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Administration of Athletic Programs in the Eight  
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THE FINANCIAL PROCEDURES UTILIZED IN THE ADMIN-  
ISTRATION OF ATHLETIC PROGRAMS IN THE EIGHT  
EASTERN SOUTH DAKOTA CONFERENCE HIGH  
SCHOOLS,

by

Wallace Maurice Diehl

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**THE FINANCIAL PROCEDURES UTILIZED IN THE ADMINISTRATION  
OF ATHLETIC PROGRAMS IN THE EIGHT EASTERN SOUTH DAKOTA  
CONFERENCE HIGH SCHOOLS**

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**A Research Problem**

**Presented to**

**the Faculty of South Dakota State  
College of Agriculture and Mechanic Arts**

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**In Partial Fulfillment  
of the Requirements for the Degree  
Master of Science**

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**by  
Wallace Maurice Diehl  
June 1955**

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#### ACKNOWLEDGEMENT

This study was made under the supervision of Dr. J. Howard Kramer, Head of the Education Department at South Dakota State College. His able guidance and patient assistance are hereby gratefully acknowledged.

111516

## TABLE OF CONTENTS

CHAPTER	PAGE
I. THE PROBLEM	
Introduction . . . . .	1
Statement of the Problem . . . . .	2
Purpose of the Study . . . . .	2
II. PROCEDURES	
Selection of Schools . . . . .	3
Preparation of Questionnaire . . . . .	4
Distribution of Questionnaires . . . . .	5
Responses Received . . . . .	5
Handling Data . . . . .	6
III. FINDINGS	
Sources of Income . . . . .	7
Handling Income . . . . .	10
Expanding Income . . . . .	11
Accounting Procedures . . . . .	13
Reports . . . . .	14
Budgeting . . . . .	15
Expenses Incurred . . . . .	16
IV. CONCLUSIONS . . . . .	20
V. RECOMMENDATIONS . . . . .	21
APPENDIX . . . . .	22

## CHAPTER I

### THE PROBLEM

Since the late 1800's when athletics were forced into the secondary school curriculum by popular demand, methods have been sought by which they could be financed. Gate receipts have and still do provide the bulk of the funds to finance the athletic program in these schools. Athletics originated as an extra-curricular activity and in many schools are still so regarded. Consequently, school boards generally have not accepted the fact that athletics should be financed from tax funds in the same manner as the academic portion of the secondary school curriculum.

The school administrator then, is faced with the problem of providing both a comprehensive program of inter-school athletics, and the major portion of the funds to finance the program. In South Dakota the law does not prescribe detailed procedures for accounting for these funds, and procedures in individual schools reflect the individual policies of the administration concerned. All schools, large or small, receiving and expending funds should employ sound business methods in their operations. It is with these methods that this study is concerned.

## STATEMENT OF PROBLEM

This study deals with the financial procedures utilized in the administration of the athletic programs of the eight Eastern South Dakota Conference high schools. The study sought to discover the similarities, strong points and weak points of present practices.

It is not the intent of this study to examine the amounts of money expended by the various schools in conducting their athletic programs or to draw any comparisons between schools on this basis. This study is specifically limited to athletic funds, except where the athletic funds are a part of the general activities funds, or district funds are made available for athletic programs.

It is hoped that those responsible for athletic programs may find this study useful in evaluating the methods and procedures used in their own schools for handling athletic funds.

## CHAPTER II

### PROCEDURES

In conducting a study of this type it was apparent that many questions would have to be asked of each school to give a clear picture of their practices in handling athletic funds. With this in mind, it was decided to limit the number of schools and examine thoroughly the operations of the schools selected.

#### SELECTION OF SCHOOLS

After careful consideration the eight schools which are members of the Eastern South Dakota Conference were selected. These schools are Central High School, Aberdeen; Brookings High School; Huron High School; Central High School, Madison; Mitchell High School; Washington High School, Sioux Falls; Watertown High School; and Yankton High School. These schools are all in South Dakota.

These high schools were selected because they are members of the same athletic conference. The Eastern South Dakota Conference is the oldest high school athletic conference in the state, having been organized about 1920. At one time there were ten members in the conference and at another only seven, but over the last thirty-five years the conference has been made up for the most part of the schools that now constitute its membership. As a result of this association the eight schools included in this study have conducted similar athletic



programs, and have had common problems which have been resolved in the best interests of the conference and the schools concerned. As will be shown later, there are places where member schools have identical procedures in the conduct of their athletic finances. On the other hand there are numerous differences which reflect the policies of the individual school's administration. It should be mentioned here, that no attempts have been made by the conference, to standardize these procedures in the member schools.

**PREPARATION OF QUESTIONNAIRE**

To obtain the desired information a questionnaire was used. Authorities in the field of school finance were consulted and from the information obtained and the experience of the researcher as Athletic Director of the Sioux Falls Public Schools for six years, a preliminary questionnaire was prepared. This questionnaire was submitted to various coaches, athletic directors, and school administrators in attendance at the 1954 summer session at South Dakota State College for criticism and suggestions. Many fine suggestions were received from this group and were incorporated in a revised questionnaire. This questionnaire was then presented to Mr. R. B. Frost, Director of Physical Education and Athletics, and Dr. J. Howard Kramer, Head of the Education Department, at South Dakota State College for their suggestions and final revision. Corrections

and additions were made following this review, and the final questionnaire as it appears in the Appendix<sup>1</sup> was prepared for transmission to respondents.

#### DISTRIBUTION OF QUESTIONNAIRE

During the 1955-56 school year the writer discussed the proposed research with the athletic directors of the selected schools. Considerable interest was expressed by these men in this study, and in their obtaining a copy of the results. It is the opinion of the writer that this preliminary personal contact had much to do with the promptness and thoroughness with which the questionnaires were completed and returned.

Questionnaires were mailed to the athletic directors of the schools selected in the early part of May, 1955. A separate letter of transmittal was enclosed with each questionnaire and a stamped return envelope provided. A one hundred percent response was received within one week. Seven of the questionnaires were answered by the athletic directors of the schools. One was answered by the principal because the athletic director was absent.

#### HANDLING DATA

When all the questionnaires had been received from the respondents, the researcher coded the questionnaire from each school with an identifying number. Responses were then tallied

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<sup>1</sup>Appendix A.

on a master sheet using this code number.

This coding of schools assisted materially in enabling the writer to refer back to individual questionnaires and identify responses from particular schools. It also was useful in checking the accuracy of the tallying from the questionnaires to the master sheets, and keeps secret the identity of the individual schools.

## CHAPTER III

### FINDINGS

#### SOURCES OF INCOME

Schools included in this study finance their athletic programs in two general ways. Six of the schools use the student-activity-fee plan and two use the older season ticket plan.

In the schools having the student-activity-fee plan, the charges range from two (\$2.50) dollars and fifty cents to five (\$5.00) dollars. With this ticket the student is admitted to eighteen to twenty-seven events, depending on the number of activities sharing in the ticket income. In the two schools using the season ticket plan, one reported fees of one (\$1.00) dollar for football and two (\$2.00) dollars for basketball. Both of the latter schools indicated that their tickets admitted holders to whatever number of home games were scheduled, generally between fifteen and twenty.

Schools were evenly divided in requiring students to purchase tickets. Four of the schools having student-activity-fee require all students to purchase tickets and two do not. It is interesting to note that ninety-five percent of the students purchase tickets in one of the schools which does not require students to purchase activity tickets. The two schools which use the season ticket plan offer them on an optional basis.

Four schools indicated that they admit their own students who do not have activity or season tickets, at a special student price. The other four stated that they had no special price for these students. The schools were also equally divided on their admission policies for students from other schools. Four schools reported that they provide a special student price and the other four charge regular admission prices.

Only one school sells adult season tickets. These were a football ticket for three (\$3.00) dollars and a basketball ticket for four (\$4.00) dollars.

Seven of the eight schools reported that their athletic programs were subsidized in some manner by the board of education. The amounts varied from two thousand (\$2,000) dollars at one school, for all extra-class activities, to five thousand (\$5,000) dollars at another school for physical education in all buildings. The schools made the several following comments: "Includes equipment allowance; two thousand four hundred (\$2,400) dollars for all activities; varies according to needs of activities; and the board makes up any amount necessary--usually about two thousand (\$2,000) dollars."

For the six schools which use the student-activity-fee plan, the activities which were reported as sharing in the funds are indicated in Table I on the following page.

TABLE I

ACTIVITIES PARTICIPATING IN ACTIVITY FUNDS

Activity	Number of Schools
Athletics . . . . .	5
Dramatics . . . . .	5
School Paper . . . . .	5
Band . . . . .	5
Chorus . . . . .	5
Orchestra . . . . .	5
Leaders . . . . .	5
Debate . . . . .	5
Assembly . . . . .	5
Annual . . . . .	5
Pop Club . . . . .	1
Music . . . . .	1

Four schools have sources of revenue other than those mentioned. One school has: (1) receipts from concessions at athletic contests, (2) rentals from the public address system and scoreboard at the football field, and (3) rental fees from football shoes. Three schools listed a towel fee which was collected from individual students. This varied from fifty (50¢) cents per season to one (\$1.00) dollar per semester. One of these three schools also reported receipts from rentals of football, basketball, and track shoes.

HANDLING INCOME

All schools reported that receipts from athletic contests were maintained in separate accounts or activity funds, and that the treasurers of these accounts or funds were bonded. The amount of the bond was five thousand (\$5,000) dollars

in all eight schools. The average amount of funds reported in the individual school accounts varied from one thousand (\$1,000) dollars at one school, to fifteen thousand (\$15,000) dollars at another. With two exceptions averages reported were under five thousand (\$5,000) dollars.

Three schools have faculty members other than the treasurers of the activity funds who handle athletic money. In only one of these three schools are these faculty members bonded.

Schools indicated that receipts were deposited promptly after games. However, it is necessary for these receipts to be held over-night in most cases, since practically all games are played at night. To safeguard these funds three schools utilize after-hour bank depositaries, four keep the funds in the school vault, and one indicated that money was picked up by a bank representative. Only two schools use police protection in taking receipts from games and only two schools have insurance for the protection of their faculty members taking receipts from games. All schools use numbered tickets and maintain records of the number of tickets sold at games.

Six schools indicated that if obligations were incurred against athletic funds, in excess of funds available, funds would be transferred from other activities to make up the

deficit. Only two schools indicated that in the event athletic funds developed sizeable balances, funds might be transferred to other activities. Various approvals were required to effect such transfers. One school needed authorization from the principal only, two required the principal and the superintendent, two required the superintendent only, and one indicated that the authorization would have to come from the board of education.

#### EXPENDING INCOME

Although all eight schools make all payments by check, only seven of them make out a written order or request for money for each expenditure. Orders for expenditures are made out by the athletic directors in four schools, the athletic director and principal in two schools, the athletic director and superintendent in one school, and by only the principal in another. Expenditures are approved in all eight schools by either the principal or superintendent.

Four schools indicated there was a limit on the amount of individual expenditures which could be made by the athletic director, the principal, the superintendent, or combinations thereof. One school reported a limit of two hundred and fifty (\$250) dollars for an individual expenditure with the approval of the principal and superintendent. Two schools indicated a limit of three hundred (\$300) dollars which could be expended with the approval of the principal. One of these schools indicated that this same amount, three hundred (\$300) dollars was



the maximum which could be approved by their superintendent. One school permits expenditures up to five (\$500) dollars to be made by the athletic director without other approval.

Only five schools require purchase orders or requisitions for each obligation incurred. Purchases are approved by only the athletic director in two schools, by the athletic director and principal in two schools, by the athletic director and superintendent in one school, by the athletic director, principal and superintendent in two schools, and by the athletic director and the clerk of the board of education in one school.

Checks are written by various persons in the different schools. In four schools they are written by the activity fund treasurer, in three schools by the clerk of the board of education, and in one school by the principal. The superintendent or principal countersigns checks in one of the schools where checks are issued by the activity fund treasurer. This is the only school in which checks are countersigned.

When teams are playing out of town, all of the schools issue expense checks in advance. Seven of the schools require receipts for all expenditures made from these expense checks.

Five of the schools requested bids when equipment purchase amounted to more than five hundred (\$500) dollars, and three did not.

## ACCOUNTING PROCEDURES

Various persons are designated as activity fund treasurers. In three schools this function is handled by the clerk of the board of education. Two schools have high school faculty members appointed, while in the three other schools, one uses the superintendent's secretary, one the high school principal, and one the administrative assistant to the superintendent. Where the treasurer is a faculty member he does have accounting experience. In only one case was any definite remuneration paid for handling this duty, that being two hundred (\$200) dollars. This was in one of the schools where a faculty member acts as the treasurer.

Six schools had accounting systems whereby exact amounts spent for football, basketball, track, and other sports were determined on a monthly basis. One school indicated this was done annually. The exact amount of receipts for each sport was available at all schools.

The classification of expenditures, or charging of expenses against particular sports was handled in two schools by the athletic director, in two schools by the principal, in two schools by the clerk of the board of education, in one school by the superintendent, and in one school by the fund treasurer.

In seven schools athletic accounts were balanced monthly, and in all eight these accounts were audited annually by an auditor appointed by the board of education.

111516

## REPORTS

Seven of the schools indicated that they prepare reports of game receipts promptly after each game. The offices which are furnished copies of these reports vary considerably from school to school. Three schools furnish these reports to the board of education, the superintendent, the principal, and the athletic director. One school furnishes these reports to the board of education, the superintendent and the principal. Two schools furnish them to the principal and the athletic director, and one school furnishes them to the superintendent and the principal. One school stated that they did not prepare such reports following each contest, but furnished this information to the superintendent on a periodic basis.

Only four schools prepare monthly reports of receipts and expenditures for their athletic accounts. Two of these indicated that the status of athletic funds was reported to the board of education monthly. The study showed that all eight schools report the status of these funds to the board of education annually.

None of the schools publish reports of the status of athletic funds in their school papers. Such reports were available to faculty members in four schools upon request and in one other school through posting on the teacher's bulletin board near the principal's office. Two schools made this information available to faculty members through board proceed-

ings published in local papers. One school indicated that it did not make this information available to either the faculty or the general public. In addition to the two schools which publish reports of the status of athletic funds in the local papers, one school indicated that the public could obtain this information upon request at the board of education office. One other school indicated that the information was made available to the public, but did not indicate the means by which this was done.

#### BUDGETING

Five of the eight schools prepare athletic budgets each year. Four of the schools indicated that the athletic director was responsible for the preparation of the budget. The fifth school did not indicate who prepared its budget. In only one school was the budget considered as "iron-clad" and not to be exceeded. Only three of the schools show itemized figures for individual items in their budgets, such as meals, transportation, and officials.

Budgets were approved in two cases by the board of education, in one case by the superintendent and principal, and in another by the superintendent only. In another school no approval was required after the budget was prepared by the athletic director. Only one school had a definite date, June 1, for submission of its budget. Other schools stated that their budgets were submitted sometime during the spring, in April, or during the summer.

## EXPENSES INCURRED

To further investigate the procedures used at individual schools questions were asked about the purchase of specific items and the expenditure of athletic funds for certain purposes.

All schools require their athletes to have athletic insurance but revealed a number of different methods for handling the premiums. Four schools indicated that one-half of the premium was paid by the student and the other half by the school. One of these schools stated that the school's share was paid by the board of education from district funds, and the other three paid it from athletic funds. Two schools require the students to pay the entire premium and two schools pay the full premium from athletic funds.

Six of the schools pay medical bills for injured athletes. Two schools do this only on an emergency basis. Two others stated that there was a limit on the amount which was paid for this purpose, but did not specify what this limit was.

Individual equipment which was furnished to athletes at school expense varied from school to school. In Table II equipment items which are furnished in three major sports are shown. Figures indicate the number of schools that furnish the particular item. This table can be seen on the next page.

TABLE II

SCHOOLS FURNISHING PARTICULAR ITEMS OF EQUIPMENT  
IN THREE SPORTS

Item	Football	Basketball	Track
Practice Shoes	5	1	5
Game Shoes	5	4*	7
Practice Box	1	1	1
Game Box	5	6	4
Practice Uniforms	8	5	8
Game Uniforms	8	8	8

\* Varsity squad only

One school indicated that it furnished no shoes. Athletes at this school are required to purchase their own shoes for all sports.

All eight schools paid for laundry or cleaning of game equipment. Only six indicated that they paid for laundry or cleaning of practice equipment during the season.

Schools were evenly divided on the payment of doctors for physical examination of athletes. Four schools pay for these examinations and four do not. All schools purchase medical supplies from athletic funds, but four of these have some of these supplies furnished by the board of education.

Only one school indicated that it did not purchase athletic awards. It is the policy of this school to give their athletes an award certificate, and the boy then purchases his own letter at local stores.

Four schools pay faculty members for working at ath-

letic contests. The amount paid varies from one (\$1.50) dollar and fifty cents to three (\$3.00) dollars per game in the different schools.

Five schools pay postage from athletic funds, and four pay for long distance phone calls from these funds.

All schools paid mileage for staff members scouting opponents games. Five schools pay seven (7¢) cents per mile, and two schools pay six (6¢). One school indicated that it paid mileage for this purpose but did not specify the amount. Six of the schools indicated that they also allow necessary meals, and two paid hotel bills. Two schools reported that they made no allowance for scouting, beyond the mileage involved.

Three schools pay part of the expenses of coaches attending coaching clinics. One school allows twenty (\$20) dollars per coach, for this purpose, and another allows only fifteen (\$15) per coach. The third school allows meals and lodging expense and pays mileage to one coach. Seven of the schools pay expenses of coaches to attend state basketball tournaments, even though their team may not be a participant.

Six of the schools stated that they were satisfied with the financial procedures used in their school. Only two schools made suggestions for changes. One of the schools thought they would rather have a separate budget for athletics, in place of the activity plan they now use. One school would prefer to

have the board of education allocate a definite amount of money at the beginning of the year, for athletics.



## CHAPTER IV

### CONCLUSIONS

The following conclusions can be drawn:

1. In the schools studied, it is common practice to require students to pay a fee to attend athletic events at their own schools.
2. Students who participate in athletic programs in the schools included in this study are required to bear the expense of certain integral parts of the program from personal funds.
3. It is common practice for boards of education to subsidize the athletic programs in some manner.
4. There is a lack of agreement among schools on the purposes for which athletic funds should legitimately be expended.
5. Schools generally are aware of the importance of properly safeguarding funds, but the procedures employed vary.
6. In general, sound business practices are apparently followed in all schools.
7. Schools do not accept their full responsibility for the conduct of sound athletic programs.

## CHAPTER V

### RECOMMENDATIONS

In view of the modern philosophy of education which recognizes that athletics are an integral and important part of the secondary school curriculum, the writer recommends further study of the methods by which athletic programs are financed.

It is specifically recommended that:

1. School boards be made aware of their responsibility for providing a sound, comprehensive athletic program in their secondary schools.
2. Necessary funds be made available by boards of education to conduct athletic programs in their entirety.
3. Admission of students to athletic contests at their own schools be provided at no cost to the student.
4. School administrators be encouraged to increase efforts to have athletics fully subsidized by the boards of education.
5. Uniform accounting systems for activities funds be required by law.
6. Schools constantly re-evaluate their own procedures for handling and accounting for athletic funds, and exercise every reasonable precaution in safeguarding these funds.

## Appendix A.

May 1, 1955

Coach Bill Cook, Athletic Director  
Central High School  
Madison, South Dakota

Dear Bill:

In partial satisfaction of the requirements for the Master's Degree, the undersigned is conducting a study of the financial procedures utilized in the administration of the athletic programs in the eight Eastern South Dakota Conference schools. This work is being accomplished under the guidance of Dr. J. Howard Kramer, Head of the Education Department at South Dakota State College.

To facilitate this study it would be appreciated if you would complete the enclosed questionnaire and return it to the undersigned in the self-addressed envelope.

If you would like a summary of the results of this study, please so indicate at the bottom of the questionnaire.

Sincerely,

Wallace K. Diehl

Enclosure

Sources of Income

- |  | <u>Yes</u> | <u>No</u> |
|--|------------|-----------|
| 1. Do you sell student activity tickets?   | _____      | _____     |
| 2. Are all students required to buy these activity tickets?  | _____      | _____     |
| 3. Does this ticket admit students to athletic events?   | _____      | _____     |
| 4. If not, do you have a student athletic ticket?  | _____      | _____     |
| 5. If you have a student athletic ticket, are all students required to buy them?   | _____      | _____     |
| 6. If you have either an activity ticket or a student athletic ticket, do you admit students who do not have them, at a special student price?                                 | _____      | _____     |
| 7. Do you admit students from other schools at a special student price?  | _____      | _____     |
| 8. If you do not have either an activity ticket or a student athletic ticket, do you have a special student price for home games?  | _____      | _____     |
| 9. Please check the activities which participate in the receipts from activity tickets, if you have them, and indicate the percentage of the ticket price which each receives: |            |           |

<u>Activity</u>	<u>Percentage</u>	<u>Activity</u>	<u>Percentage</u>
_____ Athletics	_____	_____ Pep Club	_____
_____ Band	_____	_____ Lettermen's Club	_____
_____ Cheerleaders	_____	_____ School Paper	_____
_____ Chorus	_____	_____ Others:	_____
_____ Dramatics	_____	_____	_____
_____ Orchestra	_____	_____	_____

10. Price of activity or athletic ticket? \_\_\_\_\_
11. Number of events to which this ticket admits students? \_\_\_\_\_
12. Do you sell adult season tickets for:
- |               |                    |             |
|---------------|--------------------|-------------|
| Basketball    | Yes _____ No _____ | Price _____ |
| Football      | Yes _____ No _____ | Price _____ |
| Both of Above | Yes _____ No _____ | Price _____ |
13. Does your Board of Education subsidize the athletic funds with a definite amount of money each year? \_\_\_\_\_
14. If answer to No. 13 is yes, amount? \_\_\_\_\_
15. Is this in the form of:
- |  |                    |               |
|--|--------------------|---------------|
| a. Money deposited in or credited to athletic account? | Yes _____ No _____ | Amount? _____ |
| b. Allowance for equipment?                            | Yes _____ No _____ | Amount? _____ |
| c. Transportation (Bus, etc.)                          | Yes _____ No _____ | Amount? _____ |
| d. A combination of the above?                         | Yes _____ No _____ | Amount? _____ |
- (Please explain): \_\_\_\_\_

16. Please list below any other money making activities from which receipts accrue to athletic accounts?
- |          |          |
|----------|----------|
| 1. _____ | 4. _____ |
| 2. _____ | 5. _____ |
| 3. _____ | 6. _____ |

## HANDLING INCOME

- |   | <u>Yes</u> | <u>No</u> |
|---|------------|-----------|
| 1. Are receipts from athletic contests maintained in a separate account or activity fund?   | ___        | ___       |
| 2. Is the treasurer of activities funds bonded?   | ___        | ___       |
| 3. Amount of bond? _____  |            |           |
| 4. Average amount of funds in account? _____  |            |           |
| 5. Do faculty members other than fund treasurer handle athletic money?  | ___        | ___       |
| 6. If so, are they bonded?  | ___        | ___       |
| 7. Do faculty members handling athletic money make deposits at the bank?  | ___        | ___       |
| 8. Is a report of game receipts prepared immediately after each game?   | ___        | ___       |
| 9. Are reports of receipts made promptly to:  |            |           |
| Board of Education     ___ Yes ___ No     Principal   | ___        | ___       |
| Superintendent       ___ Yes ___ No     Athletic Director   | ___        | ___       |
| 10. Do reports indicate clearly the source of moneys deposited?   | ___        | ___       |
| 11. Are game receipts deposited promptly after games?   | ___        | ___       |
| 12. When game receipts are held over-night, how are they safe guarded? _____  |            |           |
| 13. Is any police protection used in taking receipts from games? _____  |            |           |
| 14. Do you have any insurance to protect persons taking funds to the bank? _____  |            |           |
| 15. Are the tickets sold at games, numbered? _____  |            |           |
| 16. Is a record of the tickets sold at games maintained? _____  |            |           |
| 17. If obligations are incurred against athletic funds which exceed the funds available, are funds transferred from other activities? _____ |            |           |
| 18. If athletic funds develop a sizable balance, are these funds ever transferred to other activities? _____                                |            |           |
| 19. If transfers are made, as in number 17 or 18, on whose authority? _____   |            |           |

## ROUTINE FOR EXPENDITURES

- |  |     |     |
|--|-----|-----|
| 1. Is a written order or request made out for each expenditure?                    | ___ | ___ |
| 2. Who is authorized to make out orders for expenditures? _____                    |     |     |
| 3. Are all payments made by check? _____   |     |     |
| 4. Does the principal or superintendent approve expenditures? _____                |     |     |
| 5. Is a purchase order or requisition required for each obligation incurred? _____ |     |     |
| 6. Who is required to approve purchases? _____                                     |     |     |
| 7. Who actually writes checks? _____   |     |     |
| 8. What people sign checks? _____  |     |     |

9. Are there any limits on the amounts of individual expenditures which may be made by: Amount:

Athletic Director	Yes No	_____
Coaches	Yes No	_____
Principal	Yes No	_____
Superintendent	Yes No	_____

10. Are expense checks issued in advance, when teams play games out of town? Yes No  
 11. Are receipts required for all expenditures made when teams play out of town? \_\_\_\_\_  
 12. Are receipts required for any expenditures when teams play out of town? \_\_\_\_\_  
 13. In the case of equipment purchase amounting to more than \$500, are bids requested? \_\_\_\_\_

ACCOUNTING PROCEDURES

1. Do you have a separate activities fund treasurer? \_\_\_\_\_  
 2. Who is the treasurer for your athletic funds? \_\_\_\_\_

3. If the treasurer is a faculty member, does he or she have accounting experience? \_\_\_\_\_  
 4. Does the treasurer receive any compensation for performing this function? \_\_\_\_\_  
 5. If so, how much? \_\_\_\_\_  
 6. Are your athletic funds maintained and accounted for by the general school treasurer or staff? \_\_\_\_\_  
 7. Do you have an accounting system whereby you can determine exact amounts spent for football, basketball, track and other sports? \_\_\_\_\_  
     Monthly: \_\_\_\_\_  
     Semesters: \_\_\_\_\_  
     Annually: \_\_\_\_\_  
     Others: (Please specify) \_\_\_\_\_

8. Do you have an accounting system whereby you can determine exact amounts of receipts from each of the above sports? \_\_\_\_\_  
 9. Who is responsible for classification of expenditures? \_\_\_\_\_

10. Are these accounts balanced monthly? \_\_\_\_\_  
 11. Is the athletic account audited annually? \_\_\_\_\_  
 12. If so, who performs this audit? \_\_\_\_\_

REPORTS

1. Is a monthly report of receipts and expenditures in the athletic account prepared? \_\_\_\_\_  
 2. Is any report made to the Board of Education on the status of athletic funds? \_\_\_\_\_  
     Monthly: \_\_\_\_\_  
     Annually \_\_\_\_\_

3. Are reports of the status of school athletic funds published in your school paper? 26  
Yes No
4. Are reports of athletic fund status made available to:
- a. Faculty Yes No How \_\_\_\_\_
- b. Public Yes No How \_\_\_\_\_

**BUDGET**

1. Is an athletic budget prepared annually? \_\_\_\_\_
2. If so, who is responsible for preparation? \_\_\_\_\_
3. Is this budget "iron-clad" and not to be exceeded? \_\_\_\_\_
4. Does this budget require itemized figures on money to be spent on particular items as meals, transportation, officials, etc.? \_\_\_\_\_
5. Who approves your budget? \_\_\_\_\_
6. When is this budget required to be presented? \_\_\_\_\_

**GENERAL INFORMATION**

1. Please check athletic equipment furnished to athletes by your school:

	<u>Football</u>	<u>Basketball</u>	<u>Track</u>
Shoes, Game	_____	_____	_____
Shoes, Practice	_____	_____	_____
Sox, Game	_____	_____	_____
Sox, Practice	_____	_____	_____
Uniform, Game	_____	_____	_____
Uniform, Practice	_____	_____	_____

Comment: \_\_\_\_\_

2. Do you charge shoe rentals for:
- |            |                      |               |
|------------|----------------------|---------------|
| Football   | <u>Yes</u> <u>No</u> | Amount? _____ |
| Basketball | <u>Yes</u> <u>No</u> | Amount? _____ |
| Track      | <u>Yes</u> <u>No</u> | Amount? _____ |
3. Do you pay for laundry or cleaning of game equipment during the season? \_\_\_\_\_
4. Do you have practice equipment laundered at school expense during the season? \_\_\_\_\_
- District Funds? \_\_\_\_\_
- Athletic Funds? \_\_\_\_\_
5. Do you pay for towel service from school funds? \_\_\_\_\_
6. Do you make any charge to athletes for towels? Yes \_\_\_\_\_
7. Do you require athletes to have athletic insurance? \_\_\_\_\_
8. Who pays premiums on athletic insurance? \_\_\_\_\_
9. Do you pay any medical bills for athletes? \_\_\_\_\_
10. If so, is there any limit to amount school will pay? \_\_\_\_\_
11. Does school pay for medical exams for athletes? \_\_\_\_\_
12. Are medical supplies purchased from athletic funds? \_\_\_\_\_
13. Are any medical supplies furnished by Board of Education? \_\_\_\_\_
- What? \_\_\_\_\_
14. Do you purchase athletic awards from athletic funds? \_\_\_\_\_
15. Do you pay for long-distance phone calls from athletic funds? \_\_\_\_\_

- |  | <u>Yes</u> | <u>No</u> |
|--|------------|-----------|
| 16. Do you pay faculty members for working at athletic con- tests?   | ___        | ___       |
| 17. Amount, if Number 16 was yes? _____  | ___        | ___       |
| 18. Do you pay postage from athletic funds?  | ___        | ___       |
| 19. Do you pay mileage for staff members scouting?<br>* Amount? _____  | ___        | ___       |
| 20. Do you allow any other expenses for scouting? _____  | ___        | ___       |
| 21. Do you pay expenses of coaches to coaching clinics? _____  | ___        | ___       |
| 22. If number 21 was yes, on what scale? _____   | ___        | ___       |
| 23. Do you pay expenses of coaches to attend tournaments, i.e. State, if your team is not a participant? _____ | ___        | ___       |
| 24. Are you satisfied with the financial procedures used in your athletic programs? _____                      | ___        | ___       |
| 25. Are there any things which you would like changed? _____   | ___        | ___       |
| 26. Would you like a report of the results of this survey? _____   | ___        | ___       |
| 27. In the space below please make any comments you feel would be pertinent to this study.                     |            |           |

Name \_\_\_\_\_ Position \_\_\_\_\_  
 School \_\_\_\_\_