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Audry Cser
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A Report on the Internship Experience in
Educational Leadership at Eastern Camden County
Regional School District.

by
Audry Cser

A Masters Thesis

Submitted in partial fulfillment for the requirements of the
Master of Arts Degree in The Graduate School of
Rowan University
April 23, 1998

Approved by

Date Approved April 23, 1998

Abstract

Audry Cser

A report on the Internship Experience in
Educational Leadership at Eastern
Camden County Regional School District
1998

Dr. Theodore Johnson
Master of Arts Degree in School
Business Administration

The current system of record-keeping for the various student activity accounts was assessed and revised in order to establish a more accurate and efficient accounting policy of all monies. Internal audits will be implemented in order to demonstrate a more critical accounting for all student activity accounts. In addition to monthly and year ending reconciliation statements it will be necessary at the end of each fiscal year to provide district auditors with accurate financial documents exhibiting the receipt of student monies for various activity accounts.

Prior to developing a revised accounting system for student activity accounts, current practices, procedures and policies were studied and evaluated. In conjunction to the study of these systems, surveys were

conducted from administration and activity advisors in order to acquire relevant input toward the revised system. The goal of such interviews was to ensure that individuals responsible for following and implementing the revised system would have a direct impact on its outcome as well as take ownership of the newly revised procedures.

The revised accounting system for the student activity accounts resulted in several different policy changes. Activities requiring small collections of student money will be required to utilize ticket stubs. These tickets will serve two purposes. First, the ticket stubs will function as a receipt to the individual providing payment. Second, recording the number of tickets issued will provide documentation of the number of people issued tickets as well as the amount which was collected for a given event. Tickets will be distributed via the office, and advisors will be required to sign out ticket roles for utilization of different student activity events.

In addition to the use of ticket stubs, collection of larger amounts of student funds will be required to employ receipt books. Copies will be maintained by the student making payment, the business office upon deposit of funds, as well as a copy maintained in the general office from which receipt books will be retrieved prior to collection of student funds.

Both the use of ticket stubs and receipt books will provide additional documentation of all funds collected and avoid potential inappropriation of funds.

This revised system must be evaluated one year following its inception to ensure proper use and compliance of the policy. Clarification of its need and implementation will be provided on an as-needed basis. Once advisors have become familiar with the system, it can then be expanded into other realms of activities within the district. Further revisions will need to be made once an evaluation has been made. Input should also be provided from those individuals involved with the entire procedure, including: activity advisors, district book-keeper, district auditors, and the administration.

Mini-Abstract

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Acknowledgments

I would like to extend my sincerest appreciation and gratitude to the entire Eastern Camden County Regional School District. Members of the board of education, administration, faculty and staff have provided me with continual support and encouragement over the years which has allowed me to achieve great levels of professional success. I look forward to the day in which I can give to other educators the same professional leadership and guidance extended to me by the Eastern community.

I would also like to thank my family for the years of encouragement and motivation of my educational and career endeavours. They were the foundation which has provided me with the structure to attain all of the accomplishment I have achieved.

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CHAPTER 1

INTRODUCTION: FOCUS OF THE STUDY

Problem Statement:

Eastern Camden County Regional School District offers 30 various Clubs and Activities in which students can participate. Each of these clubs and activities requires at least one sponsor to facilitate the associated activities. Eastern has 49 individuals serving in the capacity of Activity Sponsor.

One of the general performance responsibilities of an activity sponsor is to follow the accounting policy established by the Board of Education, as well as maintain files on finances and correspondence of the organization. All club money is recorded in an individual internal account for each organization. However, the actual funds are combined into a district Student Activities Account with a local financial institution. This institution has a record of total transaction for this account. The district book-keeper of this account maintains the records of all transactions unique to individual club accounts. This individual is responsible for answering directly to the School Business Administrator,

School Accountant and District Auditor.

With so many individuals involved in the financing of these clubs and activities, there could be opportunity for inconsistent accounting of funds. Monies are collected for various activities with a basic method outlined for accounting of such funds. Deposits of personal checks and cash may not be made into the General Student Activity Account for several days preceding collection. When funds are not documented and maintained in a consistent and timely fashion, an opportunity has been created for incomplete and/or inaccurate account records, lost/misplaced money, ultimately leading to district auditors furnishing a recommendation for the district in reference to these student monies and the possibility of inappropriate disposition of club funds.

Product Outcome Statements:

The current system of record-keeping for the various student activity accounts will be assessed and revised in order to establish a more accurate and efficient accounting policy of all monies.

Through the development and implementation of a revised record-keeping system for the Student Activity Accounts, the intern will develop:

- * data collection skills;
- * skills to develop a needs assessment to improve the current process of student activity account transactions;
- * critical thinking skills necessary to create an efficient system of student activity monies;
- * experience in creating and implementing a revised system of student activity accounts within the district;
- * skills to evaluate the modified plan to ensure effectiveness.

Internal audits will demonstrate more critical accounting for all student activity accounts. In addition to monthly and year ending reconciliation statements, it will be necessary at the end of each fiscal year to provide district auditors with accurate financial documents exhibiting the receipt of student monies for various activity accounts.

Purpose of the Study:

In order to ensure that deposits are made in a timely fashion and that all activity sponsors follow the same accounting procedure when handling club funds, one universal accounting policy must be developed, implemented and enforced. This financial procedure will also ensure that all funds are maintained appropriately, and will meet all standards required by district auditors.

Although the requirements of a specifically outlined accounting procedure can be time consuming, the process will allow for a substantial

degree of accuracy of information in various transactions from each student activity account. This will provide a papertrail which will ensure all funds are collected and deposited in appropriate accounts.

Definitions:

Each school district maintains internal accounting records most appropriate for their individual needs. In order to fully understand the functions and responsibilities of individuals involved in Eastern Camden County Regional School District's Activity Accounts, definitions must be provided for terms to be used throughout the course of this study and project.

A Student Activity *Advisor* is a faculty/staff member who receives a stipend for organizing, supervising, maintaining budget, and implementing club activities.

The Student Activities *Record-Keeper* is the individual responsible for processing checks for various activities as well as making deposits of all monies collected by individual clubs and activities into the General Student Activities Account for the district. This individuals reports to the School Business Administrator, School Accountant and provides

financial information to District Auditors.

The Student Activities *Financial Accounting Records* includes records of all monies collected and disbursed from individual student activity clubs and activities. Students clubs are both co-curricular, (directly related to a course), and extra-curricular, (organizations independent of classroom learning). Activities requiring the collection of funds include but are not limited to: fund-raisers; sale of tickets for admission to various student activities; field trip expenses; membership dues; purchase of yearbook; concession stand sales; etc.

Student Activity Accounts will include the following clubs and activities:

- * Academic Challenge
- * African American Culture Club
- * Art Honor Society
- * Asian American Culture Club
- * Computer Club
- * Debate Club
- * DECA
- * E.S.C.A.P.E.
- * FHA/Hero Club
- * Freshmen Class
- * French Honor Society
- * Interact Club
- * International Club
- * Italian American Club
- * Junior Class

- * Mathematics Club
- * National Honor Society
- * School Musical
- * School Newspaper
- * School Store
- * Science League
- * Senior Class
- * Sophomore Class
- * Spanish Honor Society
- * Student Council
- * Theatre Club
- * Tri-M Music Honor Society
- * World Affairs Club
- * Yearbook

Limitations of the Study:

Although revamping the book-keeping methods of the Student Activity Accounts will "clean up" the accounting process, there remain several limitations to the overall study. The first limitation concerns the number of individuals involved in the various clubs and organizations. With so many club advisors, it could be difficult for maintain consistency of funds documentation by all involved parties. In addition, these individuals must ensure that all funds are deposited in a timely fashion rather than "holding" student money in order to deposit a greater sum, or to "forward" money to a co-advisor to make a deposit. With a greater number of advisors responsible for student money from various accounts,

the greater the opportunity for human error or simply not following established Student Activity Account procedures.

A second limitation to this study is that all established and implemented policies will be based on advisor honesty. It will be assumed that all monies collected related to student activity accounts will be deposited into the appropriate accounts. There will be no procedure capable of detecting whether an advisor did not deposit all monies collected. (Note: receipts are not always furnished when money is collected.)

Although the above limitations have been noted as such, the study and revised process is aimed at improving the existing procedures and limit the degree of inaccuracy and inefficiency. The benefits of such revisions far outweigh any possible limitation of the study.

Setting of the Study:

The internship experience was acquired at Eastern Camden County Regional School District in Voorhees, New Jersey. Subsequent information is directly related to this district, and includes data on the sending districts, school setting and environment, the school itself, and the

community involvement.

Communities: Eastern Camden County Regional School District is a limited purpose public regional high school located in Camden County, New Jersey. Three sending districts comprise Eastern's student body: Berlin Borough, Voorhees Township, and Gibbsboro.

Berlin Borough presently has two school systems located within the Borough. One public K-8 system, and one private parochial K-8 system. Both of these schools feed into Eastern Regional, with the Berlin Community School sending the greater majority of students. Berlin Community School has its own Board of Education and the Borough has two representatives on the Regional School Board of Education. According to the formula established under T&E, Berlin's percentage of the total regional budget for the 1997-98 school year is 14.5%.

Voorhees Township: Voorhees has four public K-5 elementary school, one public 6-8 middle school, and the regional public 9-12 high school. In addition, there is one K-12 private school, Solid Rock Baptist Church School. These public elementary and middle schools in Voorhees have the facilities, course offerings, and activities to be competitive

with any school across the country.

Computers are a way of life in the the Voorhees Public School System. Computers are located in numerous classrooms, all libraries and seven computer labs. They enable all students in this public school system to be computer literate before they enter into the Eastern Regional School System. The Voorhees Public School System has its own Board of Education as well as six representatives on the Eastern Board of Education. Voorhees is the largest sending district to the regional high school and contributed 79.0% to the regional budget for the 1997-98 school year.

Gibbsboro: Gibbsboro has one public K-8 school in town and sends these students to Eastern Regional, 9-12, for high school. In Gibbsboro's share of the regional budget was

Eastern Camden County Regional High School: Eastern High School is located in Voorhees Township, New Jersey. In 1965, with a capacity of 750 and a student enrollment of 435, a staff number 35, and a Principal/Superintendent, Dr. John Worrell, the process of education began. The school site covered 50 acres then, and has expanded to

approximately 80 acres today, serving a total population of about 35,000.

Eastern has had three major expansions since 1965. Once in 1970, another in 1975 to accommodate an increased enrollment, and the latest in 1992 to accommodate an even higher projected student population. This recent expansion divided the student body into two separate, adjoining schools: one to accommodate students in the ninth and tenth grades, Eastern Intermediate High School; and, the other to serve students in the eleventh and twelfth grades, Eastern Senior High School.

The setting for Eastern High Schools is largely rural, but readily accessible enough to urban cultural, historic and shopping areas. This setting provides an excellent geographical setting with the scenic beauty of Camden County woodlands. The district is also easily accessed by major traffic routes.

Eastern is governed by a nine member, elected regional school board. Representation on the regional school board is determined by population of the three sending districts. "Each month Eastern selects two seniors as non-voting student representatives to the Regional Board of Education. This program enables them to witness and participate in the governance of their school," (Report Card, p. 2).

Eastern, in its primary goal to develop well-educated and informed citizens, has a reputation of being one of the foremost educational institutions in Southern New Jersey. Its offerings, a wide variety of academic disciplines, activities, vocational programs and job preparation, coupled with its atmosphere conducive to encouraging student potential by a supportive staff, community and motivated student body, rank Eastern as one of the top academic schools in the state, as rated in the New Jersey Monthly magazine. Eastern was also recognized by School Match, a program that singles out the top nine percent schools in the nation based on "what parents want most for their children" (Griffiths, 1994, p. 14).

Curriculum: The curriculum at Eastern is designed to provide the students with enough flexibility and offerings to prepare them to pursue either a professional career through post-high school education or immediate employment, utilizing vocational skills. Course offerings are presented under four basic programs of study: College Academic Preparatory (CAP); College Preparatory Core (CORE); Business Studies; and General Studies. In catering to the needs of the students, Eastern has a number of advanced placement courses available to the high achieving college bound student, and an extensive offering of college preparatory

courses at varying levels of difficulty. Another program includes the special education department designed to meet the individual needs of students with special education classifications. As much as possible, the classified students are mainstreamed into regular classrooms with out-of-classroom support and/or in-classroom support with an additional teacher included in the teaching/learning environment. A number of collaboration classes also exist.

Eastern's music department is recognized as outstanding both by its offerings and variety of opportunities for students to explore the field of music.

Students are able to gain important work experience through the Cooperative Marketing Education program, where students receive early release time from school in order to go to an approved work training station. These individuals receive academic credit as well as credit for work performance which are applied toward graduation requirements.

In the building trades program, there are many students working on projects involving the actual building of structures, doing cement work, office renovations, and brickwork. The main objective of this program is to equip students, particularly the non-academic student, with the skills

necessary for immediate job entry after high school.

Eastern is poised on the cutting edge of educational innovation both in television technology and in computer technology. Twenty-four hours a day ETV, Eastern's television network, broadcasts its program across the communities of Voorhees, Gibbsboro, and Berlin Borough. Homes in the regional district have first hand information on what's happening in the school and the community. The ETV bulletin board has a community network program that transmits school and community notices throughout the day and night. Special programs and sporting events of community interest are shown as well as the morning school opening exercises and announcements. The setting up of these media programs also include courses for students having interest in this area.

Eastern also participates in SERC, a unique educational opportunity for students to take advanced level courses such as Russian, Japanese, and Latin via Satellite TV.

Macintosh network labs and math labs are an integral part of the Eastern's technological program. In all of these labs, students can access their individual file folders maintained on the district's network. Via this networking system, students can store and retrieve information utilizing

their individual access codes. In addition, all networking monitors provide access to the internet, various forms of research and student projects.

Each faculty and staff member has been equipped with an e-mail address in which to communicate with members of the district, students and parents. In addition, each faculty member has their own web page in which they can provide such information as homework assignments, test dates, and other relevant course/school related activity information.

Parental Involvement/Extra & Co-Curricular Activities: Eastern has many programs available for parents. The purpose is to keep the parents informed and equipped to deal with some of the more complicated and complex problems that the students have to deal with at school and in life. Parent groups are very active in the district. Groups that support academics, athletics, the political and social climate meet both on campus and off.

Eastern places a high priority on extra- and co-curricular activities. With over 45 teams, clubs and groups, our academic and activity programs are both enhanced and complemented by their presence. There is literally "something for everyone."

Students: Beginning in the 1994-95 school year, Eastern accepts tuition paying students at the cost of over \$5,300 per academic year. This is a great opportunity for some students to get an exceptional education with all the entitlements afforded to resident students.

Many Eastern Students have earned special local, state and national recognition. This recognition has come from outstanding performances in individual disciplines, general academic or athletic accomplishments and talent.

The student population is representative of the community and is culturally diverse. Based on the 1995-96 School Report Card, the cultural breakdown included: 76.8% Caucasian, 12.8% Asian, 8.3% African-American, and 1.9% Hispanic.

Staff: The current professional staff of Eastern includes: 117 fully-certified classroom teachers, 7 guidance counselors, 3 full-time and 3 part-time Child Study team members, 2 nurses, 2 librarians, 1 athletic trainer, 1 substance awareness counselor, and 15 administrative personnel.

Through the efforts of the staff development coordinator, the staff is continuing to enhance their teaching effectiveness. The goal of staff

development is to provide programming directly related to improving the skills and knowledge base of staff members in order to improve the quality of instruction. Through needs assessment procedures, programs are identified and incorporated into district objectives. District in-service, workshops and other training opportunities are the methods by which these objectives are carried out throughout the school year and summer.

In the 1985-86 school year, the Board of Education and Dr. Hicks, Superintendent, started a program to allow the staff members residing outside the Eastern Regional district, the opportunity to bring their 9-12 grade students to Eastern at no cost. This has been very popular and is a tribute to the confidence held by the staff in Eastern High Schools. An increasing number of staff children have been enrolled every year since.

Importance of the Study:

According to 18A:23-1 and 18A:23-2 as well as additional codes, laws and regulations, the School Business Administrator is faced with the challenge of detailed, accurate accounting of all transactions within a school district. During the fiscal year 1993-94, GAPP, (Generally

Accepted Accounting Principles), became the statewide accounting procedure for appropriate budgetary control.

Districts must work within governmental guidelines and laws to establish uniform accounting procedures to ensure financial reporting is accurate and consistent. Financial reports are utilized to assist in the budgetary process, demonstrate accurate accounting of school funds, summarize district operations, communicate vital information to the community, and provide information for district auditors as required by N.J.S.A. 18A:23-1 et seq.

Accuracy of Student Activity Accounts is encompassed by the overall district financial reports, and therefor must be documented and monitored accurately. Records of all transactions must be maintained consistently by the district, record-keeper as well as all Student Activity Advisors.

At the present time, the record-keeping procedure for Student Activity Accounts is presented in the Student Activities Handbook and is outlined below.

1. Deposit all checks and monies by the end of the day to the Student Activities Record-Keeper.

2. Request change and cash box at least 72 hours in advance.
3. There will be no cash advancement.
4. Do not deposit public monies into your private checking or savings accounts.
5. Accountability for all monies is the responsibility of the advisor(s). Refer questions to Activities Office/Liaison.

While the procedures outlined above have been developed as a guideline for advisors to follow when dealing with Student Activities money, they also provide opportunities for fund transactions not to be made and/or documented in a timely fashion. In addition, transactions may be handled inconsistently from advisor to advisor and from club to club. As a result, this study will encourage a plan which will address more consistent record keeping procedures, ultimately leading to accurate financial accounting in the area of Students Activities as well as avoid potential recommendations from district auditors.

Organization of the Study:

Chapter 2 of this study will be a review of the literature related to the identified topic of the study. Research will be gathered and presented which supports the rationale and need for such a study. Information will be presented which supports identified project outcome statements.

Chapter 3 of this study will identify the design of the study. This chapter will address how the design of the study was developed and implemented. It will discuss the collection of data as well as the data analysis plan. Finally, this chapter will describe the type of evidence which was gathered to prove the issue being studied directly impacted the existing practice.

Chapter 4 will constitute the presentation of the research findings. Not only will the information found in the study be describe, but also the relevance and significance of this information to the practice.

Chapter 5 will present the conclusions, implications and further study of the project. Major conclusion will be related to the project, the intern's leadership development as well as change brought about in the organization in which the study was conducted. Additional study may be necessary for the overall project, which would be addressed in this chapter.

Subsequent information provided includes a bibliography, various appendices and bibliographical data related to the intern.

CHAPTER 2: REVIEW OF THE LITERATURE

According to 18A:23-1 of the New Jersey Statutes, "the Board of Education of every school district shall cause an annual audit of the district's accounts and financial transactions to be made by a public school accountant employed by it, which audit shall be completed not later than 4 months after the end of the school fiscal year" (1996-1997).

According to 18A:23-2 of the New Jersey Statutes, "each annual audit shall include an audit of the books, accounts and moneys, and a verification of all cash and bank balances, of the board and of any officer or employee thereof and of moneys derived from athletic events or the activities of any organization of public school pupils conducted under the auspices of the board, from the date of the last annual audit to the date of the audit in question," (1996-1997).

Based on these two defined codes, as well as additional codes, laws and regulations, the School Business Administrator is faced with the challenge of detailed, accurate accounting of all transactions within the district.

A brief history of New Jersey school funding will present the basic framework from which today's funding laws have been developed. This abbreviated historical explanation will be outlined in order to identify the complex nature of school funding, legislative implications and the impact on New Jersey's School Districts.

In 1973, *Robinson v. Cahill* ruled New Jersey funding to be unconstitutional due to extreme variations in local property tax rates state wide. As a result, Chapter 212, also known as the Public School Education Act of 1975, was developed. Chapter 212 was a guaranteed tax base funding formula which was designed to create a minimum tax base for all districts in New Jersey; poorer districts were to receive more dollars for education.

The case of *Abbott v. Burke* ruled that Chapter 212 violated the Thorough and Efficient clause of the New Jersey Constitution. It was deemed that the formula created great disparity of spending between property rich districts and property poor districts. Categorical aid was found to be equitable due to the fact that it was administered for specific educational requirements with no disparities among districts.

In response to the ruling in *Abbott v. Burke*, the Quality Education

Act of 1990, (QEA), was developed. The QEA had two major objectives: 1) to increase the dollar amount contributed for New Jersey education; and 2) to correct many inequities, so that all students would receive a thorough and efficient education. Money available from the state would be proportional to the growth in per capita income for New Jersey residents.

The allocation of funds would be provided in various forms. Money for transportation, special education, bilingual education and at-risk pupils would be paid in full due to their specific requirements and state mandates. Under the QEA, employers would be responsible for contributing to the Teachers' Pension and Annuity Fund; initially this was the responsibility of the state. As a result of this shift of financial responsibility, QEA provided Transition Aid which would lighten districts' new burden of paying the TPAF.

A Foundation Budget was the basis of the QEA. "The state would determine the maximum foundation budget for a district based on the number of pupils per grade and category program of each student. In addition, they would consider a facilities component for each student in the formula" (Reock & Kaeller, 1993, p. 3). Foundation Aid would be determined by the amount of the foundation budget, also taking into

consideration a district's local tax levy and surplus. Districts which chose to spend above the foundation budget were required to raise money locally to fund this "budget cap." Limits of cap spending included 7.5% above budget for high spending districts and 15% for low spending districts.

In addition to the use of foundation aid, QEA identified 30 urban districts that were in need of additional financial support. The state subsidized additional funding for these districts, however, they were required to provide greater accountability to spending, respond to a state appointed review team and maximum foundation budget each year.

In March of 1991, the original QEA was amended, referred to as the QEA II. The following revisions were made:

1. decrease in state education aid;
2. decrease base foundation level per pupil from \$6,835 to \$6,640;
3. "fair share" for special needs was based on state average school tax rate;
4. in order to receive full foundation aid, districts were no longer required to tax at their "fair share";
5. cut funds for at-risk aid, and create a safe harmless provision for compensatory education aid;

6. reduce annual increases in total state education aid by 20%;
7. set more restrictive budget caps on district's total budgets;
8. delay local assumption of each pension and social security costs for 2 years, (CEPA, 3).

According to Dr. Margaret E. Goertz and the Andrew W. Mellon Foundation, the QEA II did not correct disparities in educational funding due to four major explanations. First, there was insufficient funding. The amounts of money for special needs districts were decreased. Much of the funds received from the state were required to be used for tax relief. District budgets were capped. Second, there were equity spending cap shortfalls. "Although special needs districts were allowed to spend more than their cap, they did not have the resources to spend up to those caps" (Goertz, 1990, p. 4). Third, there was an inadequate special needs weight. Seven of the special needs districts did not receive enough funding for their programs in 1992-93. And finally, there was a cap on maximum school aid. Non-foundation aid programs were required to be paid first. Any remaining funds were distributed as foundation aid, which proved to be insufficient.

New Jersey's funding formula was found to be unconstitutional

according to the state constitution. Responding to the court mandate, Governor Whitman and her administration proposed a new funding formula which was to be implemented for the 1996-97 school year. This proposal defined a Thorough and Efficient Education and an equitable funding system to enable every district to offer such an education. The Thorough portion of the proposal established Core Curriculum Content Standards which define what students should know after 13 years of school, (by the end of the 4th, 8th and 12th grade). There are 156 standards in seven academic content areas and five cross-content workplace readiness standards to be updated every five years. It is a broad set of expected educational results which guarantee that students have the knowledge to become productive citizens.

The Efficient portion of the proposal is a Comprehensive Plan for Educational Improvement and Financing which is a method of applying state and local resources in a strategic way. It is defined by a set of assumptions for establishing a per pupil amount needed to support a K-12 district to achieve the standards.

The funding process was to be a two year process with voter approval only required on amounts over and above the expenditure

limitation range and appeals for above cap. The enrollments were to be projected on a current year basis from the ASSA report immediately preceding the school year. Once again New Jersey's school funding formula was deemed unconstitutional and is currently under revision.

Based on this brief history, clearly one can see how complex the topic of New Jersey's school funding has become. Education is a very emotional issue, with sensitivity heightened by the direct nature of public funds. Not only do individuals want a quality education for New Jersey's youth, but they also demand accountability of the public funds utilized to support the educational institutions.

These funding issues and dilemmas directly impact each district's School Business Administrator and their responsibility for public and student funds. Compounding the challenge of accurate accounting for a school district is the fact that often a great number of district employees are involved in various handling of monies and transactions, via student activity accounts.

Several objectives have been outlined in reference to school accounting which ensure that a district's financial record keeping is accurate and consistent. Such objectives impacting student activity

accounts include:

1. Provide a complete record of all transactions of the school.
2. Summarize transactions in financial reports for effective and efficient administration.
3. Provide financial safeguards for the schools money and property.
4. Supply a basis where the board can place administration responsibility and help minimize waste, fraud, and inefficiency.
5. Provide a financial report for the public as a basis for judging the operations of the activity.
6. The purpose of having a historical record that can be analyzed and reviewed by the board to keep up with the constant changes in education.

As outlined through various county, state and federal codes, financial accounting must demonstrate continued accuracy, following uniform practices. Although not generated through taxes, these student activity accounts are viewed as "public money" and must be properly maintained. All district employees dealing with student activity accounts must accurately document all receipts of monies as well as provide proper

documentation of disbursements. To ensure consistency of various accounts by different faculty and staff, efficient and well-documented paperwork must be maintained by both student activity advisors and the district's Business Administrator. "Because of the involvement of many teachers, and even students, in the accounting process, the school business administrator needs to provide much care and supervision in order to prevent teachers from using loose accounting procedures that might result in subsequent auditors' finding being lodged against the student activities accountant" (Hack, Condoli, & Ray, 1995, p.12).

In addition to proper documentation of all student activity accounts, advisors must be in-serviced as to the need for such procedures and how it should effectively be implemented. Evaluation of advisor performance should also include the accuracy of accounting for such funds.

"It is incumbent upon the school business official to establish and implement strict internal controls over students activity funds. Good business procedures are needed to handle how the students activity or organization can access money in its account, daily deposits of money collected, payment for expenses, receipts, purchasing materials and supplies, bookkeeping and auditing" (Johnson, & Steigerwald, 1986, p.18).

Audits are conducted to verify accuracy and completeness of accounting systems, providing accountability to the public. They are used to verify financial figures and calculations as well as assist in preparing financial reports. However, although they are a part of the overall accounting system, audits are typically perceived as negative. From a positive perspective, both internal and external audits should be used to "improve practices and build bridges of confidence within the community and professional staff. Educational needs can be evaluated with more confidence if this kind of assurance of validity is provided," (Hack, Candoli, & Ray, 1995, p. 14).

Assisting in the internal audit is the utilization of an internal control questionnaire designed to identify procedure for the cash management system. In reference to student activity accounts, cash receipts and cash disbursements must be well documented. Duties and responsibilities must be outlined, including individuals involved in such activities. Identified below is a questionnaire applicable to information needed for an internal audit.

In reference to Cash Receipts:

1. Is there a separations of duties between account receivable and

cash receipts record keeping? Identify the individual(s) responsible for recording account receivable, recording cash receipts and depositing cash receipts.

2. Are estimated revenues analyzed against cash receipts on a monthly basis?
3. Are cash receipts posted when deposited?
4. Are cash receipts deposited by the treasurer of school monies on the day of receipt? (N.J.S.A. 18A:17-34)
5. Is a copy of the deposit slip and description of cash receipts submitted to the board secretary on the day of deposit?

In reference to Cash Disbursements:

1. Are requisitions and/or purchase orders submitted to the business office for processing?
2. Are purchase orders approved prior to being received by vendors?
3. Are purchase orders posted to records prior to being received by vendors?
4. Are records verified to determine if sufficient funds are available prior to releasing purchase orders?
5. Is a purchase order control journal maintained?

6. Is the purchase order control journal verified against encumbrances in the accounting records?
7. Are board receiving copies signed by individuals receiving the goods and/or services?
8. Are the receiving copies submitted to the business office for processing payment?
9. Are extensions on bills verified by personnel in the business office?
10. Are vendor declarations verified prior to submitting for payment?
11. Are accounts payable posted for payment?
12. Is there a separation of duties between accounts payable and cash disbursement record keeping?
13. Are cash disbursements verified against accounts payable?
14. Is a bill list provided and approved by the board prior to payment?
15. Are funds transferred to the general operating account prior to releasing checks?
16. Are cash disbursements recorded when made?
17. Are cash disbursements separated by fund and submitted to the Treasurer of School Monies on the day of payment?

18. Does the Treasurer of School Monies maintain current records of cash receipts and disbursements?
19. Does the Treasurer of School Monies prepare and submit to the board a monthly financial report?
20. Does the Treasurer of School Monies reconcile the general operating bank account?
21. Are the reconciliations maintained on a current basis? (Harris, & Knorr).

"The School Business Administrator has to be skilled and able to convey the district's financial position, know what resources are available and how they can be used" (Azarra & Range, 1996, p. 6). It is only with the accuracy and consistency of all individuals with access to student activity monies, can the Business Administrator fulfill his/her job responsibilities.

Chapter 3

THE DESIGN OF THE STUDY

Description of the research design:

The design of the study was to research several areas related to student activity accounts. Various perspectives had to be identified in order to acquire the appropriate research information. Initially, the area which needed to be strengthened within the student activity accounting process needed to be identified. The district's School Business Administrator identified where the current system should be refined and why such refinement was necessary.

Once the objective was established, the current system had to be understood prior to making any form of recommendation or modifications. In addition, researching other districts' student activity policies assisted in attempting to modify our own district policy in an appropriate and feasible manner. Information was received through personal interviews with individuals from other districts that are responsible for maintaining the student activity accounts.

A third source of research data was obtained from student activity advisors within the district. A memorandum was sent to club advisors

requesting personal feedback in relation to the financial accounting portion of their job responsibilities. Information was provided by these individuals through a questionnaire. A one and a half week period was provided to complete the requested questionnaire and submit the responses via inter-office mail.

Research data needed to be obtained from various sources including: the district personnel responsible for student activity accounts; other districts' student activity account policies; and club advisors. Each form of data would be gathered utilizing various research techniques including written policy, personal interviews and a questionnaire.

Description of the development and design of the research instrument

The meeting with the School Business Administrator to identify the objective of revising the current student activity policy was informal. Areas which needed to be strengthened were identified based on previous experience and implementation of the current system. This past experience was the foundation for the rationale of needed change, under certain conditions of the student activity accounting process.

In order to fully understand the current policy regarding student

activity accounting procedures, the district policy was obtained and read. In addition, a meeting took place with the student activity book-keeper to review the current policy at each stage of the accounting process. Areas of the process ranged from daily transactions to monthly, quarterly and yearly reports, as well as the year ending audit.

The objective of strengthening the student activity accounting process was the basis for developing both interview questions of outside district personnel as well as internal district advisors. Open-ended interview questions were designed in order to obtain an accurate understanding of other districts' policies regarding student activity accounts. Additional questions were asked based on personal interaction between the individual being interviewed and the interviewer. Discussion evolved and was enhanced based on understanding of district policies as well as the need for greater clarifications of such policies. Although basic interview questions were developed and applied to each meeting, discussion was enhanced based on the varying interactions with different individuals.

A questionnaire was developed in order to obtain relevant information from various student activity advisors. Due to the fact that

individual clubs participate in distinct activities, information gathered would be unique to each club and activity. Therefore, the majority of the questions developed were open-ended, requiring a distinctive response from the individual being surveyed. Each question was developed with the intent of acquiring concise, uncomplicated answers and avoiding resistance to questionnaire participation. Although open-ended questions were utilized, several were formulated providing a selected response in order to obtain general information which may not have been specific yet was relevant to the nature of the research.

Description of the sampling technique:

The School Business Administrator, student activities account book-keeper and Student Activities Advisor were utilized to ascertain information regarding district accounting policies for student activity accounts. Research was conducted in person via a meeting situation.

Districts with varying demographic characteristics were researched via interviews with personnel responsible for student activity accounts. These varying districts were utilized in order to acquire diverse information on possible alternatives in accounting for such funds.

Characteristics of districts interviewed included those of both similar and dissimilar socio-economic status, and student population. Research was conducted via an interview format. Several interviews were conducted in person, while others were conducted over the telephone and internet.

Internal district questionnaires were administered to only those current club/activity advisors. Other faculty and staff members not serving in such a capacity were not included in the research due to the fact that they are not responsible for such accounting responsibilities. Questionnaires were administered and collected via inter-office mail.

Description of the data collection approach:

During each interview, copious notes were taken, then prepared in a "mini" report format in order to compile information and record all data in a comprehensive format for future use. Forms utilized for various accounting procedures were accumulated to be analyzed and revised where applicable.

An interoffice memorandum was prepared to identify the purpose of the developed questionnaire, instructions, time frame for completion,

method of returning the questionnaire, and source for information regarding concerns or questions. The instrument was attached to this memorandum.

The research data was collected via interoffice mail.

Description of the data analysis plan:

Research data collected was both quantitative and qualitative in nature. Procedural information, number and type of student activities, and accounting transactions are all quantitative data. This information was reviewed to identify any inaccuracies and areas which may be weak in an overall system. Data from one district was directly compared to data obtain from other districts, in an attempt to identify the most efficient and effective means of revising the current student activity accounting system.

Qualitative information was acquired through personal input from those interviewed and surveyed. Personal experiences and recommendations provided insight as to how to help revise the current student activity accounting system. Participants responsible for such accounting procedures identified scenarios which were difficult in the

process, along with providing suggestions for future changes. This qualitative data was difficult to measure, based on opinion rather than fact, however, provided vital contributions to the entire process; these were the individuals that were required to implement established procedures.

The collected quantitative and qualitative data was coupled to develop a revised student activity accounting procedure which can be understood and implemented both completely and effectively. The proposed revised procedure was outlined and presented to various individuals involved with student activity accounts. Based on discussion of the gather data, it was then applied in a practical format.

CHAPTER 4

PRESENTATION OF THE RESEARCH FINDINGS

This chapter will address research findings related to the Student Activity Accounts utilized at Eastern Camden County Regional School District. Information found in the study will be described, as well as the relevance and significance of this information to the practice.

One of the general performance responsibilities of a Student Activity Advisor is to follow the accounting policy established by the Board of Education, as well as maintain files on finances and correspondence of the organization. All club money is recorded in an individual internal account for each organization. However, the actual funds are combined into a district Student Activities Account with a local financial institution. This institution has a record of total transactions for this account. The district book-keeper of this account maintains the records of all transactions unique to individual club accounts. This individual is responsible for answering directly to the School Business Administrator, School Accountant and District Auditor.

With so many individuals involved in the financing of these clubs and

activities, there could be opportunity for inconsistent accounting of funds.

Monies are collected for various activities with a basic method outlined for accounting of such funds. Deposits of personal checks and cash may not be made into the General Student Activity Account for several days preceding collection. When funds are not documented and maintained in a consistent and timely fashion, an opportunity has been created for incomplete and/or inaccurate account records, lost/misplaced money, ultimately leading to district auditors furnishing a recommendation for the district in reference to these student monies.

The current accounting procedures required of student advisors is outlined in a Student Activity Advisor's Handbook. Funds to be disbursed require the completion and processing of appropriate forms. The student activity fund payment form requires identification of: student account from which the funds will be withdrawn; description of the purpose of the disbursement; the vendor requesting payment; address to which payment should be made; disbursement amount; signatures of Student Activity Account Advisor, Principal, and Superintendent; and a copy of the vendor invoice requesting payment. Upon disbursement of funds, the check

number and date are recorded on the form in order to maintain proper documentation of such payment.

Upon completion of the form as acquisition of appropriate signatures, the school record-keeper will generate the needed check. Prior to its being forwarded to the vendor, the payment is routed through the proper channels for final signatures from vice principal and school business administrator. At this point, payment is sent to the vendor, and copies of the form are maintained by the school record-keeper, school business administrator's office and the Student Activity Advisor. All transactions are posted to the general ledger, which will be reconciled with internal accounting records and bank statements.

Often, money does not leave the general student activity account, but does in fact transfer from one account to another. In such instances, a student activity fund transfer form must be complete identifying: the reasons for transfer; student activity account making the transfer; student activity account receiving the transfer; date and amount of transfer, as well as the signature of the advisor making the transfer. Record of such transfers are maintained internally by the district record-keeper, and all activity advisor involved in the transfer. This type of

transactions is also displayed by internal reconciliation statements generated each month.

All monies collected by student activity advisors are required to be deposited with the record-keeper by 1:00 p.m. of the same day. However, do to the nature of various activities, such timeliness is not always feasible, in which case funds must be deposited at the beginning of the following business day. Once obtained, the district record-keeper counts the amount of the deposit being made, records deposit information in the appropriate account ledgers, posts the amount to the general student activity account ledger, completes the appropriate bank deposit form and makes the actual deposit with the district's financial institution.

One problem which has surfaced on occasion has been the lack of timely deposit of personal checks. Due to the fact that funds are often collected in such a form, it is imperative that they be deposited immediately upon receipt, not held for any length of time by an advisor. The requirement of deposits being made by 1:00 p.m. on the day collected, or in the morning hours of the first proceeding business day, ensures that money will not be forgotten, misplaced or in a position which may enhance the opportunity of theft.

At month's end, records of all transactions are provided on an individual Student Activity Reconciliation Statement for verification by each Student Activity Advisor. Any discrepancies are addressed with the district record-keeper for identification of error(s). Mistakes are corrected at the appropriate source whether due to internal or bank error. In addition to internal reconciliation statements, district records of the general student activity accounts are compared with those records provided by the district's financial institution. All records, (those of individual student activity accounts, general student activity account and bank records must demonstrate consistency and all figures must correspond with one another.

Due to the nature of student activity accounts, the collection of funds is often difficult to monitor. With so many club advisors, it could be difficult to maintain consistency of funds documentation by all involved parties. In addition to the possibility of "holding" student money in order to deposit a greater sum, or to "forward" money to a co-advisor to make a deposit, there also remains the possibility of inaccurate deposit amounts. With a greater number of advisors responsible for student money from various accounts, the greater the opportunity for human error

or simply not following established Student Activity Account procedures. One additional risk that is unavoidable is that of theft. With little or no documentation of collection of cash, the system leaves for the possibility of money shrinkage. The accuracy of such account balances remains with the attention and honesty of individual student activity advisors.

Upon outlining and reviewing the student activity accounting system, it has been determined that the general policies and procedures have been well-developed, implemented and enforced within the district. Forms have been generated that are simple in nature yet require significant information for appropriate accounting records. There are various individuals involved in the entire process which provides for greater awareness of the student activity accounts' activity. In addition, many checks and balances have been put into place which ensures accuracy of overall account balances. Although the basic record-keeping system of student activity accounts is effective and practical, minor, yet significant instruments can be developed and applied to achieve a greater degree of accounting precision.

Regardless of the policies any district adopts, they must work within governmental guidelines and laws to establish uniform accounting

procedures. It is these procedures that ensure financial reporting is accurate and consistent in order to assist in the budgetary process, demonstrate accurate accounting of school funds, summarize district operations, communicate vital information to the community, and provide information for district auditors as required by N.J.S.A. 18A:23-1 et seq.

Recommendations and developed activities designed to enhance the current student activity account policies and procedures will be addressed and outlined in chapter five.

CHAPTER 5

CONCLUSIONS, IMPLICATIONS, AND FURTHER STUDY

Conclusions, Implications and Further Study: the Organizational Perspective

This chapter will describe the major conclusions related to the Student Activity Accounts utilized at Eastern Camden County Regional School District, accompanied by their corresponding implications. Following these descriptions, the intern's leadership development will be addressed as well as the organizational change as a result of the study.

It is evident that the accounting for student activities funds must be accurate, precise and consistent. However, documentation of such funds is difficult due to various influences and situations effecting such accounts. The nature of student activities is unique to other accounts established within a district's financial framework primarily due to the fact that they are maintained by advisors as a stipend position in addition to the advisor's primary responsibilities. This unique situation has created a dilemma in the creation of a policy regarding student activity funds.

Three major groups involved in student activity funds, (advisors , administration and district auditors), have a tremendous impact on the required financial policy executed within the district. As a result, the development of a revised student activity accounting system was extremely difficult. Consultations with many individuals including advisors, staff, and administrators were needed in order to gain various perspectives of such a task. Those with different responsibilities presented considerations based on their individual needs. Each responsibility, from advisor to administrator, wanted a unique approach to revising the student activity accounting system.

The majority of student activity advisors are faculty members that are required to work within a structured, inflexible time frame throughout the work day. A small window of opportunity often exists for students activity funds to be collected. It is required that students stand in long lines to submit funds, while these advisors collect monies within only minutes. It is the advisors' responsibility to ensure students maintain their school schedule for classes as well as their own teaching assignment schedules, while collecting information and student money.

At a later point in time, (again due to the time structure of a school

day), these funds are accounted for, recorded and deposited. It is between the time that money was collected and submitted for deposit that errors or possibly improprieties are most likely to occur. In order to avoid potential problems of "lost" money, it is required that collected funds are deposited within twenty-four hours of receipt.

In summation, there are several major implications of the study. First, it is essential to the organization that that all flow of funds are properly documented. Such a process provides for a positive audit and avoid any questioning and/or discrepancies of use of funds. Second, any revised accounting system which requires additional paperwork will become an additional imposition on the activity advisors. Such additional work may result in a deterrence from continued participation in the capacity of an advisor or the recruitment of new advisors. The third implication of the study are the outside factors which motivate the administration to seek additional record keeping activities. They are responsible for answering to state and federal regulations, district auditors, and community members. The fact that all money within the district are public funds requires a tremendous degree of accountability while at the same time providing a substantial amount of support to allow

the advisors to fulfill their obligations. In such a position, they often times serve as the middle man with two separate forces influencing their leadership decisions.

Utilizing a documentation system which would require additional responsibilities of student activity advisors has several implications for all parties involved. When developing and instituting any policy, all pros and cons must be evaluated for each alternative prior to selecting and implementing a specific policy.

It has been determined that the current system of collecting and recording student activity funds should be revised. The revision is necessary in order to maintain accurate records of such funds which would provide protection to both the advisors as well as the district. When district auditors prepare recommendations to the district, these records verify that proper accounting measures have been taken and were implemented. Student activity advisors have records identifying numbers of participants of an activity and the corresponding funds collected from each activity. Any audit of a student activity or specific activity event, will sustain specific documentation of funds. This "paper trail" will support the course in which funds have been collected and dispersed. The

district will have documentation that student activity funds are accounted for accurately as well as in a timely fashion.

It is also imperative to consider that the position of student activity advisor is a stipend position, offering minimal compensation for the time and effort involved in overseeing various activities. The pool from which to draw potential advisors is minimal due to the financial compensation, personal time constraints as well as the vast number of advisors needed to accommodate the various student organizations. These individuals currently operate under major time constraints, and cannot be heavily burdened with additional hindrances. As a result, it is imperative to design and implement a record-keeping system that will not be overwhelming nor overly time consuming for these advisors.

In addition to the time constraints faced by advisors, these individuals are also professionals. There is a moral factor which influences the utilization of additional documentation. These individuals are educated, certified professionals who may feel as though their integrity is being questioned through the use of additional accounting requirements. These individuals have been selected for a position of tremendous responsibility based on their professional expertise,

reputation and performance. Additional "paperwork" accountability may cause some to feel as though they are not perceived as being honest, their integrity is being questioned and that they do not respond to a professional code of ethics.

There are two opposing sides impacting the design and implementation of the student activity accounting process. The student activity advisors are faced with major time constraints as well as the emotional issue of their integrity and professionalism being questioned. The converse side takes the administrative and legal perspective. All funds collected by student activity accounts are student funds. They are subject to audit and public inquiry. Having the legal responsibility of handling student funds results in the tremendous need for documentation and proof that such funds are handled appropriately and conform to all accounting and legal requirements.

It is important to acknowledge the fact that other districts were also interviewed in regard to their student activity accounting policies. All individuals that were consulted expressed similar concerns to this district. Their policies are often very similar in structure, with comparable weaknesses. Administrators responsible of such policies

often consult leaders of other districts for recommendations and suggestions. Again, the nature of the educational system and student activity accounts poses a unique obstacle in which to overcome, for all school districts.

Based on information obtained through written policy and interviews of various individuals within the district as well as outside the district, it was determined that major reconstruction of the existing policy would not be necessary and would in fact be detrimental to the facilitation of the student activity organizations. In fact the current system has proved to be well designed, with minor weaknesses simply due to the nature of such accounts. As a result, it was concluded to initially institute minor revisions. As individuals become more familiar and accepting of such revisions, further improvements could be instituted at a future time.

The revised accounting system for student activity accounts will require the utilization of ticket stubs and receipts for various events. Due to the fact that is often counterproductive and unrealistic to produce receipts for all events which require the collection of student funds, only those events which involve larger sums of money and/or large groups of individual involvement will initially be responsible for implementing such

documentation. It will be difficult to identify specific activities which may always require receipts or those which will always require ticket stubs. Events vary from club to club, and from year to year. Therefore, basic guidelines will be established for occasions to use these forms of documentation.

Ticket stubs will be required of events that collect small amounts of money per student. These ticket rolls will be maintained in the general office and signed out by each activity advisor prior to the collection of student funds. Numbered tickets will be given to each student representing a receipt, and tickets with corresponding numbers will be maintained in the general office. A form will be required to be submitted with deposits of these funds, identifying: the student activity account, ticket numbers dispersed to students, amount of each ticket, number of courtesy tickets, expenses, and total funds collected. It is imperative that courtesy tickets administered be accounted for which will document any discrepancy between the number of tickets issued and the amount of funds collected. Expenses must also be identified which would document any inaccuracies of total funds deposited based on tickets issued. These expenses will be unique to each activity; an example of such an expense

would be a concession allowance for chaperones.

The second revision to the accounting policy for student activity funds would be the utilization of a receipt book. These receipts will be required for those activities which require the collection of large amounts of student funds, or deposits which ultimately lead to an ample collection of funds. As with the ticket stubs, receipt books will be signed out of the main office. Receipts will identify: the student activity involved in the collection of student funds, the activity for which money is being collected, the date of collection, and the amount received by the students. All receipts will be produced in triplicate form: one copy will be retained by the individual student, one copy will be forwarded with the daily deposit of collected funds, and one copy will be maintained in the receipt book in the main office.

It is difficult to identify specific activities which will require ticket stubs, and those activities which will require receipt books. The general guidelines will be as follows:

Ticket Stubs

Dances
Luau
Mr. Eastern
Theatre Club Productions

Receipts

Yearbook
Proms
Field Trips
Membership Dues

If an advisor is unsure as to the requirements for a specific student activity, they are instructed to consult the District Student Activity Coordinator.

This revised system of utilizing ticket stubs and receipt books will not be implemented until the beginning of the school year 1998-1999. The decision to begin implementation at the beginning of a school year was to ensure consistency, and avoid conflict which may result if it were implemented in the middle of a school year. As a result, all student activity advisors will be instructed in the new requirements at the beginning of the school year advisor's in-service. Information will be presented to all student activity advisors via a handbook, individual folder and verbal explanation by the district's Student Activity Coordinator.

As previously acknowledged, this revision and implementation of ticket stubs and receipt books are a positive, effective method of addressing the issue of collecting student funds. At the same time, it is a minimally intimidating method and requirement imposed on advisors. As these methods becomes familiar to advisors, further revisions for "fine-tuning" student activity accounts can be addressed. At this time, however, it was imperative to institute a policy which addresses the

needs of the district's accounting system as well as the time constraints of activity advisors.

In addition to future revisions of the accounting policies of student activity organizations, it will be necessary to evaluate the effectiveness and responsiveness of the utilization of ticket stubs and receipt books. It is recommended that at the end of the first semester, as well as the conclusion of the school year, a survey be conducted as to the success of these revisions. Included in this survey should be input from student activity advisors, the administration responsible for the accounts and the district auditor. Revisions for the following school year can be made on an as-needed basis in order to fine tune this improved system.

It is imperative that the goals of such policies always remain the source of each revision and implementation of new requirements. Policies are not to become too burdensome or difficult which would lead to counter-productivity and/or the deterrence of student activity advisor participation. These funds are to be accounted for in order to protect all individuals involved in handling of student funds.

The Intern's Leadership Development:

Being part of an educational community provides various opportunities to serve as a facilitator and leader. However, serving as an intern has led to a number of unique experiences ultimately enhancing the development of the intern's leadership capabilities. The first goal accomplished was that of problem identification, which led to information gathering. Although this is the normal sequential framework for a situation, the intern had the opportunity to analyze the situation from an administrative perspective, working for the good of the educational institution rather than that of directly serving students; this study took a macro approach to the school district, rather than a micro view related directly to one organization, a class or a few students.

As information was gathered, a new light was shed on the considerations needed prior to making decisions. Often, the most logical answer was not simple due to various outside factors and constraints. These additional obstacles are not always known nor understood by the majority of faculty and staff. It became clear that at the administrative level, outside variables impacted decisions made; these variables often were beyond the control of building administration.

As recommendations were developed, many individuals were needed for input and approval. One decision impacts a great number of individuals within the organization. As a result, input is needed from these various areas of the organization. Much information was confidential which hindered any recommendation formulation. Recommendations were also difficult due to the fact that the intern had no real authority to make or enforce decisions. Progress of all research, development of potential solutions and implementation of resolutions were based on the time availability of those individuals involved, (that of faculty, staff and administration), review of such information, and acceptance of information presented. Authority was required before any ideas could be put into practice.

With the large number of individuals involved in providing input and data to this study, there became a great need for organization and time management. Everyday responsibilities remained constant while attempting to develop a plan for the use of the entire district. The plan was based on information gathered, in an area that the intern had very little experience. Often there was a need for learning a process, policy, regulations, and laws prior to addressing the nature of the study.

Time was a valuable commodity that had to be utilized with the greatest degree of efficiency.

Another leadership skill which was developed throughout the study was that of communication and trustworthiness. Because the intern was a faculty member yet working in an administrative capacity, all contributing parties had to have understanding of the goals sought as well as the understanding of the unique circumstances. Faculty and staff members needed to understand that the goal of the study was in the best interest of the district, and not an attempt to be "one of them", "on their side". In the same respect, the administration had to view the intern's capabilities as appropriate for the study, that the individual was qualified to compile recommendations and develop appropriate solutions to a situation. In order to accomplish desired goals, information needed was at times confidential, and not available to other members of the district. Again, administration had to have confidence in the intern and trust the individual's discretion in order to provide such information.

In addition to those leadership skills developed within the district, the intern had the opportunity to network with members in outside districts. Contacts were made with individuals in outside districts, both

at the faculty and administrative level. These networking opportunities have opened the door for potential job opportunities in the future, and even more importantly have created a resource for information and assistance once in an administrative position.

Based on many effects, the intern learned understanding of many influences to one given situation. Flexibility and patience are required on a daily basis and understanding that a new problem may arise which takes precedent over a previously identified situation. Greater degrees of inquiry for information are needed at an administrative level because as previously stated, a decision made at this level impacts so many individuals within the organization.

There is an absolute necessity for open communication in order for understanding of goals and objectives. With understanding and information, others are empowered to support efforts being made on a macro level. It is necessary to be reminded that many individuals are needed within a school district, each playing a significant role in achieving their responsibilities. Members of administration must empower and motivate individuals to fulfill their obligations, so that the organization can achieve its goal: to provide a thorough and efficient

education for the youth in New Jersey.

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