made by the athletic director and the money is deposited in the central account to the spring sports activities. The only other source of revenue for this activity will be the

At the end of the game this money box is returned to the business manager's office, and the receipts are checked against the seller at this time. All game receipts are then deposited in the central accounting system to the basketball activity.

In some instances a game will be played away from home on a guarantee. When this occurs, the guarantee check is received from the coach or the principal and, in turn, deposited in the same manner as ticket sales. Individual player purchases for sports items not furnished by the school are handled in the same manner as in the spring sports program. In the event that the receipts are insufficient to cover all expenses, the additional funds must be transferred from another activity, and in most cases from the football account. This transfer is made in the same manner as the activity book transfer. The amount transferred from the activity books will be pro-rated as in the case of the other activities benefitting from the sale of these books.

In addition to the game receipts, the concession money taken in by the Junior Class for each game has to be handled by the business manager. This money is turned over to the business manager in his office at the completion of the game along with the locked cash box from the ticket sellers.

purchase of equipment by an individual when such equipment is not furnished by the school. If this purchase is made, the student will deposit the price of the item with the coach and this is in turn put to the account of the activity. This item is then charged to the high school through the sporting goods company and paid for with the regular itemized bills each month.

Annual

The year book has three ways to raise money for its operation. The collection and the custody of these funds are carried on in a similar manner as are the football funds but are extended over a much longer period. The main source of funds for the yearbook is derived from advertising by the local merchants. These advertisements are sold in advance by students and signed for by the managers of the different concerns advertising. No money is turned over to the student soliciting the advertising, but a bill is rendered at a later date requesting payment by check for the advertising space in the annual. All funds that are not collected in a reasonable length of time will be turned over to the business manager of the entire central accounting system to be collected and deposited to the yearbook account.

The second most important fund raising source of the

yearbook is through subscriptions to the students. In Suffolk High School this is accomplished in two ways. The student can order a yearbook at the beginning of the term through the business staff of the annual. In this way he is requested to pay at least fifty per cent at the date of the order and the balance at the time of delivery of the book. This money is collected by the business manager of the yearbook and turned over for deposit to the central system business manager and credited to the yearbook's account upon receipt. In Suffolk High School, if a student has an activity book, this will include the entire cost of the yearbook, and appropriate transfer to the annual will be made for all students having an activity book. The amount transferred is pro-rated at the beginning of the school year. It has been the general rule of the business staff of the yearbook to figure on approximately eighty-two per cent of total enrollment for subscriptions. The advertising receipts usually will not vary too much from year to year and in this manner the business staff can easily outline a workable budget with the expected funds from advertising and subscriptions. The actual work of selling the book and advertising is done by the student, but all funds are handled through the business manager and treasurer, thus reducing the chance of mis-appropriation and increasing the student's interest in the activity.

School Newspaper

The school newspaper derives its funds in a manner the same as the yearbook. It depends largely upon the local business concerns for advertising, and it sells its advertising on a yearly basis with a guarantee of so many copies per year. The advertisements are sold in advance by the students and billed by the business staff. As soon as payments are received, they are credited by the paper's business staff and then turned over to the business manager of the central system. Business staffs of the annual and paper are sponsored by teachers and close check is made on all business activities concerning collections and custody of funds.

The high school newspaper usually prints twelve to fifteen issues a year. Any student having the school activity book is entitled to receive the paper. Students who do not have the activity book may purchase a single copy of the paper for ten cents. This revenue from sales of the paper is usually very small, but an accurate account of it is kept. At the completion of the day's sales the business staff and sponsor must account for these funds which are then turned over to the central banking system. The amount of money allowed the newspaper from the activity book is pro-rated after the completion of the sales of the books and this transfer is made by the business manager and

treasurer from the activity book to the newspaper account.

Industrial Arts Department

The Industrial Arts Department collects money from all students taking any phase of shop work. This money is used for materials needed in student projects and also helps to pay for any manufactured items that have to be ordered and used in the class.

The instructor of the Industrial Arts Department collects these fees from the students and deposits the money daily in the central account to the credit of the Industrial Arts Department. Any additional money collected after fees have been paid will also be turned over to the school business manager for deposit in the central account and disbursed in the same manner as all other organizations requiring payment on any invoices charged against their account. The collections of fees usually takes place in September and February at the beginning of both semesters. The miscellaneous amounts collected from students will vary due to projects and items needed to be ordered for their shop courses.

Future Business Leaders of America

This is a club made up of students in the advanced commercial classes of Suffolk High School. It meets during

regular club period. This club has small dues which are paid to the treasurer of the club and then turned over to the business manager of the central accounting system to be disbursed to the FBLA account.

Since these students have as their purpose, "to improve their knowledge of business endeavors", it is the aim of the club each year to attend one or two state meetings of this organization. These trips are financed by the students themselves or through a money-making project carried out by all members of the club.

During the year of 1953 this club directed a stunt night for all grades in the high school, giving a prize to the grade that put on the best stunt. A general admission fee was charged. The stunt night was carried on as a regular entertainment, and tickets were sold at the door of the auditorium. The club treasurer handled all details with the help of the sponsor. A financial statement was furnished the general business manager of the central accounting system, and all money was deposited to the FBLA account.

There are very few disbursements for this club except expenses to the out-of-town meetings.

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There are very few disbursements for this club except expenses to the out-of-town meetings.

Future Homemakers of America

The Future Homemakers of America of Suffolk High School is conducted in the same way as the Industrial Arts

Department in that fees are charged students on projects for materials not furnished by the school. The only difference in the Home Economics Department and the Industrial Arts Department is that the Future Homemakers of America is an organized club of girls that meets during regular club period. This club has the Home Economics teacher as its sponsor and elects officers yearly. The sponsor is the sole person responsible for all collected funds for this club and makes regular deposits of any funds collected from the students for use in the Home Economics Department outside of the regular materials furnished to the Home Economics Club.

This club has two or three luncheons or dinners yearly and invites parents of the members and school faculty members. These luncheons are used to display the ability of the club members and also to exhibit any outstanding projects that have been carried on by the group during the school year.

Distributors Club

This is a club composed of members of the Distributive Education classes under the sponsorship of the Distributive Education teacher. This is a state-wide organization and usually has one or two district meetings a year and one state meeting a year. The members of this group pay fifty cents a year for dues.

This club has several projects a year to increase its revenue so that the members of the group can attend as many of the state and district meetings as possible without too much cost to the individual. The Distributors Club in Suffolk handles the sale of all pennants, school identification pins, sweaters, and any other miscellaneous merchandise that is sold to students in high school. The selling of these items and the handling of this money provide good training for the members of the club under supervision of the sponsor. All cash receipts are promptly deposited in the central account to the credit of the Distributor's Club, and all disbursements made to any of the companies from which merchandise has been received will be approved by the club sponsor and in turn paid by the business manager of the central accounting system.

The number in this group is usually very small and will compare in size with the Future Business Leaders of America Club. The two activities coincide very closely with each other and their projects during the year are very similar.

Civic Samaritan Tri Hi-Y

The Civic Samaritan Tri Hi-Y Club is one of four Hi-Y clubs in Suffolk High School. It holds its meetings during the regular club period and is made up of girls in their

freshman and sophomore years. It is always sponsored by one of the freshman or sophomore class teachers.

The annual dues per member are twenty-five cents, usually paid at the beginning of the year and turned over to the business manager by the treasurer to be deposited to the club's account. The secretary-treasurer keeps a complete set of books on dues paid to correspond with deposits made to the central accounting system.

This club initiates many charitable deeds during the year. It has as a project each year the sale of Christmas cards to raise money for its charity work. All Christmas card selling is supervised by the sponsor, and she, in turn, makes all deposits to the central system. The payment of invoices to the producers is requested and paid by the business manager, but all bookkeeping for this club is done within the club and supervised by the sponsor.

The Gladys Yates Tri Hi-Y Club

This club is another of the Hi-Y clubs and consists of girls in the Junior and Senior classes. Their aims and activities are very similar to the Civic Samaritan Tri Hi-Y Club. The dues of this group are one dollar plus twenty-five cents registration fee annually and are usually collected by the treasurer at the beginning of the school year. This money is in turn deposited to the club's account in the

central system. This club has been named after its sponsor, Miss Gladys Yates, who has been the sponsor of this group for over ten years.

As a money making project to carry on its charity work, the group sells stationery and note paper. This has been a very profitable project for the club, and the members have realized a profit each year in excess of \$50.

The charity work carried on by the group consists chiefly of welfare work for the under-privileged families during the Yuletide season. They also assist March of Dimes, T. B. Association, Easter Seals, and others. All funds collected by its members for the sale of stationery and note paper are deposited by the club treasurer in the central system, and all invoices are billed to the club but are paid through the central business managers office. A complete set of books is kept by the club treasurer under the supervision of the sponsor and a copy presented to the principal and business manager at the close of each school year.

Boys Junior and Senior Hi-Y

These are two clubs with two separate sponsors for boys desiring Hi-Y Club activities. One club is composed of boys in the freshman and sophomore classes and the other group is composed of boys from the junior and senior classes. These two clubs have not been as active as the Girls Tri Hi-Y,

but are operated with the same aims and projects.

Each member of the club pays twenty-five cents in dues annually and both of the clubs have some small project during the year to raise revenue to carry on their club activities.

The Senior Hi-Y Club in 1953 sold license identification tags as a money raising project.

Both of the clubs have a full slate of officers, and any money collected is deposited in the central school account of either the Junior or Senior Hi-Y.

Junior Class

The Junior Class organization has its regular class officers under the sponsorship of all Junior Class homeroom teachers. They have several money making projects during the year with one aim in mind. The primary use of all money made by the Junior Class is to sponsor a Junior-Senior reception and dance during the latter part of May and to entertain the Seniors of that year.

The Juniors have been awarded the project of handling the sales of football programs at all home football games. These programs are sold for fifteen cents; eight cents goes to the Athletic Association for printing of programs, and the Junior Class keeps the other seven cents on each program sold. At the end of each home football game the Junior

Class sponsors collect all money and unsold programs from the Junior Class students who are selling them and turn over all money and unused programs to the business manager. This money is deposited with the football receipts for that night and the Senior Class concessions in the night depository. The percentage allowed the class for each program is then credited to the Junior Class account.

The Junior Class has also been allotted the concessions at all home basketball games. The class selects five or six members to sell drinks and candy before, during, and after each home basketball game. All merchandise used at these concessions is purchased from the general fund candy and drink machine account, and then sold at a good profit. After the game the student in charge of concessions will turn over a written statement on amount of candy and drinks used and the night's receipts to be deposited by the business manager in the school safe. After the cost of merchandise used has been deducted from the night's receipts, the balance of the receipts is then credited to the account of the Junior Class in the central accounting system. The only disbursements of this class will take place at the time of the Junior-Senior reception and dance. All invoices are billed to the Junior Class and directed to the business manager for payment out of the Junior Class account.

The same procedures are carried on by the Juniors

regarding the balance carried in the account at the end of the year. There are usually not more than one or two sponsors to change from the Junior Class and they can help to guide the incoming Junior Class in their projects.

Senior Class

The Senior Class is one of the most active classes in school and has many fund receipts and disbursements during the year. For fifteen years it has been the policy at Suffolk High School for the Senior Class to handle all concessions at the home football games. This is done by the sponsors through the help of the senior students and any other vendors they desire to use for this project.

During the football season all purchases are approved by the sponsor for these concessions to be sold and billed to the business manager of the central accounting system who pays for them out of the Senior Class account.

At the conclusion of each home game the Senior Class sponsor turns over to the business manager all receipts taken in for that night to be deposited in a night depository and credited to the Senior Class account. All money made on this project by the Senior Class is used at the conclusion of the school year to purchase a suitable gift to be presented to the school by the Senior Class at commencement.

The seniors must purchase their announcements for

graduation through the Senior Class, and this transaction is carried on by the class secretary and treasurer under the supervision of the sponsors. Purchase orders for these announcements have to be accompanied by payment for the order in full before the order is made. All of this money is deposited in the central account to the credit of the senior class for the payment of the announcements. This covers the actual cost and no profit is made on this transaction.

The rental of caps and gowns by the members of the Senior Class is also handled by the secretary and treasurer of the class, and the financial transactions are handled in the same manner as the graduation announcements. Before the final order is placed for the rental of the caps and gowns, all money must be deposited in the central account to the credit of the Senior Class account.

It has been the rule in the past that the Senior Class leave on deposit any unused balance in their account to the incoming Senior Class to use as it sees fit. For the past five years the same Senior Class sponsors have guided the students of the class in these projects.

Sophomore and Freshman Classes

The Sophomore and Freshman Classes of Suffolk High School elect officers, but are organized in name only, since

they have no real work or purpose as classes. They are sponsored by the Sophomore and Freshman homeroom teachers.

They do not collect or disburse any funds and, therefore, have no account in the central system. The students in the Sophomore and Freshman Classes have not been organized for project work due to the increase in the number in these Classes over the Junior and Senior Classes and the uncertainty of classification of students at this grade level.

General Fund

The major portion of all funds collected and deposited to this account is derived from the sale of candy and soft drinks through vending machines located in the halls of the high school building. A few school items will be carried in this account that will show some small profits or will just be a book account as in the sale of gym suits, work books, etc.

The business manager or his secretary must sign for all candy and drinks purchased for resale in the vending machines when delivered to the school. The funds are collected daily from these machines and deposited in the central account at the end of each school day. One person is selected each year by the business manager to be responsible for the collection of the funds from these machines. Before

this person can collect this money from said machines, keys have to be secured from the business manager each day. All money is collected and bagged in the business manager's office and turned over to him as soon as collections are made and counted.

Any teacher who wishes to purchase workbooks or equipment needed in class work may use the general fund account for advance orders. This helps the class room teacher when she desires to order equipment without the necessary funds on hand. If the books or equipment are then to be sold to the students, the money is collected by the teacher and turned over to the business manager each day to cover payment of said merchandise. This is not a profit-making function, and any losses occurred in this operation are usually absorbed by the general fund account.

Within the period of nine months the general fund account will show transfers from other school co-curricular funds. This is a transfer requested by the sponsor of the activity and passed on to the treasurer by the business manager. This usually happens only in the general fund account since many of the activities desire to purchase drinks and candy for the organizations and have the costs charged to their account. Any money turned in by these organizations for purchases of the above items will be deposited in the same manner as the collections of the vending machines in a

daily deposit to the central account.

Library

The librarian has a small petty cash account carried in the central accounting system to cover any expenses that may arise, including the purchase of new books and magazines as far as the money will allow. At the end of each six weeks period many students owe library fines and this amount sometimes runs as high as twenty to thirty dollars. The librarian turns over all funds in excess of five dollars to the central system to be credited to the library account. The librarian is allowed to carry a running account for petty cash of five dollars to take care of postage on outgoing films. The only other funds available to the library come from organizations wishing to transfer from their account to the library fund or make donations toward purchases of new books or magazines. These transfers are carried on in the same manner as the other organizations.

Band Travel Fund

The Suffolk High School band is financed in two ways. The actual financing of the band and instructor does not have anything to do with the band travel fund, but it is being discussed now in order to show how the funds are listed and accounts kept separate. The School Board employs

and pays for the instructor. The Suffolk Community Chest gives a specified amount--\$3,500 in 1953--to purchase and repair instruments, supply uniforms, music, and other items necessary for a marching band. All of these expenses mentioned above are financed by the School Board and Suffolk Community Chest.

The band travel fund is money that has been donated or raised by the band for its own pleasure and transportation costs to other cities. Since the band makes all trips with the football team, it is then only natural that the football account transfers each year a specified amount to this account. The transfer is conducted in the same manner as previously mentioned for other accounts.

The band has several other ways to raise money for its travel fund. Each year at Christmas time and each spring the band presents a combination band concert and glee club program. This is an evening performance usually two hours in length and no admission is charged in advance. Small boxes or plates are located near the door after each performance and donations are received at this time. This has been a very successful way for the band to raise money for its travel funds. In 1953 it raised over \$260. This money is counted by the band master and turned over to the business manager for deposit in the central account. Any money raised in any other manner is under the direct

supervision of the band instructor and all cash is then directed straight to the business manager for central deposit.

Dramatic Club

The dramatic club is a self-supporting organization in Suffolk High School that tries to put on two one-act plays and one three-act play a year. This club will benefit in receipts of the activity book and amount received will be pro-rated as in the other activities. Both one-act plays are given as entertainment for the students during high school assemblies and in competition with other schools in this District. No admission charges are made for the one-act plays. During the late fall the dramatic club presents a three-act play as its major production of the year and as its only fund-raising project. Special tickets are designed and ordered through the business manager's office and printed by a local printer. These tickets are turned over to the sponsor of the dramatic club, and she is held responsible for the distribution, advance sale, and the turning over of a complete report on the sale of said tickets to the business manager at the completion of the play. These same tickets are used at the gate sales and when the final report is made, the receipts will have to balance with the unsold tickets against the number of tickets printed.

It has been the policy of the school not to solicit advertisements from the local merchants for any activity except football, the annual, and the school paper. If the dramatic club desires to have a commercially printed program for its three-act play, it is allowed to solicit one advertisement for the cost of printing these programs, and this money is handled directly between the advertiser and the printer.

The dramatic club charges a small fee of twenty-five cents per member to belong to this club. These dues are collected by the treasurer of the club and deposited in the central accounting system of the school for credit to the club. It is the responsibility of the sponsor to oversee the collection of these dues and to check the deposits made by the treasurer to the central accounting system.

Monogram Club

The Monogram Club is an honorary organization consisting of all members in high school who have played in a major sport. This club has its officers elected by its members and has had three ways in which to supplement its account. A small membership fee is collected from each member. This is handled by the treasurer and a complete report of names and money collected is turned over to the sponsor. The sponsor of this club is responsible for all cash

transactions being made to the business manager of the central account.

The Monogram Club has the concessions for the Junior Varsity football games and members are usually vendors to raise money at these games. The president of the club is responsible for organizing these concession sales and for the collection of all money at the conclusion of the game. This money is deposited with the school account.

One other means of making money for the Monogram Club is the soft drink machine, located in the dressing rooms of the varsity teams, which is used after practice. This machine is run directly by the soft drink bottling company for the entire football season and all proceeds are turned over to the Monogram Club by check and deposited in the central accounting system for this organization.

Student Cooperative Association

This organization is made up of a group of students elected by the entire student body and is composed of representatives from each class, and each homeroom, plus three members-at-large. It is under the sponsorship of the principal and meets twice monthly, thirty minutes before the opening of school.

The object of this organization is to better the relationship and morale of the school in general and to

carry on any project that can be of benefit to the entire student body. The SCA has as one of its projects the operation of the paper and pencil supply store which is open for ten minutes in the morning and again at lunch. This store is run by the president and vice-president of the Student Cooperative Association, and all money is kept in a locked cash box in the business manager's office except during the two periods a day that the store is in operation. This has proven to be a very profitable project and also one helpful to the entire student body. The profits realized from the sale of paper and pencils have averaged more than \$150 a year.

Another project carried on by the SCA is the sponsorship of the Southeastern Assemblies of which there have been two performances a year for the past several years. This is a group of paid entertainers who perform during school hours for the enjoyment of the student body. An admission fee of from fifteen cents to thirty cents is charged each student. This practice has proven profitable to the SCA, but the caliber of entertainment furnished by the Southeastern Company has not remained satisfactory in the past few years. For this reason these assemblies will be discontinued in the future. The collection of admission to all assemblies is conducted by the business manager and profits realized deposited to the SCA account.

Disbursements of the SCA consist chiefly of purchases of plaques or medals to rooms or individuals receiving special recognition. Medals for its officers are also purchased and presented at the senior assembly. The money of this organization is also used to finance any trips taken by its members and sponsors to the SCA conferences during the year.

Association of Parents, Teachers, and Pupils

The APTP meets approximately four times a year. This is an organization that tries to bring together parents, teachers, and pupils and also one that undertakes projects in the school that cannot be handled by the students. The APTP raises its money through dues of fifty cents per parent and teacher, and twenty-five cents for each student. The treasurer of the Association collects these dues at the first meeting, usually held sometime in late September, and submits a list of members and money collected to the president of the Association. This money is then turned over to the business manager of the central accounting system in the school to be deposited to the APTP account.

All receipts from the APTP are carried in the central account unless expenditures are approved by the finance committee and voted upon by the membership. It has been the policy of this organization to give to the various charities a small amount each year and to pay for all refreshments

served at its regular meetings.

Magazine Drive

This is a new project taken on by the whole student body and has been in operation for three years. This project is mainly for the benefit of the school newspaper, but all other clubs that have members participating in the drive receive some monetary benefit.

This drive is conducted each year during the month of October and is supervised entirely by a representative from the Curtis Publishing Company and a special secretary to handle all details. This representative and secretary keep records of all transactions carried on by the students selling magazines, and at the completion of the drive turn over a check to the school administration to be pro-rated to the organizations benefiting from the profits.

Each year for the past three years over thirty-five per cent of the entire student body has participated in this drive, and an annual profit of more than \$400 has been realized.

Besides the money given to the organizations participating, the students themselves receive prizes for various amount of magazines sold, and this is paid by the sponsoring publishing company. The school administration has no

connection with the financing of this project except by the student participation, and the only money handled by the school is the amount derived at the completion of the drive for the profit made on the year's work.

Activity Books

The idea of activity books was devised by the administration in 1952 in order to help all organizations in the school that fail to take in enough revenue for expenses. This also makes it possible for any student who desires to attend all activities and to receive all publications at a much cheaper rate.

At the beginning of each school year in September the school business manager has sold activity books to all students at the rate of \$8.50 a book. These books were paid for in one of three ways: the student paid the full amount in September; or the student paid half the amount in September and the balance in February; or the student could bank a specified amount weekly in the school savings system and have the full amount taken out at the end of the school year. The rate of \$8.50 was a straight rate for all students who did not participate in some of the activities benefiting. The rates varied for the students who participated in some of the benefiting activities. For example, if a boy played football, he could purchase an activity book for \$2.00 less

than the regular price. If a student belonged to the band, cheer-leading squad, basketball team, or baseball squad, he received the books for \$1.25 less. In this manner the student still benefited greatly by purchasing a book even though he was participating in some of the activities that the book helped.

A complete file on all activity books sales in any of the above mentioned manner is kept by the business manager and a record of this is presented to the principal and treasurer with its account. Besides being a saving for the individual student and a benefit to the activities involved, the activity book has cut down on the amount of money handling by each organization requiring payments for entrance to its activities or projects or publications. In 1953 the following activities benefited from the sale of activity books:

Football

Basketball

Spring Sports

Dramatic Club

The School Newspaper

The Annual

The SCA for the paid Assemblies

Sale of School Textbooks

The purchase of all books used by students in the ninth through twelfth grades in Suffolk High School has to be made by the individual from the local book store located in the high school building. This store is operated by the assistant principal and under the direction of the superintendent's office. There is no connection with funds collected for textbooks with any other funds in the school and daily sales of books are turned directly over to the superintendent by the assistant principal. This store serves as a distribution center not only for the white high school of the city, but also for the negro high school. Certain hours each day for two weeks at the beginning of school are set aside for students to make purchases of textbooks. This procedure is again followed at the beginning of the second semester of the term. The assistant principal has to account for all textbooks included in the inventory at the beginning of the year, either by cash receipts, books on hand, or signed requests for desk copies for individual teachers.

The room in which the book store is located is in a separate part of the school building, and the operator of this store is under separate bond to the superintendent.

Textbook Rentals

All members of the eighth grades, which is also located in the high school building, have to pay a fee of \$2.50 yearly for the rental of their textbooks. This operation is carried on by the co-ordinator of the eighth grade and is under the direct supervision of the superintendent's office.

All fees for textbook rentals have to be paid by the second week of opening of school, and this money is taken daily to the superintendent's office for deposit. Students are charged a pro-rated scale for any damage or losses to textbooks rented to them for their year's work in Junior high school. These fees are also collected by the co-ordinator and handled by her with the superintendent.

Tuition

Suffolk High School operates entirely for city pupils. Any pupils desiring to attend the city schools from the county are charged a tuition fee of \$20.00 per month for the session 1953-54.

The superintendent of schools has designated the secretary of the principal of each school to check on and collect from all students who are residents of the county. This money is due monthly in advance and is paid to the secretary in the principal's office. Individual receipts

for each month's payment are furnished the student on a duplicate receipt⁵ from a copy of this receipt in the secretary's book. Payment of the tuition is carried directly to the superintendent's office each day by the secretary. There is no connection with the collection of these funds with the central accounting system, but it is money handled through the school and must be deposited safely with the superintendent.

It has been the practice of the principal's secretary to notify each homeroom teacher of all students owing tuition and have them report the first of each month to the office. It is also the duty of the homeroom teacher to report to the secretary any students who do not reside in the city and who are not being charged tuition.

School Savings Bank Program

The practice of students' weekly saving is encouraged by the school administration. This program is sponsored by The American Bank and Trust Company and carried on and directed by this bank in the school building each Monday morning during the homeroom period. The homeroom teacher collects money from each student desiring to bank. The student puts the amount he wishes to save with his individual

⁵ Appendix B-2, p. 81.

bank book in a sealed envelope and deposits this with the teacher. The teacher then puts all of the sealed envelopes in a locked money bag which is carried to a central point in the building where it is taken by one of the bank employees who returns a receipt to the homeroom teacher for the entire amount deposited by her room.

All responsibility and book work required in the school savings program is done by the local bank personnel, and the students are free to make additional deposits and withdrawals from the regular teller windows of the local bank at any time. During the third week in May a special room is set aside for the bank to pay out to any depositor all or part of his money. At this time any student who has purchased an activity book or annual through banking will have this part of his money withheld by the business manager when he is paid by the bank employee.

This method of banking has proven very satisfactory since it lessens the book work of the homeroom teacher and the administration and puts the entire responsibility and burden of the banking program on the local bank. The only requirement of the school in this program is that the student have a signed statement⁶ from his parents stating it is their desire that their child be allowed to withdraw part or all of his balance at that time.

⁶ Appendix B-6, p. 89.

CHAPTER III

REPORTS AND ACCOUNTS OF BUSINESS MANAGER TO TREASURER

Business Manager Accounts to Treasurer

All accounts deposited to the Suffolk High School central account in the local bank are made on duplicate deposit forms.⁷ The business manager keeps in his possession the deposit bag and bank book and accounts to the treasurer for all deposits with the duplicate deposit slip.

When funds for night athletic contests, night concession sales, or any other events taking place after bank closing hours are turned over to the business manager, these deposits are made in the local night deposit vault. As soon as the banks are open the following morning, the deposit is entered in the school bank book and the duplicate slip with an individual deposit slip in duplicate to show which activities are to receive credit for the amount deposited is then given to the treasurer. With such records the business manager has a complete, detailed account of all deposits made to the central account of the school, and the treasurer has a duplicate deposit slip to account for each deposit that has been made by the business manager. By having a

⁷ Appendix B-5, p. 87.

duplicate deposit slip⁸ made for each activity that is to receive credit for any money deposited, the treasurer has a record to file for all receipts and also the sponsor or the treasurer of the activity has a duplicate record to keep in the organization files to show the amount of money deposited for a specific date.

On account of the limited number of personnel usually available in schools the size of Suffolk High School, the depository methods mentioned above have proven most satisfactory. According to this plan, the business manager can make deposits any time money has been collected, and the treasurer can record deposits to the proper accounts in the specified time allotted for bookkeeping and accounting during the school day. This procedure will eliminate class interruptions for bank deposits and also will eliminate any chance for delay in depositing money in the local bank at the earliest possible opportunity.

Sponsor's Accountability for Individual Activities

In each organized activity in the Suffolk system the sponsor must see that all fund, dues, and fees of any kind connected with his organization are collected by the person or persons designated for this purpose. The sponsor must

⁸ Appendix B-5, p. 87.

also see that these funds, regardless of the smallness of amount, are deposited with the business manager at the earliest possible time. By this procedure the sponsor and activity officers are relieved of the necessity of keeping any funds collected for their organization.

When these funds are turned over to the business manager by persons designated, they will fill out in duplicate a school deposit slip⁹ which shows the date, the activity making the deposit, for what the money has been collected, and who is making the deposit for the activity. Upon receipt by the business manager the deposit slip is signed, and one of the slips is given back to the person making the deposit at that time. The original slip then goes to the treasurer along with the bank deposit slip to account for the money deposited in the central system on that date.

In this procedure the club's officers are carrying on the responsibility of all its organization's banking functions, but they are relieved of the responsibility of carrying any funds for longer than a few minutes after collection. The deposit with the business manager corresponds to one that would be made with a local bank and can be made at any time during the school day without the person's making the deposit having to leave the school building. This procedure gives all students connected with activities training in

⁹ Appendix B-5, p. 87.

accounting for activity funds, but relieves the officers and sponsors of the ever present danger of loss or misappropriation.

Business Manager's Responsibility for Deposits

Besides making night deposits after athletic contests, the business manager has the responsibility of depositing in the local bank all funds accumulated in the school safe each day. A complete list of all school deposit slips that have been turned over to him in a given day is accumulated and totaled for the correct amount to be deposited in the central system. This amount is then taken to the bank each day at the latest possible time before closing of school and the local bank. By following this procedure the administration is relieved of the responsibility of carrying over funds in the local administrator's office and is assured of the safe deposit of all funds collected each day.

CHAPTER IV

AUTHORIZATION OF EXPENDITURES AND HANDLING OF SPECIAL RECEIPTS

Expenditures

All expenditures made by any activity or organization connected with the central accounting system have to be made by check, regardless of the size of expenditure. There is one exception to this rule and this is the petty cash fund of the principal that will be discussed later in this chapter.

With a large number of activities making purchases from local and out-of-city concerns, the only satisfactory method for a complete accounting system is the payment by check. It is also a rule of the administration that all checks be mailed by the office of the principal. This practice eliminates extra handling of important mail and reduces the possibility of any loss.

Special Receipts

All receipts for the central accounting system as previously described will be deposited in the bank and in the same account.

The special receipts for pupils' savings, textbook

sales, textbook rentals, and tuition are not deposited in the central accounting system.

Pupil savings has been discussed in a previous chapter. These deposits are a responsibility of the local bank and are in no way connected with the deposits made in the central accounting system. All receipts for pupils' savings are made direct with bank personnel.

Receipts from the sale of textbooks are handled by the faculty member in charge of textbook sales and are deposited¹⁰ daily directly with the superintendent. Textbook sales are in no way connected with any other funds in the local high school and are handled in an entirely separate account.

As described in a previous chapter,¹¹ the textbook rental fund is collected by the co-ordinator of the junior high school at the beginning of the school year and deposited directly with the superintendent's office. Any discrepancies in individual student's rental accounts are referred to the principal's office, but all money received is carried to the superintendent.

The co-ordinator of the junior high school is appointed by the local principal to handle the money collected from the

¹⁰ Appendix B-2, p. 81

¹¹ Supra, p. 39.

rental of textbooks as the eighth grade is the only grade that has this charge and the money has to be shown in the School Board Account.

Suffolk High School is in a city school system; however there are a number of students attending from Nansemond County. A tuition charge, set by the Suffolk School Board, of \$20 a student per month for 1953-54 is made for all non-resident students. The secretary to the principal is designated by the superintendent to have a complete record of all non-resident students in every homeroom. The secretary is also responsible for the billing of each student and the collection of this charge. When this money is paid at the beginning of each month to the secretary to the principal, it is then carried directly to the superintendent's office for deposit in the School Board Account. This leaves Suffolk High School with only the responsibility of deposits for activities and organizations in the school under the central accounting system and makes all designated faculty personnel responsible for the deposits of any funds directed to the School Board Account.

Authorization of Checks Against Funds

In the Central Accounting System

Before any organization can request the issue of a check or checks against its balance in the central accounting

system, it must present to the business manager an itemized invoice approved by the sponsor on a requisition properly filled out by the sponsor for a specified amount on behalf of the activity.

Whenever the occasion arises for an organization to draw money for other than itemized invoices, the regular requisition form¹² has to be filled in stating the date, amount desired, for what the money will be used, the name of the organization to which the check will be charged, and the signature of the sponsor. The itemized invoice or the requisition is then filed in the business manager's office under the account desiring payment.

Upon receipt of an itemized invoice or an activity requisition, the business manager will then draw up a check requisition¹³ giving the date, the name of the organization on which the check will be drawn, the amount, and for what the check is drawn. This requisition will be signed jointly by the business manager and the principal. This check requisition is then sent to the treasurer for the actual drawing of the check for payment of the item involved. It is serially numbered to correspond with the serially numbered checks drawn on the central account and charged to the

¹² Appendix B-1, p. 79.

¹³ Appendix B-3, p. 83.

specific activity. It is then filed by the treasurer to correspond with check stub and canceled check.

The actual drawing of the check is done entirely by the treasurer and requires only the signature of the treasurer after she has received the jointly signed check requisition. In the procedure mentioned above, no organization can draw a check without the knowledge of its sponsor, the business manager, the principal, and the treasurer of the central accounting system.

The Petty Cash Fund of the Principal

The occasion arises almost daily for the expenditures of small amounts of money by the principal to take care of postage, office supplies, freight bills, et cetera. The policy used by Suffolk High School is one in which the principal draws a specific amount on the General Fund account, usually ten dollars at a time, and keeps this fund in the school safe. Whenever payments are made by the principal out of the petty cash fund, he puts itemized statements in the petty cash folder. When the ten dollars has been used, the petty cash fund is then replenished by drawing an additional ten dollar check from the General Fund.

It has not been the policy in this school system for the superintendent to furnish the principal of the local high school with any petty cash fund to carry on the

expenditures mentioned above. Almost all of these items have been paid out of the profits made on the candy and drink machines. Some stamps are supplied by the superintendent's office for special occasions, but other than this, petty funds are carried on by the General Fund account.

The principal is the sponsor of the General Fund Account and has the money available in this account to be used at his discretion. He uses it for office supplies or to help organizations that may need additional funds.

CHAPTER V

REPORTS MADE ON FINANCIAL OPERATIONS OF ALL SCHOOL CO-CURRICULAR ACTIVITIES

Treasurer's Monthly Reports

On the first day of each school month the treasurer of the central accounting system will make a complete type-written report¹⁴ of all activities in the central accounting system. This report will show all balances on hand for each activity listed under the system.

The treasurer usually makes at least ten copies of this report so that it may be distributed to all parties concerned and placed on all centrally located school bulletin boards. The original copy goes to the superintendent's office. One copy is filed in the principal's office and one copy is filed with the business manager. Another copy is posted on the teacher's bulletin board to be examined by the sponsors of all organizations concerned with their activity's balance. It is a policy of the administration to post on the main bulletin boards of each floor in our building a copy of this monthly report in order that students may see, from month to month, exactly how their activity stands financially.

¹⁴ Appendix B-7, p. 91.

This report does not give anyone other than a member of a particular activity very much financial information on the activity, but serves as a check list monthly for all sponsors and club officers in order that they may make a complete statement to their club or activity on their financial standing.

Book Sale and Inventory Reports

On the last day of each month the local supervisor acting in behalf of the superintendent takes a complete inventory of all unsold books in the book store. This inventory is taken with the faculty member in charge of book sales and gives a complete report of books on hand, and books sold during the previous month. After this inventory the faculty member in charge of book sales can check the number of books sold with the amount of money deposited with the superintendent for that month in order to get a complete check on the book store activity.

Term Report on Book Rentals

Within thirty days after the opening of a new school term, the co-ordinator of the junior high school will give a written report to the principal on the number of students, the amount due from each student, and the amount collected. This report will also carry a list of any students that have

not paid their rental fee by this time. It is then the duty of the principal to collect or make satisfactory agreements with the students who are delinquent in their rental accounts. He in turn files a complete book rental report with the school board through the superintendent.

Monthly School Tuition Report

The monthly school tuition report is made to the superintendent for the school board by the principal's secretary. This report shows the number of non-resident students, amount due, amount paid, and the names of students that have not met their obligations for tuition for the coming month. It is filed with the superintendent on the tenth day of each school month by the secretary. The amount paid for tuition should tally with the amount of tuition deposited with the superintendent by the secretary in charge of collections.

Business Manager's Report to Visiting Teams

That Play on Percentage of Gate Receipts

It is the responsibility of the business manager to mail a typewritten report¹⁵ to the principal of all visiting teams that play Suffolk High School on a gate percentage. This report will carry a complete financial statement of all

¹⁵ Figure 1, p. 7.

receipts and expenditures agreed upon by written contract before the contest and will be accompanied by a check for the visiting team's share of the receipts. It has been the policy of the business manager to complete all details for this report within three days after each athletic contest, when all receipts are counted. A copy of this report is given to the principal of the local school and a copy is filed in the business manager's office.

CHAPTER VI

BONDING OF PERSONS HANDLING MONEY AND AUDITS OF ACCOUNTS

The business manager and treasurer of the central accounting system of Suffolk High School are each bonded in the amount of \$25,000. This policy has been in effect for the past seven years and the bond becomes automatically renewable with the bonding company each year unless the principal specifically requests that it be discontinued. It so happens that Suffolk High School has had the same treasurer and business manager for the past seven years.

The superintendent requires that the faculty member in charge of text book sales for the high school be bonded in the amount of \$10,000. This bond is also automatically renewed each year unless the superintendent specifically recommends that it be discontinued. The cost of bonding the business manager and treasurer is paid out of the general fund account in the central accounting system of Suffolk High School. The charge of bonding the faculty member in charge of textbook sales is paid by the local school board.

On July 1 of each year all books, records, and canceled checks, are turned over to a certified public accountant for an audit on the central accounting system for the past year. This audit has been carried on by a local

accountant for the past ten years at the very low fee of \$25. The auditing of the central accounting system books is carried out during the summer months and the books are returned to the treasurer by August 15th of each year.

All new school business for the coming school year begins with the football collections in August and is so recorded by the treasurer at the beginning of the school year. Copies of the yearly audit are sent to the superintendent of schools, and one copy is filed by the principal and one by the business manager. The administration of Suffolk High School has taken great pride in the bound copies¹⁶ of their audits over the past ten years.

¹⁶ Appendix C, p. 100.

CHAPTER VII

SUMMARY AND RECOMMENDATIONS

Summary

A group survey questionnaire was mailed to fourteen Group I high schools¹⁷ in the State of Virginia covering all sections of the state. A similar questionnaire was mailed to fourteen Group II¹⁸ high schools in District II and III of the State of Virginia and the eleven other members of District I. Suffolk is a member of District I, Group II. The questionnaires showed that all high schools, regardless of size, carry on a very extensive co-curricular activities program. The smallest high school with fewer than two hundred students had a program of fourteen activities. One of the larger high schools had a program of fifty-six activities.

The Group I schools naturally carry a much wider and varied program of activities. The Group I schools are also better staffed to sponsor and control these activities. The Group II schools that range in enrollment from two hundred to six hundred carried almost as many activities for

¹⁷ Appendix A-3, p. 72.

¹⁸ Appendix A-4, p. 74.

their student body. These schools do not have as large a personnel to conduct their activities as do the Group I schools. All the high schools participating in the survey had extensive athletic programs. The success of the well-rounded co-curricular program in Suffolk High School has been due partly to the central accounting system. Each sponsor should be familiar with the type of activity he is sponsoring and should know how these activities are to be financed.

In the surveys studied it appears that every school answering the questionnaire had some type of activity designed to satisfy a wide range of interest. It is evident from the number of activities carried on in the thirty-five schools surveyed that co-curricular activities are a definite part of today's educational program. The training of students holding responsible offices in the various activities in regard to the activity finance is also an important part of the student's curriculum. Regardless of the responsibilities designated by the administration of any school to the faculty members regarding the financing of co-curricular activities, it is still the responsibility of the head administrator to keep a close check on all funds and disbursements. When the administration of any school allows separate accounting systems for individual activities and the deposit and disbursement of funds by any

other person than the head of the central accounting system, it is an endless task for the administrator to keep complete check on all of his school activities.

It may be noted that all but two of the larger high schools have their accounts under one central accounting system. Furthermore, less than half of the Group II or smaller high schools have established a one-head central accounting system. The only difference that appears between Group I and Group II schools is that the larger enrollments necessitate an increased number of activities for the larger schools. Of course, the larger schools will handle more money a year than the smaller schools. The responsibility of all administrators is the same. The sponsors and the student officers must be trained to handle all affairs in a strictly business-like manner and have records of funds and disbursements that can prove without any doubt how activity funds are handled.

The study just completed on financing co-curricular activities in Suffolk High School shows that all money, regardless of amount, is deposited immediately with the business manager of the school. The person making the deposit receives a duplicate deposit slip¹⁹ showing the name of the activity, date, and amount of deposit. In activities that are carried on solely by the business manager it is

¹⁹ Appendix B-5, p.87.

shown that these activities are covered by itemized statements for purchases and by the serially number tickets²⁰ as a check-system on all athletic contests played by Suffolk High School.

All student groups under a sponsor appointed by the head administrator are responsible to the business manager for the collection and disbursement of funds pertaining to their activity. The business manager is accountable to the principal for all activities and athletic accounts handled by him. He is liable to the bonded treasurer of the central accounting system for all funds collected and disbursed through the central account.

From the group survey questionnaire found in Appendix A it may be noted that many schools are operating a varied activities program without a well-rounded central accounting system for handling the finances of co-curricular activities. In Suffolk High School the administration has designated a bonded business manager with specific duties regarding finances of co-curricular activities. The business manager is located in the school building so that he is accessible to all staff members and students. He is also given allotted school time to carry out his duties as business manager for these activities. The administration

²⁰ Appendix B-10, p. 97.

of Suffolk High School has appointed a bonded treasurer to keep the records of all accounts in the central system and to write the checks for all disbursements from the central account. The treasurer is allotted two one-hour periods during the school day to fulfill these duties.

The administration of all schools must shoulder the responsibility of financing of co-curricular activities in their system. In order to protect the school and the individual it seems a necessity on the part of the administration to have a well-developed central accounting system to handle all finances of the co-curricular activity.

Recommendations

It is recommended that:

1. All schools, regardless of enrollment, number on staff, or number of activities carried on, be under a central accounting system;
2. Persons responsible for collecting funds from the various accounts be bonded for the protection of the school and the individual;
3. The administration make public at least quarterly the status of all school accounts carried in the central accounting system;
4. At the end of each month the administrator should also present to the superintendent and school board

a complete report of all activities carried in the central accounting system;

5. The central account books be audited by a certified public accountant at the end of each school year. A copy of this audit should be included in the principal's report to the superintendent and school board;

6. All accounts be controlled by a double-signing check system.

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APPENDIX

APPENDIX A
QUESTIONNAIRES

APPENDIX A-1

REPORT OF GROUP I HIGH SCHOOLS ON BONDED STAFF MEMBERS,
CENTRAL ACCOUNTING SYSTEM, TIMES MONEY IS TAKEN TO THE
BANK A WEEK, DOUBLE CHECK SIGNING SYSTEM, AND AUDIT BY
A CERTIFIED PUBLIC ACCOUNT.

SCHOOL	Staff Members Bonded	Central System	Money to Bank a Week	Double Check Signing	Audit by A C.P.A.
Craddock	yes	yes	2-4	yes	no
Culpepper	yes	yes	5	yes	no
Fairfax	no	yes	5	no	no
Granby	no	yes	3-4	yes	yes
Hampton	no	yes	2-5	yes	yes
Hermitage	no	yes	5	yes	yes
Highland Springs	yes	yes	2	no	no
Hopewell	yes	yes	5	yes	yes
Maury	no	yes	2-5	yes	yes
Newport News	yes	yes	2	yes	yes
Norview	no	yes	5	no	yes
Petersburg	yes	yes	5	no	yes
So. Norfolk	yes	yes	2	yes	yes

Report of Group I High Schools on bonded staff members, central accounting system, times money is taken to the bank a week, double check signing system, and audit by a certified public accountant.

APPENDIX A-2

REPORT OF GROUP II HIGH SCHOOLS ON BONDED STAFF MEMBERS,
CENTRAL ACCOUNTING SYSTEM, TIMES MONEY IS TAKEN TO THE
BANK A WEEK, DOUBLE CHECK SIGNING SYSTEM, AND AUDIT BY
A CERTIFIED PUBLIC ACCOUNTANT.

SCHOOL	Staff Members Bonded	Central System	Money to Bank a Week	Double Check Signing	Audit by a C.P.A.
Albemarle	no	yes	2	no	no
Churchland	yes	yes	1	no	no
Creeds	yes	no	5	no	yes
Deep Creek	yes	yes	1	no	no
Franklin	no	yes	5	no	no
Great Bridge	yes	yes	2	no	no
James Monroe	no	no	5	no	no
Kempsville	no	yes	1	no	no
Louisa Co.	no	yes	5	no	no
Manchester	yes	yes	2	no	no
Mathew Whaley	yes	no	1-5	yes	yes
Oceana	no	yes	5	yes	yes
Orange Co.	no	yes	2	no	no
Osborn	no	yes	1-5	no	Request
Poquoson	no	yes	5	no	no
Smithfield	no	no	5	no	yes
Spotsylvania	yes	yes	1	no	no
Stafford	no	no	5	yes	yes
Suffolk	yes	yes	5	yes	yes
Thomas Dale	no	yes	5	no	no
Va. Beach	yes	yes	5	yes	no
Varina	no	yes	1-5	yes	no

Report of Group II high schools on bonded staff members, central accounting system, times money is taken to the bank a week, double check signing system, and audit by a certified public accountant.

APPENDIX A-3

REPORT OF GROUP I SCHOOLS ON ENROLLMENT, NUMBER ON STAFF,
NUMBER OF ACTIVITIES, BAND ENROLLMENT, NUMBER OF ATHLETIC
TEAMS, AND NUMBER OF COACHES.

School	Enrollment	Number on Staff	Number of Activities	Band Enrollment	Athletic Teams	Coaches	
						Men	Women
CRADOCK	958	42	25	70	9	3	-1
CULPEPPER	610	28	25	35	7	3	-1
FAIRFAX	1850	83	30	75	9	11	-4
GRANBY	1950	89	43	105	12	8	-2
HAMPTON	1269	52	50	80	10	3	-2
HERMITAGE	1400	60	22	35	8	4	-2
HIGHLAND SPRINGS	950	43	26	65	7	4	-1
HOPEWELL	745	38	22	65	9	6	-2
MAURY	1775	91	41	97	11	7	-1
NEWPORT NEWS	1325	77	24	70	9	8	-2
NORVIEW	1537	72	26	100	9	5	-2
PETERSBURG	700	42	23	70	10	4	-2
SOUTH NORFOLK	710	35	21	60	8	5	-1
THOMAS JEFFERSON	1850	90	25	60	10	3	-2

Report of Group I schools on enrollment, number on staff, number of activities, band enrollment, number of athletic teams, and number of coaches.

APPENDIX A-4

REPORT OF GROUP II, DISTRICT I HIGH SCHOOLS ON ENROLLMENT,
NUMBER ON STAFF, NUMBER OF ACTIVITIES, BAND ENROLLMENT,
NUMBER OF ATHLETIC TEAMS, AND NUMBER OF COACHES.

SCHOOL	ENROLLMENT	NUMBER ON STAFF	NUMBER OF ACTIVITIES	BAND ENROLLMENT	NUMBER OF ATHLETIC TEAMS	NUMBER OF MEN-COACHES WOMEN-COACHES
CHURCHLAND	450	24	16	40	6	2-1
CREEDS	401	16	7	57	5	1-1
DEEP CREEK	1100	36	10	66	7	2-1
FRANKLIN	220	11	10	0	7	2-0
GREAT BRIDGE	1040	43	19	76	8	3-1
KEMPSVILLE	1900	65	26	82	10	3-1
MATHEW-WHALEY	930	36	14	40	6	2-1
OCEANA	450	24	13	76	7	3-1
POQUOSON	456	21	13	60	8	2-1
SMITHFIELD	850	32	17	60	8	3-1
SUFFOLK	509	23	21	65	7	2-1
VIRGINIA BEACH	620	24	15	65	10	3-0

Report of group II, district I, high schools on enrollment, number on staff, number of activities, band enrollment, number of athletic teams, and number of coaches.

APPENDIX A-5

REPORT OF GROUP II, DISTRICT II AND III, ON ENROLLMENT,
NUMBER ON STAFF, NUMBER OF ACTIVITIES, BAND ENROLLMENT,
NUMBER OF ATHLETIC TEAMS, AND NUMBER OF COACHES.

SCHOOL	ENROLLMENT	NUMBER ON STAFF	NUMBER OF ACTIVITIES	BAND ENROLLMENT	NUMBER OF ATHLETIC TEAMS	NUMBER OF MEN - COACHES WOMEN - COACHES
ALBEMARLE	846	40	22	36	8	3-2
JAMES MONROE	480	25	14	55	9	2-1
LOUISA COUNTY	460	23	17	80	8	2-1
MANCHESTER	730	32	18	50	8	2-1
ORANGE COUNTY	475	23	17	0	7	2-1
OSBOURN	550	31	15	50	9	3-1
SPOTSYLVANIA	518	22	14	40	7	2-1
STAFFORD	583	27	16	42	8	3-1
THOMAS DALE	425	26	13	40	7	2-1
VARINA	325	20	10	32	7	2-1

Report of group II, district II and III, on enrollment, number on staff, number of activities, band enrollment, number of athletic teams, and number of coaches.

APPENDIX B

FORMS

APPENDIX B-1

CHECK REQUISITION FORM FROM ACTIVITY SPONSOR
TO BUSINESS MANAGER

_____ (date)

Mr. Jones:

Please write a check for \$ _____ to _____

_____ for _____

and charge to _____ (activity)

_____ (sponsor)

This form used only when there is no itemized bill.

Check requisition form from activity sponsor to Business Manager

APPENDIX B-2

FORMS SHOWING RECEIPT FOR TEXTBOOK SALES
IN HIGH SCHOOL AND RECEIPT FOR TUITION RECEIVED
FROM STUDENTS

_____ 195_____ No. _____

Received of _____

_____ Dollars

100

For _____

Previous Balance \$ _____

Amount Paid \$ _____

Balance Due \$ _____ By _____

Student Tuition Receipt Form

\$ _____ 195_____ NO _____

Received of _____

Suffolk High School Textbook Sales

By _____
School Board Representative

High School Textbook Sales Receipt

APPENDIX B-3

CHECK REQUISITION FORM MADE TO TREASURER
FROM PRINCIPAL AND BUSINESS MANAGER

Check No. _____	SUFFOLK HIGH SCHOOL	
Date _____	Check No. _____	Date _____
For _____	Pay To _____	
Pay to _____	For _____	
_____	_____	
_____	_____	
Account _____	Account _____	\$ _____
\$ _____	Principal _____	Business Manager _____

Check requisition made to treasurer from Principal to Business Manager

APPENDIX B-4

CITY TAX FORM ON AMUSEMENT TAX

CITY OF SUFFOLK, VA.

TAX - AMUSEMENT OR ENTERTAINMENT, ET CETERA

Number admissions	Admissions less admission taxes	Total	Month of _____ 19__
	Unite Charge		Total city tax... \$ _____
			Less credits. _____
			Net city tax due
			Penalty or interest.
			Total due
Total			

NAME.	(signed).
ADDRESS	(Title)
TYPE OF BUSINESS.	Date

Mail original and first two copies together with check to Mr. Goerge S. Swain;
 City Treasurer:
 To W. Theodore Myrick, Commissioner of Revenue

APPENDIX B-5

FORMS USED BY ACTIVITIES IN SUFFOLK HIGH TO DEPOSIT
MONEY WITH THE BUSINESS MANAGER OF THE CENTRAL ACCOUNTING
SYSTEM

DEPOSIT SLIP USED BY THE SUFFOLK HIGH SCHOOL CENTRAL
ACCOUNT FOR MAKING DEPOSIT IN THE LOCAL BANK OF ALL FUNDS
DEPOSITED IN THE CENTRAL SYSTEM BY SCHOOL ACTIVITIES

SUFFOLK HIGH SCHOOL DEPOSIT BLANK
 (Fill out in duplicate and present with each deposit)

Please credit _____ account with the
 following amount: \$ _____ For: _____
 Deposited by: _____ Date _____ Received _____

SCHOOL ACTIVITY DEPOSIT SLIP

Deposited in AMERICAN BANK & TRUST CO.	
BY: SUFFOLK HIGH SCHOOL	
CENTRAL ACCOUNT	
_____	19__
PLEASE LIST ALL CHECKS	
CURRENCY	DOLLARS
SILVER	CENTS
Checks as follows	
TOTAL \$	

DEPOSIT SLIP

APPENDIX B-6

LETTER SENT TO PARENTS OF STUDENTS OF SUFFOLK
HIGH SCHOOL PARTICIPATING IN THE BANKING PROGRAM REGARDING
WITHDRAWAL OF STUDENTS SAVINGS

SUFFOLK PUBLIC SCHOOLS
 W. R. Savage, Sup't.
 Suffolk, Va.

May _____, 19____

Dear _____

_____ has \$_____ to

_____ credit in our school savings for this term. By means of this system of saving, we are trying to teach thrift. The idea of the plan is to have children build up these accounts from year to year until they graduate. The money is on deposit in the American Bank and Trust Company and receives the regular rate of interest on savings deposits.

Whatever you wish _____ to do with this money, please sign the appropriate line below.

Respectfully,

Teacher

I do not want my child's money withdrawn

_____ Parent

I prefer to have my child's money withdrawn

_____ Parent

APPENDIX B-7

MONTHLY FINANCIAL STATEMENT
FOR CENTRAL ACCOUNTING SYSTEM
OF SUFFOLK HIGH SCHOOL

FINANCIAL STATEMENT

for
MARCH
1954

Football.....	\$ 2,166.02
Peanut Pickor.....	445.50
Annual.....	72.25
Dramatic Club.....	134.42
Student Senate.....	152.67
Glee Club.....	13.96
Industrial Arts.....	103.23
Civic Samaritan Tri Hi-Y.....	17.89
Library.....	23.33
General Fund.....	260.02
Distributors Club.....	.89
A. P. T. P.	88.64
Monogram Club.....	21.11
Home Economics Club.....	27.74
F. H. A.....	16.14
Gladys Yates Tri Hi-Y Club.....	23.24
Key Club.....	36.33
Senior Class.....	920.49
Social Studies Travel Fund.....	69.66
Juniore Class.....	369.78
K-J Hi-Y Club.....	1.26
Magazine Drive.....	149.98
Band Travel Fund.....	82.34
Basketball.....	9.38
Spring Sports.....	286.10
Activities.....	526.10
Alpha Omega Hi-Y Club.....	.50
ON HAND, MARCH 31, 1954.....	\$ 6,018.97

Monthly financial statement for central
accounting system

APPENDIX B-8

SAMPLE PAGE FOR ONE WEEK OF GENERAL ENTRIES
INTO CENTRAL ACCOUNT OF SUFFOLK HIGH SCHOOL

LEDGER ACCOUNT

BANK ACCOUNT

AMERICAN BANK & TRUST COMPANY

1953-54

Oct. 1, Balance on hand		\$7,647.44..	
1, Gen. Fund	; Dewey Jones	..	\$ 9.00
1, Annual	; Wray Selden Studio	..	19.50
1, Annual	; Myers & Co., Inc.	..	125.00
1, Football	; 40% Norview game	561.60..	
1, Football	; JV donations.....	24.65..	
1, Library	; A book	4.12..	
1, Gen. Fund	; Bicycle damage....	9.00..	
1, Gen. Fund	; Candy & Drinks....	50.00..	
2, Football	; Lewis R. White...	..	23.00
2, Football	; Art E. Jones.....	..	27.00
2, Library	; Books.....	8.60..	
2, Football	; Tickets & Programs	35.00..	
6, Football	; Cradock Hi School	..	257.50
6, Football	; St Geo Grinnan Agcy	..	.50
6, Football	; Programs & Tickets	120.00..	
6, Gen. Fund	; Candy & Drinks.....	50.00..	
7, Library	; Harper & Bros.....		3.83
7, Library	; MacMillan Company..		4.12

APPENDIX B-9

SAMPLE PAGE FOR SPECIFIC ENTRIES
TO GENERAL SYSTEM IN SUFFOLK HIGH SCHOOL

95

ENTRIES TO

GENERAL FUND

1953-54

Oct. 1, Balance on hand	\$ 511.64..
1, Damage to Dewey Jones bicycle...	9.00..
1, Dewey Jones, bicycle ..	\$ 9.00
2, Candy and drinks.....	50.00..
6, Candy and drinks.....	50.00..

FOOTBALL

1953-54

Oct. 1, Balance to date.....	\$1,717.61..
1, 40% Norview game, Jones.....	561.60..
1, J. V. Donations, Jones.....	24.65..
2, Tickets, \$20.00; programs \$15.00	35.00..
2, L.R.White, officials, JV game..	.. \$ 23.00
2, A. E. Jones, food for team.....	.. 27.00
6, Cradock High School, ticket sale	.. 257.50
6, St. Geo. Grinnan Agcy, Insurance	.. .50
6, Programs and tickets	120.00..

LIBRARY

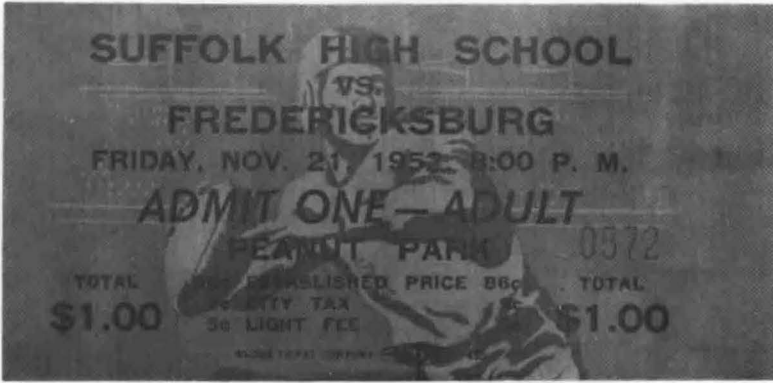
1953-54

Oct. 1., Balance on hand.....	\$ 50.84..
1, A book.....	4.12..
2, Books.....	8.60..
7, Harper & Brothers.....	.. \$ 3.83
7, MacMillan Company.....	.. 4.12

APPENDIX B-10

ADULT AND STUDENT FOOTBALL TICKETS
USED IN SUFFOLK HIGH SCHOOL

ADULT AND STUDENT BASKETBALL TICKETS
USED IN SUFFOLK HIGH SCHOOL



ADULT FOOTBALL TICKET



STUDENT FOOTBALL TICKET



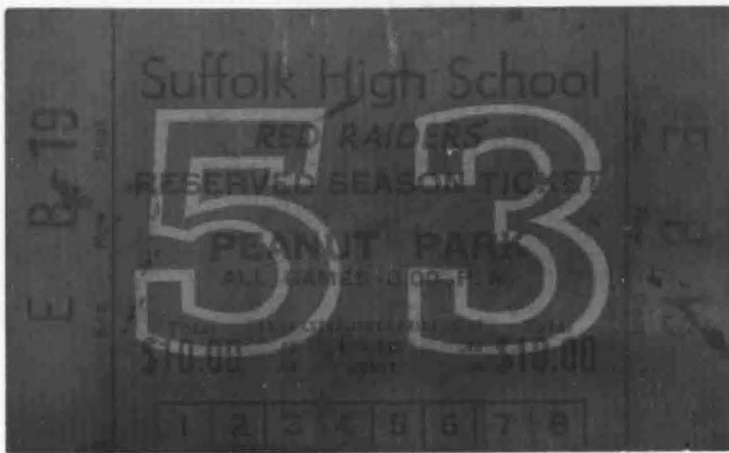
ADULT BASKETBALL TICKET



STUDENT BASKETBALL TICKET

APPENDIX B-11/

**FOOTBALL SEASON TICKET, ACTIVITY BOOK,
AND COMPLIMENTARY PASS**



FOOTBALL SEASON TICKET

GLOBE TICKET COMPANY 10-1495

SEASON BOOK
 Suffolk High School
 SUFFOLK, VA.
 1953-54 SEASON
 STUDENT ACTIVITY BOOK — PRICE \$9.50
 ISSUED TO

SUBJECT TO
 CONDITIONS INSIDE F68186

Suffolk
 High School
 Suffolk, Va.
 1953-54 Season
 Student Activity Book
 Price \$9.50

This coupon may
 be detached at
 time of sale.
 F68186

ACTIVITY BOOK

SUFFOLK HIGH SCHOOL

SUFFOLK, VIRGINIA

SEASON _____

GUEST PASS

TO _____

NOT TRANSFERABLE

UNLESS SCOUTING OR A MEMBER OF THE WORKING PRESS
 THE FEDERAL AND LOCAL TAX MUST BE PAID.

 ATHLETIC DIRECTOR

COMPLIMENTARY PASS

APPENDIX C

**1952-53 AUDIT OF SUFFOLK HIGH SCHOOL'S CENTRAL
ACCOUNTING SYSTEM BY CERTIFIED PUBLIC ACCOUNTANT**

FRANK E. SHEFFER

REPORT ON EXAMINATION

SUFFOLK HIGH SCHOOL
SUFFOLK, VIRGINIA

FOR THE FISCAL PERIOD
Beginning August 1, 1952
And
Ending June 15, 1953

Frank Edward Sheffer
Certified Public Accountant
National Bank of Suffolk Building
Suffolk, Virginia

September 17, 1953

Miss E. Tapelle Pruden, Treasurer
Suffolk High School
Suffolk, Virginia

Dear Miss Pruden:

I have made an examination of the recorded cash receipts and disbursements of

SUFFOLK HIGH SCHOOL
SUFFOLK, VIRGINIA

for the fiscal period beginning August 1, 1952 and ending June 15, 1953, and submit herewith my report consisting of the following described statements and related comments:

EXHIBITS:	PAGE
1 - Statement of Fund Balance	3
2 - Total Cash Receipts and Disbursements	4
A - Football	5
B - General Fund	6
C - The Annual and The Peanut Picker	7
D - Student Senate and Library	8
E - Spring Sports and Basketball	9
F - Dramatic Club and Industrial Arts	10
G - Future Business Leaders of America, - Home Economics Department and A.P.T.P.	11
H - Band Travel Fund and Magazine Drive	12
I - Girl's Physical Education, Monogram Club and - Washington, D. C. Trip	13
J - F.H.A. Club, Distributor's Club and Glee Club	14
K - Senior Class and Junior Class	15
L - Gladys Yates Tri Hi-Y Club and - Civic Samaritan Tri Hi-Y Club	16
M - Alpha Omega Hi-Y Club, - Kay-Gay Hi-Y Club and Activities Books	17
N - City Taxes and Light Fee - City	18

My examination was confined to your office records.

The books and records were well kept, and were found to be in excellent condition.

Respectfully submitted,

Frank Edward Sheffer

-3-
Suffolk High School
STATEMENT OF FUND BALANCES
June 15, 1953

Exhibit 1

ASSETS:

Cash On Deposit -
American Bank & Trust Co.
Suffolk, Virginia

\$ 4,966.05

FUND BALANCES:

Football	\$ 1,636.32
General Fund	160.39
The Annual	1,213.64
The Peanut Picker	469.24
Student Senate	178.33
Library	69.15
Basketball	258.67
Dramatic Club	103.95
Industrial Arts	56.24
A.P.T.P.	83.84
Band Travel Fund	.60
Monogram Club	21.11
Washington, D. C. Trip	51.76
F.H.A. Club	10.64
Glee Club	4.20
Senior Class	520.66
Junior Class	64.07
Gladys Yates Tri-Y Club	21.24
Civic Samaritan Hi-Y Club	18.30
Kay-Gay Hi-Y Club	23.70

TOTAL FUND BALANCES

\$ 4,966.05

Suffolk High School
TOTAL CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952, to June 15, 1953

Exhibit 2

<u>Activity</u>	<u>Balance</u> <u>Aug. 1, 1952</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 15, 1953</u>
Football	\$ 1,872.56	\$ 19,193.83	\$ 19,430.07	\$ 1,636.32
General Fund	194.45	4,277.43	4,311.49	160.39
The Annual	549.21	3,762.16	3,097.73	1,213.64
The Peanut Picker	-- --	1,185.28	716.04	469.24
Student Senate	116.63	608.45	546.75	178.33
Library	-- --	272.92	203.77	69.15
Spring Sports	-- --	940.79	940.79	-- --
Basketball	111.14	1,379.20	1,231.67	258.67
Dramatic Club	29.68	250.50	176.23	103.95
Industrial Arts	108.87	240.41	293.04	56.24
F. B. L. A.	-- --	68.75	68.75	-- --
Home Ec. Dept.	-- --	102.00	102.00	-- --
A. P. T. P.	105.09	86.75	108.00	83.84
Band Travel Fund	82.10	963.30	1,044.80	.60
Magazine Drive	-- --	1,145.01	1,145.01	-- --
Girls Physical Education	6.77	181.60	188.37	-- --
Monogram Club	33.04	183.45	195.38	21.11
Washington, D.C. Trip	-- --	1,526.00	1,474.24	51.76
F.H.A. Club	9.54	87.00	85.90	10.64
Distributor's Club	-- --	180.40	180.40	-- --
Glee Club	-- --	4.20	-- --	4.20
Senior Class	-- --	1,972.64	1,451.98	520.66
Junior Class	25.31	792.84	754.08	64.07
Gladys Yates Tri Hi-Y Club	3.32	446.02	428.10	21.24
Civic Samaritan TriHi-Y Club	28.80	203.88	214.38	18.30
Alpha Omega Hi-Y Club	-- --	73.59	73.59	-- --
Kay-Gay Hi-Y Club	-- --	30.55	6.85	23.70
Activities Books	-- --	1,888.00	1,888.00	-- --
Recap of Taxes Paid(memo)				
TOTALS	\$ 3,276.51	\$ 42,046.95	\$ 40,357.41	\$ 4,966.05

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "A"

FOOTBALL

CASH BALANCE, AUGUST 1, 1952

\$ 1,872.56

RECEIPTS:

Guarantees and ticket sales	\$17,172.56
Program ads	817.00
Insurance	347.48
Profootball tickets	172.95
Dance	9.25
Army-Navy Tickets	175.00
Expenses on trip - Andrews & Bradshaw	30.35
Payment on Party by Rotary Club	100.00
Sale of uniforms to Chuckatuck	55.00
Return of gate change fund	100.00
Transfer from junior class	214.24

\$19,193.83

DISBURSEMENTS:

Guarantees and ticket sales	\$ 4,814.73
Eqpt.-washer, dryer, lockers, etc.	964.89
Insurance	482.06
Transportation, food, rooms	421.01
Officials, ushers, ground keeper, etc	899.50
Football equipment	5,091.90
Cleaning & Repairing equipment	245.59
Printing tickets, programs, etc.	723.97
Office help, supplies, telephone	436.06
Gate change fund	100.00
Peanut bowl party & dance	211.40
District dues, contributions, etc.	62.00
Medical supplies, drs. & hospital bill	176.63
Commissions, awards & prizes	161.65
Pictures	65.25
Insurance rebate - Jimmie Crocker	125.00
Pro-Football tickets	209.30
Army-Navy tickets	390.00
Community council band fund- uniforms	400.00
City of Suffolk-water pipe	100.00
Transfer to general fund	69.35
Transfer to Monogram Club	11.20
Transfer to spring sports	598.34
Transfer to basketball	400.00
Transfer to band travel fund	430.00
Transfer to city tax	1,109.89
Transfer to light fee	730.35

19,430.07

Excess of Disbursements Over Receipts

236.24

CASH BALANCE, JUNE 15, 1953

\$ 1,636.32

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "B"

GENERAL FUND

CASH BALANCE, AUGUST 1, 1952

\$ 194.45

RECEIPTS:

Candy and drinks	\$ 3,505.00	
Sale of gym suits and books	97.30	
Reader's Digest, eighth grade	218.00	
Reimbursement of gift order	99.50	
Reimbursement of loan to school bd.	60.00	
Reimbursement from school board	70.57	
Special fund	-.25	
Transfer from football	69.35	
Transfer from magazine drive	9.00	
Transfer from grls. phys. ed.	52.65	
Transfer from annual	6.00	
Transfer from peanut picker	2.50	
Transfer from dramatic club	12.02	
Transfer from basketball	15.00	
Transfer from Gladys Yates TriHi-Y	2.50	
Transfer from band travel fund	6.80	
Transfer from student senate	17.90	
Transfer from Washington trip	4.20	
Transfer from spring sports	18.40	
Transfer from seniors	2.49	
	<u>2.49</u>	\$ 4,277.43

DISBURSEMENTS:

Soft drinks, candy, etc.	\$ 3,419.60	
Books and pamphlets	202.48	
Prizes and gift order	104.50	
Reader's Digest-subscriptions	218.00	
Treas. of Va.-loan to school board	60.00	
Office supplies	25.23	
Telephone calls	17.70	
Memberships	6.00	
Adding machine	50.00	
Dinners, receptions, meals, etc.	6.25	
Auto expense	6.10	
play	3.96	
Phonograph records	2.67	
Rentl. of robes	48.00	
Transfer to dramatic club	41.00	
Transfer to band travel	100.00	
	<u>100.00</u>	4,311.49

Excess of Disbursements Over Receipts

\$ 34.06

CASH BALANCE, JUNE 15, 1953

\$ 160.39

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "C"

THE ANNUAL

CASH BALANCE, AUGUST 1, 1952 \$ 549.21

RECEIPTS:

Advertising	\$ 1,160.00	
Subscriptions	396.00	
Pictures	1,257.16	
Annual sale - Jones	3.25	
Transfer from activity fund	<u>945.75</u>	\$ 3,762.16

DISBURSEMENTS:

Engraving and printing	\$ 1,758.82	
Pictures	1,191.08	
Express charges	65.48	
Trip to Newport News	5.00	
Miscellaneous	12.50	
Refund book	2.00	
Telephone	6.85	
Transfer to general fund	6.00	
Transfer to dramatic club	<u>50.00</u>	<u>3,097.73</u>

Excess on Receipts Over Disbursements 664.43

CASH BALANCE, JUNE 15, 1953 \$1,213.64

THE PEANUT PICKER

CASH BALANCE, AUGUST 1, 1952 \$ --- --

RECEIPTS:

Advertising and sale of papers	663.85	
Transfer from magazine drive	282.63	
Transfer from activity books	<u>238.80</u>	\$ 1,185.28

DISBURSEMENTS:

Publishing Paper	\$ 697.54	
Pictures	11.00	
Trip to Newport News	5.00	
Transfer to general fund	<u>2.50</u>	<u>716.04</u>

Excess of Receipts over Disbursements 469.24

CASH BALANCE, JUNE 15, 1953 \$ 469.24

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "D"

STUDENT SENATE

CASH BALANCE, AUGUST 1, 1952 \$ 116.63

RECEIPTS:

Bookstore	\$	260.00	
Assembly programs		88.50	
Dance		100.45	
Flowers		85.00	
Transfer from Activities Book		<u>74.50</u>	\$ 608.45

DISBURSEMENTS:

Purchases	\$	298.46	
Assembly programs		110.00	
Flowers		55.25	
City tax on dance		8.11	
Student Cooperative Asso.		18.00	
Auto expense		11.76	
Telephone		2.80	
Services		3.00	
Dance		16.12	
Miscellaneous		5.35	
Transfer to General Fund		<u>17.90</u>	<u>546.75</u>

Excess of Receipts Over Disbursements 61.70

CASH BALANCE, JUNE 15, 1953 \$ 178.33

LIBRARY

CASH BALANCE, AUGUST 1, 1952 \$ --- --

RECEIPTS:

Fines and fees	\$	156.82	
Sale of books		86.80	
Film- Julius Caesar		26.90	
Transfer from Civic Samaritan Tri Hi-Y		<u>2.40</u>	\$ 272.92

DISBURSEMENTS:

Books, magazines, papers, etc.	173.08	
Films	<u>30.69</u>	<u>203.77</u>
Excess of Receipts Over Disbursements		<u>69.15</u>

CASH BALANCE, JUNE 15, 1953 \$ 69.15

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "E"

SPRING SPORTS

CASH BALANCE, AUGUST 1, 1952

\$ --- --

RECEIPTS:

Baseball games	\$ 85.10	
Sale of equipment	54.65	
Insurance	23.95	
Transfers from football	598.34	
Transfer from activities book	<u>178.75</u>	\$ 940.79

DISBURSEMENTS:

Equipment	\$ 610.67	
Transportation and food	195.59	
Umpires	66.00	
Telephone	42.13	
Pictures	8.00	
Transfer to general fund	<u>18.40</u>	<u>940.79</u>

Cash BALANCE, JUNE 15, 1953

\$ --- --

BASKETBALL

CASH BALANCE, AUGUST 1, 1952

\$ 111.14

RECEIPTS:

Basketball games	\$ 594.50	
Sale of shoes	9.00	
Transfer from football	400.00	
Transfer from activities book	<u>375.70</u>	\$1,379.20

DISBURSEMENTS:

Transportation, food, rooms, etc.	574.03	
Equipment	385.10	
Cleaning	106.80	
City taxes	60.73	
Office supplies, telephone, etc.	36.11	
Flowers	15.00	
Key club	15.00	
Medical supplies	14.90	
Picture	9.00	
Transfer to general fund	<u>15.00</u>	<u>1,231.67</u>

Excess of Receipts Over Disbursements

147.53

CASH BALANCE, JUNE 15, 1953

\$ 258.67

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "E"

DRAMATIC CLUB

CASH BALANCE, AUGUST 1, 1952 \$ 29.68

RECEIPTS:

Proceeds from play	\$ 73.00	
Dues	12.00	
Transfer from Annual	50.00	
Transfer from General Fund	41.00	
Transfer from Activities Book	<u>74.50</u>	\$ 250.50

DISBURSEMENTS:

Costumes	\$ 92.50	
Plays and royalties	35.48	
Telephone and miscellaneous	16.71	
Books and publications	11.77	
Printing	5.75	
Transfer to General Fund	<u>12.02</u>	<u>176.23</u>

Excess of Receipts Over Disbursements 74.27

CASH BALANCE, JUNE 15, 1953 \$ 103.95

Industrial Arts

CASH BALANCE, AUGUST 1, 1952 \$ 108.87

RECEIPTS:

Fees	\$ 195.00	
Projects	<u>45.41</u>	\$ 240.41

DISBURSEMENTS:

Supplies	\$ 247.68	
Books	29.45	
Paint	<u>15.91</u>	<u>293.04</u>

Excess of Disbursements Over Receipts 52.63

CASH BALANCE, JUNE 15, 1953 \$ 56.24

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "G"

FUTURE BUSINESS LEADERS OF AMERICA

CASH BALANCE, AUGUST 1, 1952

\$ --- --

RECEIPTS:

Stunt night	\$ 48.75	
Transfer from Magazine Drive	20.00	\$ 68.75
	<u> </u>	

DISBURSEMENTS:

Banquet	\$ 36.00	
State Convention	23.65	
State and National dues	4.50	
City taxes	4.60	68.75
	<u> </u>	<u> </u>

CASH BALANCE, JUNE 15, 1953

\$ --- --

HOME ECONOMICS DEPARTMENT

CASH BALANCE, AUGUST 1, 1952

\$ --- --

RECEIPTS:

Fees	\$ 48.00	
Sale of cook books	54.00	\$ 102.00
	<u> </u>	

DISBURSEMENTS:

Supplies	\$ 41.00	
Cook books & publications	61.00	102.00
	<u> </u>	<u> </u>

CASH BALANCE, JUNE 15, 1953

\$ --- --

A. P. T. P.

CASH BALANCE, AUGUST 1, 1952

\$ 105.09

RECEIPTS:

Dues		\$ 86.75
------	--	----------

DISBURSEMENTS:

Robes	\$ 50.00	
Teacherage	25.00	
Refreshments	12.00	
District conference	9.50	
Prizes and gifts	6.50	
T.B. Bond	5.00	108.00
	<u> </u>	<u> </u>

Excess of Disbursements Over Receipts

21.25

CASH BALANCE, JUNE 15, 1953

\$ 83.84

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "h"

BAND TRAVEL FUND

CASH BALANCE, AUGUST 1, 1952 \$ 82.10

RECEIPTS:

Donations	\$ 262.40	
Talent Show	146.55	
Meal Ticket	19.35	
Refund from all-state band fee	5.00	
Transfer from Football	430.00	
Transfer from General Fund	100.00	\$ 963.30
		<hr/>

DISBURSEMENTS:

Transportation, rooms, meals, etc.	622.60	
Talent show	146.55	
Printing	64.55	
Equipment	58.85	
All state band fee & expenses	55.20	
Band festival fee	18.25	
Concert	20.00	
Gift	22.50	
Picture	26.00	
Telephone	3.50	
Transfer to General Fund	6.80	1,044.80
		<hr/>

Excess of Disbursements Over Receipts 81.50

CASH BALANCE, JUNE 15, 1953 .60

MAGAZINE DRIVE

RECEIPTS:

Subscriptions	\$ 1,136.01	
Services	9.00	\$1,145.01
		<hr/>

DISBURSEMENTS:

Subscriptions	\$ 833.38	
Transfer to general fund	9.00	
Transfer to FBLA	20.00	
Transfer to Peanut Picker	282.63	\$1,145.01
		<hr/>

CASH BALANCE, JUNE 15, 1953 ---

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "I"

GIRL'S PHYSICAL EDUCATION

CASH BALANCE, AUGUST 1, 1952			\$	6.77
RECEIPTS:				
Sale of gym suits		\$	181.60	
DISBURSEMENTS:				
gym suits	\$	135.72		
Transfer to general fund		<u>52.65</u>		
Excess of Disbursements Over Receipts				<u>6.77</u>
CASH BALANCE, JUNE 15, 1953			\$	<u><u>---</u></u>

MONOGRAM CLUB

CASH BALANCE, AUGUST 1, 1952			\$	33.04
RECEIPTS:				
Soft drink and peanut sales	\$	172.25		
Transfer from football		<u>11.20</u>	\$	183.45
DISBURSEMENTS:				
Purchases of soft drinks & peanuts	\$	159.98		
Labor		10.00		
Transfer to seniors '53		<u>25.40</u>		
Excess of Disbursements Over Receipts				<u>11.93</u>
CASH BALANCE, JUNE 15, 1953			\$	<u><u>21.11</u></u>

WASHINGTON, D. C. TRIP

RECEIPTS:				
Student contributions	\$	1,494.00		
Pictures		17.00		
Refund		<u>15.00</u>	\$	1,526.00
DISBURSEMENTS:				
Transportation, meals, rooms, etc		1,260.54		
Refunds		192.50		
Pictures		17.00		
Transfer to general fund		<u>4.20</u>		
				<u>1,474.24</u>
CASH BALANCE, JUNE 15, 1953			\$	<u><u>51.76</u></u>

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "J"

F. H. A. CLUB

CASH BALANCE, AUGUST 1, 1952			\$	9.54
RECEIPTS:				
Sale of christmas cards	\$	80.75		
V.E.P. Co. demonstration		<u>6.25</u>	\$	87.00
DISBURSEMENTS:				
Christmas cards	\$	48.40		
Va. Assn. FHA dues		<u>37.50</u>		85.90
Excess of Receipts over Disbursements				<u>1.10</u>
CASH BALANCE, JUNE 15, 1953			\$	<u>10.64</u>

DISTRIBUTOR'S CLUB

CASH BALANCE, AUGUST 1, 1952			\$	---
RECEIPTS:				
D.E.C.A. Foundation	\$	94.50		
Dues and fees		68.90		
Dance		<u>17.00</u>	\$	180.40
DISBURSEMENTS:				
Dues	\$	140.00		
Refreshments		16.00		
Supplies and printing		20.90		
Flowers		<u>3.50</u>		180.40
CASH BALANCE, JUNE 15, 1953			\$	<u>---</u>

GLEE CLUB

RECEIPTS:				
Dues			\$	<u>4.20</u>
CASH BALANCE, JUNE 15, 1953			\$	<u>4.20</u>

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "K"

SENIOR CLASS

CASH BALANCE, AUGUST 1, 1952

--- --

RECEIPTS:

Concessions	\$ 1,484.89	
Announcements	222.22	
Rental of caps and gowns	169.00	
Refund from coca-cola	41.90	
Reimbursement of expenses	13.34	
Film - Macbeth	15.89	
Transfer from monogram club	<u>25.40</u>	\$1,972.64

DISBURSEMENTS:

Soft drinks, peanuts, etc.	\$ 742.82	
Announcements	211.10	
Jack Jones	199.58	
Cap and gown rental	161.75	
Reception	35.00	
Ann Savodge	30.00	
Commencement expense	25.00	
Supplies	28.35	
Film - Macbeth	15.89	
Transfer to general fund	<u>2.19</u>	<u>1,451.98</u>

CASH BALANCE, JUNE 15, 1953

\$ 520.66

JUNIOR CLASS

CASH BALANCE, AUGUST 1, 1952

\$ 25.31

RECEIPTS:

Programs	\$ 445.89	
Concessions	111.05	
Class dues	<u>235.90</u>	\$ 792.84

DISBURSEMENTS:

Jr. - Sr. Banquet & Dance	\$ 535.84	
Concessions	4.00	
Transfer to football	<u>214.24</u>	<u>754.08</u>
Excess Receipts Over Disbursements		<u>38.76</u>

CASH BALANCE, JUNE 15, 1953

\$ 64.07

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "L"

GLADYS YATES TRI HI-Y CLUB

CASH BALANCE, AUGUST 1, 1952			\$	3.32
RECEIPTS:				
Stationery	\$	393.66		
Dues		29.70		
Cookie sale		15.96		
Gift		1.70		
Miscellaneous		5.00	\$	446.02
DISBURSEMENTS:				
Stationery	\$	289.22		
Model assembly		26.00		
District dues		16.25		
Camp reservations & fees		60.00		
Gift		6.00		
Miscellaneous		21.78		
Cheer fund		5.00		
Transfer to general fund		2.50		
Transfer to civic samaritan Tri Hi-Y		1.35		428.10
Excess Receipts Over Disbursements				<u>17.92</u>
CASH BALANCE, JUNE 15, 1953			\$	<u>21.24</u>

CIVIC SAMARITAN TRI HI-Y CLUB

CASH BALANCE, AUGUST 1, 1952			\$	28.80
RECEIPTS:				
Christmas cards	\$	123.50		
Dues		47.08		
M. Francis-Palace Theater		20.00		
Reimbursement-Mrs. Taylor		10.00		
Expenses - Almarode		.60		
Transfer from G.Yates Tri Hi-y		1.35		
Transfer from Kay Gay Hi-Y		1.35	\$	203.88
DISBURSEMENTS:				
Christmas cards	\$	95.60		
Dues, fees, etc.		92.00		
Placque and engraving		13.66		
Telephone and candles		5.72		
The joy fund		5.00		
Transfer to library		2.40		214.38
Excess Disbursements Over Receipts				<u>10.50</u>
CASH BALANCE, JUNE 15, 1953			\$	<u>18.30</u>

Suffolk High School
CASH RECEIPTS AND DISBURSEMENTS
August 1, 1952 to June 15, 1953

Exhibit "M"

ALPHA OMEGA HI-Y CLUB

CASH BALANCE, AUGUST 1, 1952 \$ --- --

RECEIPTS:

Dues and registration	\$ 32.99	
Advertisements	20.00	
Sale of goober books	<u>20.60</u>	\$ 73.59

DISBURSEMENTS:

Dues, model assembly, regis, etc.	36.25	
Printing - goober books	27.25	
Paper - goober books	<u>10.09</u>	<u>73.59</u>

CASH BALANCE, JUNE 15, 1953 \$ -----

KAY GAY HI-Y CLUB

CASH BALANCE, AUGUST 1, 1952 \$ --- --

RECEIPTS:

Dues \$ 30.55

DISBURSEMENTS:

Dues	\$ 5.50	
Transfer to civic samaritan Tri-Hi-Y	<u>1.35</u>	<u>6.85</u>

CASH BALANCE, JUNE 15, 1953 \$ 23.70

ACTIVITIES BOOKS

RECEIPTS:

Sale of and pymt. on books \$1,888.00

DISBURSEMENTS:

Transfer to annual	\$ 945.75	
Transfer to basketball	375.70	
Transfer to peanut picker	230.80	
Transfer to spring sports	178.75	
Transfer to dramatic club	74.50	
Transfer to student senate	<u>74.50</u>	<u>1,888.00</u>

CASH BALANCE, JUNE 15, 1953 \$ -----

Suffolk High School
Recap of Taxes Paid

Exhibit "N"

August 1, 1952 to June 15, 1953

CITY TAXES

Football	\$ 1,109.89
Student Senate - Dance	-8.11
Basketball	60.73
Future Business Leaders of America - Show	<u>4.60</u>
Total	<u>\$ 1,183.33</u>

LIGHT FEE - CITY

Football	<u>\$ 730.35</u>
----------	------------------

VITA

VITA

Arthur Edward Jones, Jr. was born in Farmville, Virginia, on June 13, 1919, the son of Arthur Edward and Mabel Brinkley Jones. He was educated in the public schools of Farmville, Virginia, and Suffolk, Virginia, receiving high school diploma from Suffolk High School in June, 1937. The following year he entered the University of Richmond, where he continued his studies until 1941 at which time he left to play professional football with the Pittsburgh Steelers in the National Professional Football League.

He entered the United States Navy with the rank of Ensign in March, 1942, and was discharged in January, 1945, with the rank of Lt. Commander. He continued his professional football through 1945 and 1946 and returned to the University of Richmond in 1946 to receive his Bachelor of Science Degree in Business Administration in June, 1947.

In 1942, he married the former Mary Georgie Gay and a daughter, Mary Gay, was born March, 1950. In 1947, he accepted a position as teacher and coach at Suffolk High School. At the present time he is Assistant Principal of Suffolk High School.

He is a member of the Suffolk Christian Church, American Legion, Suffolk Rotary Club, and the Suffolk German Club.

The work on the program leading to a Master of Science Degree in Education was begun at the University of Richmond in the summer of 1951.