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THE POLICIES AND PROCEDURES OF FINANCING
INTERSCHOLASTIC ATHLETICS IN SELECTED
PUBLIC HIGH SCHOOLS IN SOUTH DAKOTA

BY

WILLIAM V. WHEELER

A thesis submitted
in partial fulfillment of the requirements for the
degree Master of Science, Major in Health,
Physical Education, and Recreation
South Dakota State University

1970

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THE POLICIES AND PROCEDURES OF FINANCING
INTERSCHOLASTIC ATHLETICS IN SELECTED
PUBLIC HIGH SCHOOLS IN SOUTH DAKOTA

This thesis is approved as a creditable and independent investigation by a candidate for the degree, Master of Science, and is acceptable as meeting the thesis requirements for this degree, but without implying that the conclusions reached by the candidate are necessarily the conclusions of the major department.

Thesis Adviser

Date

Head, Health,
Physical Education
and Recreation

Date

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CHAPTER I

INTRODUCTION

Significance of the study

Public school administrators of South Dakota are becoming more aware of financial problems in respect to establishing the soundness of the educational institution as it is associated with monies spent. Public education is increasing in cost! Within South Dakota, where the vast majority of financial aid is derived from property taxes, educators should and must take every available opportunity to explain the financial soundness of the educational program. A financial problem of educational significance which demands explanation of how monies are budgeted is the interscholastic athletic program.

The Platform Statement Committee in Athletics in Education state the following concerning this subject:

Because athletics are of historical and social significance in our national culture. Because athletics provide a primary means through which may be developed and maintained the physical vigor and stamina required to defend successfully our concept of freedom; and to realize fully our potential as Americans. Because athletics provide a primary means through which may be developed the habits, attitudes, and ideals requisite to ethical competition and effective cooperation in a free society. Because athletics provide a primary means through which may be utilized in a healthful and wholesome fashion the leisure of our citizens and youth. Because athletics have a powerful appeal for young people during their formative years and can be utilized to further the harmonious development of youth

We believe that participation in athletics should be included in the educational experiences offered to all students in the schools and the colleges of the United States.¹

The Platform Statement Committee further states that the opportunity to participate in athletics should be provided in the schools through a basic physical education program, a physical recreation program, an intramural athletic program, and the interscholastic program.²

The majority of educators recognize that the high school interscholastic athletic program is an integral part of the education of young men and women. However, there are problems which are unique in the administration of this phase of the education program. One such problem is the financing of the interscholastic athletic program.

Ahern writes that the inflationary tendencies in the economy decrees that a major consideration for the financing and the method of financing interscholastic athletics be established.³ A major problem of financing interscholastic athletics has been and is being complicated by a win-at-any-cost philosophy. There are indications that monies are more easily obtained when teams are winning. This philosophy has developed because of pressure from various groups, including

¹Howard S. Slusher and Aileene S. Lockhart (eds.), "Athletics in Education," Anthology of Contemporary Readings (Dubuque, Iowa: Wm. C. Brown Company, 1969), pp. 238-239.

²Ibid.

³T. James Ahern, "Financing the Interscholastic Athletic Program," Current Administration Problems, ed. Elmon L. Venier (American Association of Health, Physical Education and Recreation, 1960), pp. 107-108.

quarterback clubs, parents, promoters, and news media. Weber states that the result of the win-at-any-cost philosophy has resulted in the creation of several undesirable, not so apparently beneficial characteristics of the athletic sport.⁴

When one realizes that school districts, to some degree, do support their athletic programs by the gate receipts of interscholastic athletic contests, it becomes apparent that administrators and coaches must inform all groups interested in interscholastic athletics concerning the ethical and professional objectives of the interscholastic athletic program.⁵

Statement of the problem

The purpose of this study was to determine how interscholastic athletics are financed in the selected public high schools of South Dakota.

Limitations

1. A random sample of twenty public high schools was selected from each classification (AA, A, and B) as established by the South Dakota High School Activities Association (SDHSAA) for the 1968-1969 track and field season for the obtaining of data.

⁴Robert L. Weber, "Public Pressures and Their Effect on Athletics," Current Administration Problems, ed. Elmon L. Venier (American Association of Health, Physical Education and Recreation, 1960), pp. 103-106.

⁵Ibid.

2. The questionnaire method of obtaining data from the randomly selected schools was used.

3. The study encompassed the school year 1968-1969.

4. The study encompassed the opinions of administrators of interscholastic athletic activities in South Dakota public schools.

Definition of Terms

Finance. The term refers to the policies and practices of raising and expending public revenue.

Budget. This term refers to financial statement of estimated income and expenses of a school for a period of time, also a plan for financing a school based on such a statement.

Public Schools. This term refers to the schools in South Dakota that are supported by public taxes and are open to public attendance.

Revenue. This term refers to money obtained by the public schools.

Expenditure. This term refers to money disbursed by the public schools.

Administrator. This term indicates the individual(s) responsible for program decision making in the athletic curriculum.

Coach. This term identifies the individual teacher involved in the instruction of the athletic activity.

Transportation. This term means conveyance to and from athletic contests and scouting and associated athletic trips financed from athletic funds.

Meals and lodging. This term includes all school incurred expenses for the athletic participants and school officials associated with the athletic program.

Pressure groups. This term includes public units desiring to have the athletic program operated according to the pressure groups wishes.

Interscholastic athletics. This term refers to the athletic contests conducted between public schools.

Participant. This term refers to a member of an athletic squad that is maintained for interscholastic competition on the high school level.

Classroom teacher. This term refers to an instructor of a scholastic course normally concerned with students in a recitation situation.

Public funds. This term refers to monies obtained by means of taxation.

Activity ticket. This term refers to a fee which is charged to the students of a particular school and the fee allows the students to attend certain sponsored school activities.

Fund. The area to which the monies are allocated and from which expenditures are made within the school.

CHAPTER II

REVIEW OF THE RELATED LITERATURE

The Committee on Educational Finance presents the following statement regarding the public school budget:

Each community in the United States annually prepares a school budget, which defines the school budget, what it will cost, and how the money is to be raised. A budget, however, is far more than a statement of costs and sources of money. It states in financial terms the community's ideas as to what it expects from its investment in education. Expectations are usually higher than the investment; nevertheless, the school budget is the community's financial answer to a number of critical educational questions.¹

Bucher states that the fiscal management reflects the administrative program. It shows where the emphasis is, what is considered important in long-term planning, and which are the activities that need developing. The administration therefore closely coordinates the program with budgeting and financial accounting, the two going hand in hand.²

Bucher continues by stating that services a school system provides--whether personal help, facilities, instructional materials or other items--usually involves the disbursement of money. This money must be secured from proper sources. Money must be expended in the

¹Committee on Educational Finance, What Everyone Should Know About Financing Our Schools (Washington, D. C.: National Education Association, 1966), p. 31.

²Charles A. Bucher, Administration of School and College Health and Physical Education Programs (St. Louis: C. V. Mosby Company, 1967), p. 132.

light of the educational purposes of the community and must be accounted for in detail. The budget, the master financial plan for the entire school system or any subdivision, is constructed with this purpose in mind.³

In view of the fact that all school districts do establish budgets, a criterion should be established for the development of a sound budget; health and physical education should be a part of the total budget.⁴

Bucher suggests the following criteria:

1. The budget will clearly present the financial needs of the entire program in relation to the objectives sought.
2. The budget will provide a realistic estimate of income to balance the expenditures that are anticipated.
3. The possibility of emergencies is recognized through flexibility in the financial plan.
4. The budget will be prepared well in advance of the fiscal year so as to leave ample time for analysis, through criticism, and review.
5. Budget requests are realistic not padded.⁵

Fessender states that one should follow these fundamentals in setting up a budget:

1. Estimated expenditure should never exceed 90 percent of the anticipated budget.

³Ibid.

⁴Ibid., p. 141.

⁵Ibid.

2. Allocation should be on need and not on percent of respective sports.
3. Average cost should be computed over a three year period.
4. All personnel concerned should be consulted before the budget is submitted to the administration.⁶

Williams and Hughes add these criteria:

1. Equipment purchased should conform to specifications. It should be official and it should be suitable for the services for which it is intended.
2. Prices should be consistent with market conditions. Cut prices should be avoided. Purchase should be from recognized and legitimate firms.
3. Purchases should show consideration of the needs of all activities.
4. Every purchase should show that the interest of the school has been preserved.
5. Every purchase should be made on regulation forms and in such manner as will insure legality of contract, prompt delivery and payments, and sufficient management.⁷

The Commission on Professional Rights and Responsibilities reports that the current operating expenses for the public schools of South Dakota for the year 1968-1969 was \$87,800,000. The expenditure per pupil based on average daily attendance in South Dakota was \$567 in 1968-1969.⁸

⁶Douglas A. Fessender, "Planning an Athletic Budget," Scholastic Coach, 22:20, April, 1952.

⁷J. T. Williams and W. L. Hughes, Athletics in Education (Philadelphia: W. B. Saunders Company, 1937), p. 169.

⁸Commission on Professional Rights and Responsibilities, South Dakota, A Statewide Study of Public Schools Finance and Conditions in the Schools, (Washington, D. C.: National Education Association, October, 1968) p. 3. (hereafter referred to as CPRR)

The Educational Policies Committee states that there are several plans advocated concerning how interscholastic athletics should be and are being financed. There is a plan that provides that interscholastic athletics should be self-supporting. The second plan provides that if interscholastic athletics cannot be self-supporting, the differences should be subsidized by the school district or as happens in some cases, by various fund-raising promotions. The third plan provides that the school district finance the entire program of interscholastic athletics.⁹

The first and second of the above plans precludes that the more successful the teams are (meaning how many games are won) the better the athletes will be equipped and provided for. Weber states that this condition has led to an unfavorable philosophy in interscholastic athletics. The philosophy is "win at any cost." School districts which must sell tickets at the gate are permitting themselves to fall prey to the various pressure groups that help expand the win-at-any-cost philosophy. It is concluded that the situation is personified by not keeping the pressure groups well informed.¹⁰

⁹Educational Policies Commission, School Athletics (Washington, D. C.: National Education Association and the American Association of School Administrators, 1954), cited by Greyson Daughtrey, Methods in Physical Education and Health for Secondary Schools (Philadelphia: W. B. Saunders Company, 1967), pp. 478-479.

¹⁰Weber, loc. cit.

The third plan, that of having the school district budget in the entire expense of the interscholastic athletic program, is accepted by most educators today.

Nation's Schools reports that from a survey questionnaire, 74.3 percent of the respondents advocated support of athletic funds be included as a part of the general account system. They interpreted this information to indicate that athletics are being regarded as one phase of the co-curricular program of a school system.¹¹

Fisher states that interscholastic athletics indeed do constitute a school function and therefore should be financed by the school district. It is also necessary to have a budget that is run in an efficient manner.¹²

The survey by Nation's Schools illustrated that most business officials favored the proposition that all athletic funds come from the general fund and that there be no separation of accounts.¹³

¹¹A Jury Survey, "Athletic Funds Accounting," Nation's Schools 62(3):70-71, March, 1958.

¹²Melvin M. Fisher, "A Comparison of the Athletic Costs and Methods of Finance of the Athletic Programs of Certain Selected Schools in Minnesota," (Unpublished Master of Science Thesis, St. Cloud State College, 1962), p. 12.

¹³A Jury Survey, loc. cit.

The Educational Policies Commission has stated that the following problems have disappeared in some cities where programs are supported through tax funds:

1. The high school athletic program has ceased to be a commercial enterprise, dependent on gate receipts. Outside pressures for post-season, charity, all-state, and "curtain raiser" games have been eliminated.

2. More adequate health and safety protection is accomplished by having fewer games and contests, avoiding play during inclement weather, providing safe equipment and safe transportation, and valuing the health of the participant above the winning of the game.

3. Most football games are now played on weekend afternoons, with resulting decrease in such problems as vandalism and rowdiness.

4. All schools within a system are assured of equal quality of equipment and supplies. Through central purchasing savings can be had.

5. Some of the hidden costs of public high schools, athletic fees, are reduced for the student.¹⁴

The Educational Policies Commission concludes that "financing the interscholastic athletic program through public funds removes the pressure from the coach to win games and allows him to proceed with his task of coaching in a more normal and dignified manner."¹⁵

Ahern states that the financing and method of financing of interscholastic athletics is a major consideration because of the inflationary tendencies in the economy and the inability of school districts to accept full responsibility of the financing of all phases of an athletic program.¹⁶

¹⁴Educational Policies Commission, loc. cit.

¹⁵Ibid.

¹⁶Ahern, loc. cit.

Regarding the legal obligation of the state to the overall efforts of the educational program, the Constitution of South Dakota (Article VIII, Section 1) states:

The stability of a republican form of government depending on the morality and intelligence of the people, it shall be the duty of the legislature to establish and maintain a general and uniform system of public schools wherein tuition shall be without charge and equally open to all: and to adopt all suitable means to secure to the people the advantages and opportunities of education.

The CPRR states that the schools of South Dakota need a renaissance of purpose, awakened interest among citizens, renewed professional zeal, and essential changes in organization and financial support to give the total system a strong thrust forward toward improving and equalizing the quality of educational opportunity available to the children and youth of the state.¹⁷

The responsibility of informing the public of the needs, objectives and goals of interscholastic athletic activities is that of the administrator and coach.¹⁸ To provide protection for those handling the athletic funds, some schools give publicity to the financial reports of the athletic program in order that the public may be informed as to the manner in which funds are being spent.¹⁹

Anderson and Davies state that the administrator's responsibility to the student body is to create a kind of educational program that will result in the maximum possible holding power for every

¹⁷CPRR, loc. cit.

¹⁸Weber, loc. cit.

¹⁹Fisher, loc. cit.

student--that the general objectives of education are acquisition of subject matter and simple skills (expanded to how to use leisure time effectively) cultural and aesthetic appreciation, economic understanding and vocational competency, good citizenship and a well-rounded sense of moral and spiritual values.²⁰

Ahern states that if interscholastic athletics constitute a real part of the school program and are a distinct part of teaching, then it must be understood that the work of the coach-teacher is comparable to the work of the classroom teacher.²¹

Cooper in a comparison of athletes and non-athletes states that the athlete is:

1. more outgoing and socially confident.
2. more socially aggressive, dominant and leading.
3. higher social adjustment as rated by both teachers and peers, also higher in prestige and social status.
4. has more self-confidence.
5. less anxious and more emotionally stable.
6. stronger competitor.
7. less compulsive.
8. has greater tolerance for physical pain.
9. has lower feminine interest and higher masculine one.²²

²⁰Vivienne Anderson and Daniel R. Davies, Patterns of Educational Leadership (Englewood Cliffs, New Jersey: Prentice-Hall, Incorporated, 1956), p. 194.

²¹Ahern, loc. cit.

²²Lowell Cooper, "Activity and Personality: A Review of the Literature," The Research Quarterly 40:17-21, 1969.

Lindgren states that a child needs "rewarding social contacts" to obtain satisfaction from relationships with other people and that anxiety develops when the basic needs are blocked, disturbed, frustrated or threatened.²³

Physical education tends to provide for rewarding social contacts by reducing the cause of anxiety. Wrightstone, through tests, showed that children from activity schools scored higher in such fields as knowledge of current affairs, honesty, cooperation, critical thinking, breadth of interests and creative ability.²⁴

Merrill states that in the American society competition, as such, is considered important.²⁵ Park and Burgess define competition as the "process through which the distributive and ecological order of society is created."²⁶ In athletic activities knowledge is gained not only of competing but also of restraining oneself to comply to the rules.²⁷

²³Henry Clay Lindgren, Educational Psychology in the Classroom (New York: John Wiley and Sons, 1956), pp. 25-32.

²⁴J. W. Wrightstone, Appraisal of Newer Elementary School Practices (New York: Bureau of Publications, Teacher College, Columbia University, 1938), cited by Lindgren, *Ibid.*, 289-290.

²⁵Francis E. Merrill, Society and Culture (Englewood Cliffs, New Jersey: Prentice-Hall, Incorporated, 1957), pp. 400-401.

²⁶Robert E. Park and Ernest W. Burgess, Introduction to the Science of Sociology (Chicago: University of Chicago Press, 1924), p. 51.

²⁷Merrill, loc. cit.

There is a realization that major problems of the schools today revolve around one basic problem--financing. However, the returns from investment in education are indispensable to the stability and progress of this state. Investment in education brings returns essential in this kind of society. It yields economic dividends in the form of a higher standard of living and greater national security. It provides leaders. Without adequate schools, the doors of opportunity will be closed to many.²⁸

The Research Division of the National Education Association reports that in South Dakota support to public education by the state in 1968-1969, constituted 11.4 percent of the total cost of the program. The national average of state support to public education was 39.9 percent of the total cost.²⁹

In the Committee on Educational Finance's report, it was stated that "the State Department of Public Instruction, the public colleges and universities, the South Dakota Education Association, and the South Dakota School Boards Association should strengthen their commitment to research and development as a means to assist in the improvement of education."³⁰

²⁸Committee on Educational Finance, loc. cit.

²⁹Beatrice C. Lee (ed.), Rankings of the States--1970 (Washington, D. C.: Research Division: National Education Association, 1970), p. 46.

³⁰Committee on Educational Finance, loc. cit.

SUMMARY

Each school district within the United States submits a budget. Interscholastic athletics should be a part of that budget. Interscholastic athletics are an actual part of the educational institution and as such the entire expense of the interscholastic athletic program should be accepted by the school district.

South Dakota has an obligation for the maintenance of equal opportunity in education. The NEA report indicates that there may not be equal opportunity for all within the educational areas of South Dakota.

The responsibility of informing the public of needs, objectives, and goals of interscholastic athletics is that of the administrator and coach. The needs, objectives, and goals have become confused and obscured because of the limitations of finance.

CHAPTER III

METHODS AND PROCEDURES

The purpose of this study was to determine how interscholastic athletics were financed in the public high schools of South Dakota during the school year 1968-1969.

Areas of financing to be investigated

The cost of interscholastic athletics was separated into the areas of football, basketball, wrestling, track and others. The term others refers to all school sponsored interscholastic athletic activities except those mentioned above. The cost was further subdivided within each of the activities into administration, coaching, meals and lodging, transportation, officiating, equipment, and expendable items. The study included the determination of the number of students participating in various interscholastic sports and cost per participant in each activity.

Schools involved in the study

From the total list of 209 South Dakota public high schools, twenty public high schools were selected randomly from each of the classes as established by the South Dakota High School Activities Association (SDHSAA) for the 1968-1969 track and field season. The classes were "AA," "A," and "B" as determined by the school population. The SDHSAA reported that the schools were classified according to enrollment size, the class "AA" being a static thirty-two members. The

thirty-two "AA" high schools have the largest pupil enrollment. The "A" class embraces the high schools with an enrollment size of 151 or more pupils enrolled but not to be included in the "AA" class. The "B" class includes the high schools with an enrollment of one hundred fifty pupils or less.¹ All high schools classified as private schools were excluded from this study. A total of sixty public high schools were selected randomly for investigation.

Entering the table of random numbers, the twenty-nine public high schools listed in the "AA" class (Appendix D) were given a number of one to twenty-nine. The fifty-nine public high schools listed in the "A" class (Appendix E) were given a number of one to fifty-nine. The 121 public high schools listed in the "B" class (Appendix F) were given a number of 01 to 121. A chart was designed for each of the classes and coded A through T. The code A through T was employed for each classification to keep the data confidential for reporting.

A position in the table was haphazardly selected for each class. From the selected position, for the "AA" and "A" classes, the last two digits of the set were charter. A horizontal pattern of selection was then followed until the twenty schools were selected for each class. The schools were placed on the A-through-T chart in the order of selection from the table. The same method was used for the "B" class of schools with the exception of using the last three digits of each set of the table.

¹"Newsletter," South Dakota High School Activities Association (September, 1968), p. 4.

Because of the nature of this study, the names of the selected schools were kept strictly confidential. Only the investigator had access to the information.

Gathering and tabulating the data

The survey method of utilizing the questionnaire technique was employed in conducting the study. Scott states that the general purposes of the survey method are to reveal current conditions, to point up the acceptability of the status quo, and to show the need for changes.²

Good and Scates state that the versatility of the questionnaire and the freshness of its returns render it an indispensable instrument for securing current information.³

The questionnaire was constructed in part as a checklist. The remainder of the questionnaire required statistical information pertaining to the high school interscholastic athletic program.

In preparing the original draft of the questionnaire and subsequent drafts, the investigator conferred with many sources for pertinent information, additions, deletions, and corrections. Among the sources were the investigator's advisors, a professor in the educational department, graduate students at South Dakota State University, and a state auditor for the state of South Dakota.

²Gladys M. Scott, Research Methods in Health, Physical Education and Recreation (New York: Harper and Brothers Company, 1967), p. 253.

³Carter V. Good and Douglas E. Scates, Methods of Research (New York: Appleton Century and Crofts, Incorporated, 1954), p. 614.

All pilot studies were conducted for clarity and understanding. The questionnaire was also sent to several high school administrators as a pilot study. Additions, deletions, and corrections were made following the pilot studies. The final draft of the questionnaire was divided into four parts (Appendix B).

A combination letter of transmittal and sponsorship (Appendix A) was prepared. This letter and the accompanying questionnaire were mailed on March 16, 1970, to the sixty selected public high school superintendents in South Dakota. Included was a self-addressed envelope for the return of the completed coded questionnaire by March 30, 1970. On April 2, 1970, a follow-up letter (Appendix C) was sent to all superintendents of the public high schools who had not returned the questionnaire to secure a greater return.

Summary of returns

Of the sixty questionnaires sent to the superintendents of the randomly selected public high schools forty-nine, or 81.67 percent, were completed and returned. Of the twenty "AA" high schools fifteen, or 75.0 percent, completed and returned the questionnaire. Of the twenty "A" high schools sixteen, or 80.0 percent, completed and returned the questionnaire. Of the twenty "B" high schools eighteen, or 90.0 percent, completed and returned the questionnaire.

CHAPTER IV

ANALYSIS AND DISCUSSION OF RESULTS

The purpose of this study was to determine how interscholastic athletics are financed in the high schools of South Dakota. Chapter IV presents the statistical analysis of the data obtained by use of the questionnaire and the discussion of these statistics as they pertain to the purpose.

Organization of the data for analysis

The data obtained from the survey are reported in table form. Those schools not returning the questionnaire or who failed to complete certain areas of the information are recorded in the tables as "no data." It was also noted that certain schools reported "no" budget for interscholastic athletic activities; yet they reported certain monies were made available for various athletic activities. The investigator recorded, in table form, monies made available for interscholastic athletic activities.

Findings

The questionnaire was mailed to each of the superintendents of the sixty randomly selected public high schools which compete in interscholastic athletics and are members of the South Dakota High School Activities Association in the State of South Dakota.

Table 1 describes the number and percentage of questionnaires returned by the superintendents of the responding high schools.

Table 1
Selected Schools Responding to Questionnaire

	"AA"	"A"	"B"	Total
Number surveyed	20	20	20	60
Respondents	15	16	18	49
Percentage of returns	75.0%	80.0%	90.0%	81.67%

A total of forty-nine, or 81.67 percent, high school superintendents returned the questionnaire. Fifteen, or 75.0 percent, class "AA" high school superintendents returned the questionnaire. Sixteen, or 80.0 percent, class "A" high school superintendents returned the questionnaire. Eighteen, or 90.0 percent, class "B" high school superintendents returned the questionnaire.

Part I of the questionnaire consisted of five questions and the responses provide information about the athletic budget of the randomly selected high schools in South Dakota.

Table 2 shows the data regarding two information questions seeking to establish the status of the athletic budget in the selected public high schools in South Dakota. Superintendents were asked to reveal whether or not the athletic budget was a separate budget within the total school budget. If the high school had a separate athletic budget, was it then divided into separate interscholastic athletic activities?

Table 2

The Status of the Interscholastic Athletic Budget
Within the Total School Budget

Statement	"AA"		"A"		"B"		Total	
	yes	%	yes	%	yes	%	yes	%
Athletic budget within total school budget	11	73.33	10	62.5	4	22.22	25	51.02
Separate budget by activities	9	81.82	4	40.	0	0	13	52.

The return of the questionnaire (81.67 percent) makes it possible to establish the financial status of interscholastic athletics in the selected high school in the state of South Dakota.

Twenty-five, or 51.02 percent, of the forty-nine responding selected high schools in South Dakota have a separate budget for interscholastic athletics included in the total school budget. Therefore, twenty-four, or 48.98 percent, of the forty-nine responding selected high schools do not have a separate budget for interscholastic athletics included in the total school budget. Eleven, or 73.33 percent, of the fifteen responding selected class "AA" high schools have a separate budget for interscholastic athletics included in the total school budget. Four, or 26.67 percent, of the fifteen responding selected class "AA" high schools do not have a separate budget for interscholastic athletics in the total school budget. Ten, or 63.5 percent, of the sixteen responding selected class "A" high schools have a separate budget for interscholastic athletics in the total school

budget. Six, or 37.5 percent, of the sixteen responding class "A" high schools do not have a separate budget for interscholastic athletics in the total school budget. Four, or 22.22 percent, of the eighteen responding selected class "B" high schools have a separate budget for interscholastic athletics in the total school budget. Fourteen, or 77.78 percent, of the eighteen responding selected class "B" high schools do not have a separate budget for interscholastic athletics in the total school budget.

Thirteen, or 52.0 percent, of the twenty-five responding selected high schools in South Dakota which have a separate budget for interscholastic athletics in the total school budget have divided the interscholastic budget into separate interscholastic athletic activities, for example football and basketball. Therefore, twelve, or 48.0 percent of the twenty-five, reported they do not divide the interscholastic athletic budget into separate athletic activities. Nine, or 60.0 percent, of the twenty-five responding selected high schools in South Dakota which have a separate budget for interscholastic athletics in the total school budget do not have the interscholastic budget divided into separate interscholastic athletic activities. Nine, or 81.82 percent, of the eleven responding selected class "AA" high schools have divided the interscholastic athletic budget into separate interscholastic athletic activities. Two, or 18.18 percent, of the eleven responding selected class "AA" high schools do not have the interscholastic athletic budget divided into separate interscholastic athletic activities. Four, or 40.0 percent, of the ten responding selected class "A" high

schools have divided the interscholastic athletic budget into separate interscholastic athletic activities. Six, or 60.0 percent, of the ten responding selected class "A" high schools do not have the interscholastic budget divided into separate interscholastic athletic activities. None of the responding selected class "B" high schools have divided the interscholastic athletic budget into separate interscholastic athletic activities.

Table 3 provides the results of an information question seeking to determine which fund(s) is/are interscholastic athletics financed if a separate athletic budget is not included in the total school budget. Of the reporting schools, all used one or more funds to finance interscholastic athletics.

Of the twenty-four, or 48.98 percent, of responding selected high schools in South Dakota which did not have a separate budget for interscholastic athletics in the total school budget, nine, or 37.5 percent, financed all or part of interscholastic athletics from the general fund; sixteen, or 66.67 percent, financed all or part of interscholastic athletics from the athletic fund; thirteen, or 54.17 percent, financed all or part of interscholastic athletics from the activities fund; and no school reported financing interscholastic athletics by "other" means.

Of the four responding selected class "AA" high schools which did not have a separate budget for interscholastic athletics in the total school budget, one or 25.0 percent, financed interscholastic athletics from the general fund; three, or 75.0 percent, financed all or part of interscholastic athletics from the athletic fund; two or 50.0 percent, financed all or part of interscholastic athletics from the activities fund.

Table 3

Source of Fund(s) if a Separate Athletic Budget
Is not Included in the Total School Budget

Class	Code	General Fund	Athletic Fund	Activities Fund
"AA"	B		X	X
	C		X	
	F		X	
	Q	X		X
"A"	A	X	X	
	I		X	
	K		X	
	O			X
	P	X		X
"B"	A		X	X
	B		X	X
	C			X
	D			X
	F	X	X	
	G			X
	I	X	X	X
	J		X	
	K			X
	N		X	
	O		X	
	Q	X		
	S	X		
T			X	

Of the five responding selected class "A" high schools which did not have a separate budget for interscholastic athletics in the total school budget, four, or 80.00 percent, financed all or part of interscholastic athletics from the general fund; four, or 80.00 percent, financed all or part of interscholastic athletics from the athletic fund; four, or 60.00 percent, financed all or part of interscholastic athletics from the activities fund.

Fourteen of the eighteen responding selected class "B" high schools did not have a separate budget; four, or 28.57 percent, financed all or part of interscholastic athletics from the general fund; nine, or 64.29 percent, financed all or part of interscholastic athletics from the athletic fund; eight, or 57.14 percent, financed all or part of interscholastic athletics from the activities fund.

Table 4 presents information pertaining to the total amount of money budgeted into the interscholastic athletic activities by the responding selected high schools for the year 1968-1969.

Table 4

The Interscholastic Athletic Budget for 1968-1969

Code	"AA"	"A"	"B"
A	No Data	\$ 8,000.00	\$ 3,600.00
B	\$ 7,413.28	4,000.00	No Data
C	No Data	3,000.00	No Data
D	No Data	No Data	3,500.00
E	12,000.00	No Data	2,000.00
F	53,339.90	8,000.00	No Data
G	24,000.00	2,500.00	4,574.00
H	18,967.01	1,800.00	No Data
I	9,000.00	No Data	1,100.00
J	No Data	1,500.00	600.00
K	No Data	No Data	No Data
L	10,039.05	3,500.00	1,200.00
M	1,000.00	No Data	1,000.00
N	9,268.00	8,980.72	1,500.00
O	25,709.02	2,400.00	No Data
P	No Data	1,200.00	No Data
Q	10,000.00	2,500.00	No Data
R	12,896.72	4,000.00	No Data
S	17,687.24	No Data	600.00
T	5,000.00	300.00	1,500.00
Total	\$216,320.22	\$51,680.72	\$21,174.00
Mean	\$ 15,451.44	\$ 3,975.44	\$ 1,924.91

A total of \$289,174.94 was budgeted into interscholastic athletic activities for the school year 1968-1969 by the thirty-nine responding selected high schools in South Dakota. Of interest is the fact that only twenty-five responding selected high schools reported having an interscholastic athletic budget as part of the total school budget. Fourteen responding selected class "AA" high schools budgeted a total of \$216,320.22, a mean of \$15,451.44 per school. Thirteen responding selected class "A" high schools budgeted a total of \$51,680.72, a mean of \$3,975.44 per school. Eleven responding selected class "B" high schools budgeted a total of \$21,174.00, a mean of \$1,924.91 per school.

Table 5 presents information pertaining to the total amount of money budgeted into the interscholastic football program for the school year 1968-1969 by the responding selected high schools in the state of South Dakota.

Table 5
The Interscholastic Football Budget

Code	"AA"	"A"	"B"
A	No Data	\$ 2,000.00	No Data
B	\$ 2,816.66	1,600.00	No Data
C	No Data	1,000.00	No Data
D	No Data	No Data	\$1,500.00
E	No Data	No Data	No Data
F	13,002.38	2,550.00	No Data
G	10,000.00	No Data	No Data
H	3,700.00	No Data	No Data
I	No Data	No Data	No Data
J	No Data	No Data	No Data
K	No Data	No Data	No Data
L	1,700.00	No Data	No Data
M	No Data	No Data	No Data
N	No Data	2,360.72	No Data
O	8,213.80	1,200.00	1,500.00
P	No Data	No Data	No Data
Q	No Data	No Data	No Data
R	4,349.40	600.00	No Data
S	4,951.61	No Data	750.00
T	No Data	No Data	No Data
Total	\$48,733.85	\$11,310.72	\$3,750.00
Mean	\$ 6,091.73	\$ 1,615.82	\$1,250.00

A total of \$63,794.57 was budgeted into the football program for the school year 1968-1969 by the eighteen responding selected high schools in South Dakota. Eight responding selected class "AA" high schools budgeted a total of \$48,733.85, a mean average of \$6,091.73 per school. Seven responding selected class "A" high schools budgeted a total of \$11,310.72, a mean average of \$1,615.82 per school. Three responding selected class "B" high schools budgeted a total of \$3,750.00, a mean average of \$1,250.00 per school.

Table 6 presents information pertaining to the total amount of money budgeted into the interscholastic basketball program for the school year 1968-1969 by the responding selected high schools in the state of South Dakota.

Table 6

The Interscholastic Basketball Budget

Code	"AA"	"A"	"B"
A	No Data	\$2,000.00	No Data
B	\$ 3,167.56	900.00	No Data
C	No Data	1,000.00	No Data
D	No Data	No Data	\$1,500.00
E	No Data	No Data	No Data
F	26,238.38	1,300.00	No Data
G	7,000.00	No Data	No Data
H	900.00	No Data	No Data
I	No Data	No Data	No Data
J	No Data	No Data	No Data
K	No Data	No Data	No Data
L	2,700.00	No Data	No Data
M	No Data	No Data	No Data
N	1,900.00	1,319.00	600.00
O	9,133.63	1,200.00	No Data
P	No Data	No Data	No Data
Q	No Data	No Data	No Data
R	4,490.00	175.00	No Data
S	3,287.90	No Data	500.00
T	<u>No Data</u>	<u>No Data</u>	<u>No Data</u>
Total	\$58,817.47	\$7,894.00	\$2,600.00
Mean	\$ 6,535.27	\$1,127.71	\$ 866.67

A total of \$69,311.47 was budgeted into the basketball program during the school year 1968-1969 by the nineteen responding selected high schools in South Dakota. Nine responding selected class "AA" high schools budgeted a total of \$58,817.47, a mean average of \$6,535.27 per school. Seven responding selected class "A" high schools budgeted a total of \$7,894.00, a mean average of \$1,127.71 per school. Three responding selected class "B" high schools budgeted a total of \$2,600.00, a mean average of \$866.67 per school.

Table 7 presents information pertaining to the total amount of money budgeted into the interscholastic wrestling program for the school year 1968-1969 by the responding selected high schools in the state of South Dakota.

Table 7

The Interscholastic Wrestling Budget

Code	"AA"	"A"	"B"
A	No Data	\$1,000.00	No Data
B	\$ 1,126.08	700.00	No Data
C	No Data	No Data	No Data
D	No Data	No Data	No Data
E	No Data	No Data	No Data
F	7,440.14	1,600.00	No Data
G	5,000.00	No Data	No Data
H	600.00	No Data	No Data
I	No Data	No Data	No Data
J	No Data	No Data	No Data
K	No Data	No Data	No Data
L	2,900.00	No Data	No Data
M	No Data	No Data	No Data
N	3,968.00	1,342.00	No Data
O	4,596.95	No Data	No Data
P	No Data	No Data	No Data
Q	No Data	No Data	No Data
R	1,546.00	2,435.00	No Data
S	5,190.45	No Data	No Data
T	No Data	No Data	No Data
Total	\$32,457.62	\$7,077.00	
Mean	\$ 3,606.40	\$1,415.40	

A total of \$39,534.62 was budgeted into the wrestling program during the school year 1968-1969 by the fourteen responding selected high schools in South Dakota. Nine responding selected class "AA" high schools budgeted a total of \$32,457.62, a mean average of \$3,606.40 per school. Five responding selected class "A" high schools budgeted a total of \$7,077.00, a mean average of \$1,415.40 per school. No responding selected class "B" high school reported budgeting for wrestling.

Table 8 presents information pertaining to the total amount of money budgeted into the interscholastic track program for the school year 1968-1969 by the responding selected high schools in the state of South Dakota.

Table 8

The Interscholastic Track Budget

Code	"AA"	"A"	"B"
A	No Data	\$1,000.00	No Data
B	\$ 302.98	700.00	No Data
C	No Data	600.00	No Data
D	No Data	No Data	\$ 500.00
E	No Data	No Data	No Data
F	6,722.30	1,300.00	No Data
G	2,000.00	No Data	No Data
H	1,400.00	No Data	No Data
I	No Data	No Data	No Data
J	No Data	No Data	No Data
K	No Data	No Data	No Data
L	300.00	No Data	No Data
M	No Data	No Data	No Data
N	1,300.00	1,240.00	300.00
O	3,006.59	No Data	No Data
P	No Data	No Data	No Data
Q	No Data	No Data	No Data
R	1,503.92	250.00	No Data
S	1,819.44	No Data	250.00
T	No Data	No Data	No Data
Total	\$18,355.23	\$5,090.00	\$1,050.00
Mean	\$ 2,039.47	\$ 848.33	\$ 350.00

A total of \$24,495.23 was budgeted into the track program for the school year 1968-1969 by the eighteen responding selected high schools in the State of South Dakota. Nine responding selected class "AA" high schools budgeted a total of \$18,355.23, a mean average of \$2,039.47 per school. Six responding selected class "A" high schools budgeted a total of \$5,090.00, a mean average of \$848.33 per school. Three responding selected class "B" high schools budgeted a total of \$1,050.00, a mean average of \$350.00 per school.

Table 9 presents information pertaining to the total amount of money budgeted into the "other" interscholastic athletic programs for the school year 1968-1969 by the responding randomly selected high schools in the state of South Dakota.

Table 9

The Interscholastic Budget for "Other" Athletic Activities

Code	"AA"	"A"	"B"
A	No Data	No Data	No Data
B	No Data	\$ 100.00	No Data
C	No Data	No Data	No Data
D	No Data	No Data	No Data
E	No Data	No Data	No Data
F	\$ 4,940.00	1,250.00	No Data
G	No Data	No Data	No Data
H	12,367.00	No Data	No Data
I	No Data	No Data	No Data
J	No Data	No Data	No Data
K	No Data	No Data	No Data
L	2,439.00	No Data	No Data
M	No Data	No Data	No Data
N	No Data	2,719.00	No Data
O	758.05	No Data	No Data
P	No Data	No Data	No Data
Q	No Data	No Data	No Data
R	1,846.10	540.00	No Data
S	2,437.78	No Data	No Data
T	No Data	No Data	No Data
Total	\$24,787.23	\$3,359.00	
Mean	\$ 4,131.21	\$1,119.67	

A total of \$28,146.23 was budgeted into the "other" interscholastic athletic program for the school year 1968-1969 by the responding selected high schools in South Dakota. Six responding selected class "AA" high schools budgeted a total of \$24,787.23, a mean average of \$4,131.21 per school. Three responding selected class "A" high schools budgeted a total of \$3,359.00, a mean average of \$1,119.67 per school. No responding selected class "B" high school reported budgeting for "other" interscholastic athletics.

Table 10 shows the results of an information question seeking to determine who in the randomly selected high schools was responsible for the preparation of the interscholastic athletic budget.

Table 10

Responsibility of Preparing the Interscholastic Athletic Budget

	"AA"	"A"	"B"	Total
Superintendent	2	6	11	19
Superintendent and Athletic Director	0	4	0	4
Superintendent, Athletic Director and Principal	0	0	2	2
Superintendent, Athletic Director, Principal and Coaches	0	0	1	1
Principal	0	1	0	1
Principal, Athletic Director, and Coaches	0	1	0	1
Athletic Director	10	3	1	14
Athletic Director and Coaches	0	0	0	0
Coaches	3	0	1	4
Did not prepare a budget	0	1	2	3

Of the forty-nine responding high schools, nineteen, or 38.78 percent, reported that the athletic budget was prepared only by the superintendent. Four, or 8.16 percent, reported that the superintendent and athletic director prepared the athletic budget. In two, or 4.08 percent, the superintendent, athletic director, and principal prepared the budget. In one, or 2.04 percent, the superintendent, athletic director, principal and coaches prepared the athletic budget. In one, or 2.04 percent, the principal solely prepared the athletic budget. In one, or 2.04 percent, the principal, athletic director, and coaches

prepared the budget. In fourteen, or 28.57 percent, the athletic director solely prepared the athletic budget. In four, or 8.16 percent, the coaches prepare the athletic budget. Three or 6.12 percent, of the schools reported that they did not prepare an athletic budget and indicated they expended monies as the need arose.

Part II of the questionnaire consisted of three questions and provides information about the source of revenue for financing the interscholastic athletic program in the randomly selected high schools in the state of South Dakota.

Table 11 pertains to information determining the source of revenue obtained to finance interscholastic athletics in the randomly selected high schools in South Dakota.

Table 11

Sources of Revenue for the Support of Interscholastic Athletics

	"AA"	"A"	"B"	Total
Public taxes	1	1	0	2
Public taxes and gate receipts	4	7	4	15
Public taxes, gate receipts and activity tickets	8	3	5	15
Gate receipts	0	0	3	3
Gate receipts and activity tickets	2	3	4	9
Gate receipts and others	0	1	1	2
Gate receipts and promotions	0	0	1	1
Gate receipts, promotions and activity tickets	0	0	1	1
Public taxes, gate receipts, activity tickets and promotions	0	1	0	1

Of the forty-nine responding high schools two, or 4.08 percent, reported that interscholastic athletics were financed entirely by public taxes. In fifteen, or 30.61 percent, public taxes and gate receipts were used to finance the interscholastic athletic program. In fifteen, or 30.61 percent, public taxes, gate receipts and activity tickets were used to finance the interscholastic athletic program. In three, or 6.12 percent, gate receipts were used to finance the interscholastic activity program. In nine, or 18.37 percent, gate receipts and activity tickets were used to finance interscholastic athletics. Two, or 4.08

percent, used gate receipts and other means to finance interscholastic athletics. One, or 2.04 percent, used gate receipts and promotions to finance interscholastic athletics. One, or 2.04 percent, used gate receipts, promotions and activity tickets to finance interscholastic athletics. One, or 2.04 percent, used public taxes, gate receipts, activity tickets, and promotions to finance interscholastic athletics.

Table 12 pertains to information about charging an admission fee at the entrance to high school interscholastic athletic contests of the randomly selected high schools in the state of South Dakota. As a point of clarity at this time, the questionnaire was not designed to determine specifically whether the school participated in the interscholastic activity. Therefore the percentage of schools charging at the entrance to the athletic event may be misleading.

Table 12

High Schools Charging an Admission Fee at the Entrance
of an Interscholastic Athletic Activity

	"AA"	"A"	"B"	Total
Football	15	16	16	47
Basketball	15	16	18	49
Wrestling	15	10	3	28
Track	3	3	1	7
Cross Country				
Golf				
Gymnastics	1			1
Tennis				

Forty-nine, or 100 percent, of the responding selected high schools in South Dakota charged an admission fee at the entrance to one or more of the interscholastic athletic activities. Forty-seven, or 95.92 percent, of the responding selected high schools charged an admission fee for interscholastic football contests. Forty-nine, or 100 percent, of the responding selected high schools charged an admission fee for interscholastic basketball contests. Twenty-eight, or 57.14 percent, of the responding selected high schools charged an admission fee for interscholastic wrestling contests. Seven, or 14.29 percent, of the responding selected high schools charged an admission fee for interscholastic track contests. One, or 2.04 percent, of the responding selected high schools charged an admission fee for interscholastic gymnastic contests. No responding selected high school reported charging an admission fee at cross country, golf, or tennis contests on the interscholastic level.

Fifteen, or 100 percent, of the fifteen responding selected class "AA" high schools in South Dakota charged an admission fee at the entrance to one or more of the interscholastic athletic activities. Fifteen, or 100 percent, of the responding selected high schools charged an admission fee for interscholastic football contests. Fifteen, or 100 percent, of the responding selected class "AA" high schools charged an admission fee for interscholastic basketball contests. Fifteen, or 100 percent, of the responding selected high schools charged an admission fee for interscholastic wrestling contests. Three, or 20 percent, of the responding selected class "AA" high schools charged an

admission fee for interscholastic track contests. One of the responding selected class "AA" high schools charged an admission fee for interscholastic gymnastic contests. No responding selected class "AA" high school reported charging an admission fee at cross country, golf, or tennis contests.

Sixteen, or 100 percent, of the responding selected class "A" high schools in South Dakota charged an admission fee at the entrance to one or more of the interscholastic athletic contests. Sixteen, or 100 percent, of the responding selected class "A" high schools charged an admission fee for interscholastic football contests. Sixteen, or 100 percent, of the responding selected class "A" high schools charge an admission fee for interscholastic basketball contests. Ten, or 62.5 percent, of the responding selected class "A" high schools charged an admission fee for interscholastic wrestling contests. Three, or 18.75 percent, of the responding selected high schools charged an admission fee for interscholastic track contests. No responding selected class "A" high school reported charging an admission fee at cross country, golf, gymnastics, or tennis contests.

Eighteen, or 100 percent, of the responding selected class "B" high schools in South Dakota charged an admission fee at the entrance to one or more of the interscholastic athletic activities. Sixteen, or 88.89 percent, of the responding selected class "B" high schools charged an admission fee for interscholastic football contests. Eighteen, or 100 percent, of the responding selected high schools charged an admission fee for basketball contests. Three, or 16.67 percent, of the responding

selected class "B" high schools charged an admission fee for interscholastic wrestling contests. One, or 2.04 percent, of the responding selected class "B" high schools charged an admission fee for interscholastic track contests. No responding selected class "B" high school reported charging an admission fee at cross country, golf, gymnastics, or tennis contests.

Table 13 pertains to information indicating to which fund the gate receipts of interscholastic athletic contests were credited.

Table 13

The Fund to Which Interscholastic Athletic Contest
Gate Receipts Were Credited

	"AA"	"A"	"B"	Total
General fund	2			2
Athletic Fund	13	15	15	43
Activities fund		1	3	4
Individual sport fund				
Other				

Table 11 shows that two schools (one "AA" and one "A") reported that they supported interscholastic athletics entirely by public taxes. Table 12 showed all schools charged an admission fee in one or more athletic activity. Table 13 shows that two of the "AA" schools credited gate receipts to the General Fund. The one "AA" school supporting athletics by public taxes reported that gate receipts were credited to

the general fund. The one "A" school supporting athletics by public taxes credited gate receipts to the athletic fund. Discrepancies in the reporting of accounting procedures are unexplainable by the investigator.

Forty-three, or 87.67 percent, of the respondents credited gate receipts to the athletic fund. Four, or 8.16 percent, of the respondents credited gate receipts to the activities fund. No schools reported crediting gate receipts to the individual sport fund or to any other fund.

Two, or 13.33 percent, of the fifteen responding selected class "AA" high schools in South Dakota credited athletic contest gate receipts to the general fund. Thirteen, or 86.67 percent, of the respondent "AA" schools credited gate receipts to the athletic fund.

Fifteen, or 93.7 percent, of the respondent class "A" schools credited gate receipts to the athletic fund and one reported crediting gate receipts to the activities fund.

Fifteen, or 83.33 percent, of the respondent class "B" schools reported crediting gate receipts to the athletic fund and three, or 16.67 percent, credited gate receipts to the activities fund.

Table 14 pertains to information about the total amount of money expended for each interscholastic athletic activity and the total monies expended. Five of the respondent schools failed to report about this area of information.

Table 14

The Total Amount of Money Expended for Each
Interscholastic Athletic Activity

	"AA"	"A"	"B"	Total
Football	\$103,734.27	\$ 32,118.24	\$17,812.36	\$153,664.87
Basketball	87,962.76	31,348.38	18,930.00	138,241.14
Wrestling	63,021.33	11,326.34	2,558.00	76,905.67
Track	61,400.61	14,420.09	8,305.00	84,025.70
Other	17,547.52	2,452.16	550.00	20,549.68
*Unspecified Expenditures	28,966.95	13,850.50		42,827.45
Total	\$362,633.44	\$105,515.71	\$48,155.36	\$516,204.51

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$516,204.51 was reported expended by forty-four of the forty-nine responding selected high schools in the state of South Dakota for interscholastic athletic activities for the school year 1968-1969. (Appendix G) The total cost of football was \$153,654.87; basketball, \$138,241.14; wrestling, \$76,905.67; track, \$84,025.70; and "other" athletic activities, \$20,549.68.

The responding class "AA" high schools expended a total of \$362,633.44. The fifteen responding class "AA" high schools expended an average of \$24,175.56 for interscholastic athletics per school. The responding class "A" high schools expended a total of \$105,515.71. The sixteen responding class "A" high schools expended an average of

\$7,536.84 for interscholastic athletics per school. The responding class "B" high schools expended a total of \$48,055.36. The eighteen responding class "B" high schools expended an average of \$3,203.69 for interscholastic athletics per school.

Table 15 pertains to information about the amount of money expended for the administration of the interscholastic athletic activities of the randomly selected high schools in the state of South Dakota.

Table 15

The Amount of Money Expended for Administering
Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 2,400.00	\$ 375.00	\$ 155.00	\$ 2,930.00
Basketball	2,450.00	625.00	180.00	3,255.00
Wrestling	2,400.00	75.00		2,475.00
Track	2,300.00	315.00	115.00	2,730.00
Other	1,500.00			1,500.00
*Unspecified Expenditure	24,658.00	1,695.00	550.00	26,903.00
Total	\$35,708.00	\$3,085.00	\$1,000.00	\$39,793.00

*Denotes interscholastic athletic administration expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$39,793.00 was reportedly expended by the twenty-two responding selected high schools of South Dakota in administering interscholastic athletic sports for the school year 1968-1969. The administrative cost of football was \$2,930.00; wrestling, \$2,475.00; track, \$2,730.00; and "other" interscholastic athletic activities, \$1,500.00.

The ten responding class "AA" high schools expended a total of \$35,798.00 for the administration of interscholastic athletics in 1968-1969. The eight responding class "A" high schools expended a total of \$3,085.00 for the administration of interscholastic athletics in 1968-1969. The four responding class "B" high schools expended a total of \$1,000.00 for the administration of interscholastic athletics in 1968-1969.

Table 16 pertains to information about the amount of money expended for the coaching of interscholastic athletic activities by the randomly selected high schools in the state of South Dakota.

Table 16

The Amount of Money Expended for Coaching
Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 36,994.00	\$ 9,438.00	\$ 5,760.00	\$ 52,192.00
Basketball	33,268.00	11,160.00	7,040.00	51,468.00
Wrestling	16,275.00	4,650.00	850.00	21,775.00
Track	26,845.00	7,240.00	3,525.00	37,610.00
Other	7,069.00	710.00		7,779.00
Total	\$120,451.00	\$33,198.00	\$17,175.00	\$170,824.00

A total of \$170,824.00 was reportedly expended by the forty-three responding selected high schools of South Dakota in coaching of interscholastic athletic sports for the school year 1968-1969. The coaching cost of football was \$52,192.00; basketball, \$51,468.00; wrestling, \$21,775.00; track, \$37,610.00; and "other" interscholastic athletics, \$7,779.00.

The fourteen responding class "AA" high schools expended a total of \$120,451.00 for the coaching of interscholastic athletics in 1968-1969. The thirteen responding class "A" high schools expended a total of \$33,198.00 for the coaching of interscholastic athletics in 1968-1969. The sixteen responding class "B" high schools expended a total of \$17,175.00 for the coaching of interscholastic athletics in 1968-1969.

Table 17 pertains to information about the amount of money expended for the transportation of interscholastic athletic activities by the randomly selected high schools in the state of South Dakota.

Table 17

The Amount of Money Expended for the Transportation
of Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 9,350.98	\$1,780.00	\$ 920.00	\$12,050.00
Basketball	10,854.71	4,050.00	2,350.00	17,254.71
Wrestling	7,103.57	1,515.00	230.00	8,848.57
Track	8,628.94	1,520.00	1,140.00	11,288.94
Other	1,281.40	225.00		1,506.40
*Unspecified Expenditure	2,500.00			2,500.00
Total	\$39,361.06	\$8,990.00	\$4,665.00	\$53,016.06

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$53,016.06 was reportedly expended by the thirty-one responding selected high schools of South Dakota in the transportation of interscholastic athletic activities for the school year 1968-1969. The transportation cost of football was \$12,050.00; basketball, \$17,254.71; wrestling, \$8,848.57; track, \$11,288.94; and "other" interscholastic athletics, \$1,506.40.

The twelve responding class "AA" high schools expended a total of \$39,361.06 for the transportation of interscholastic athletics in 1968-1969. The nine responding class "A" high schools expended a total of \$8,990.00 for the transportation of interscholastic athletics in 1968-1969. The ten responding class "B" high schools expended a total of \$4,665.00 for the transportation of interscholastic athletics in 1968-1969.

Table 18 pertains to information about the amount of money expended for the meals and lodging for interscholastic athletic activities by the randomly selected high schools in the state of South Dakota.

Table 18

The Amount of Money Expended for the Meals and Lodging
for Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 5,764.35	\$ 970.50	\$ 478.00	\$ 7,212.85
Basketball	8,745.50	2,036.90	940.00	11,722.40
Wrestling	7,056.93	956.94	405.00	8,418.87
Track	7,407.54	1,218.17	995.00	9,620.71
Other	1,357.95	82.16		1,440.11
*Unspecified Expenditure	1,100.00	100.00		1,200.00
Total	\$31,432.27	\$5,364.67	\$2,818.00	\$39,614.94

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$39,614.94 was reportedly expended by the thirty-eight responding selected high schools of South Dakota in meals and lodging for interscholastic athletic sports for the school year 1968-1969. The cost of meals and lodging for football was \$7,212.85; basketball, \$11,722.40; wrestling, \$8,418.87; track, \$9,620.71; and "other" interscholastic athletic activities, \$1,440.11.

The fourteen responding class "AA" high schools expended a total of \$31,432.27 for the meals and lodging for interscholastic athletics in 1968-1969. The thirteen responding class "A" high schools expended a total of \$5,364.67 for the meals and lodging for interscholastic athletics in 1968-1969. The eleven responding class "B" high schools expended a total of \$2,818.00 for the meals and lodging for interscholastic athletics in 1968-1969.

Table 19 pertains to information about the amount of money expended for the officials of interscholastic athletic activities by the randomly selected high schools in the state of South Dakota.

Table 19

The Amount of Money Expended for the Officials
of Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 6,571.58	\$ 3,275.62	\$2,584.36	\$12,431.56
Basketball	10,055.13	5,603.38	4,305.00	19,963.51
Wrestling	3,441.64	1,134.40	323.00	4,899.04
Track	172.50	175.00		347.50
Other				
*Unspecified Expenditure	1,500.00			1,500.00
Total	\$21,740.85	\$10,188.40	\$7,212.36	\$39,141.61

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendent.

A total of \$39,141.61 was reportedly expended by the forty-one responding selected high schools of South Dakota for officials of interscholastic athletic sports for the school year 1968-1969. The cost of officials for football was \$12,431.56; basketball, \$19,963.51; wrestling, \$4,899.04; track, \$347.50.

The fourteen responding class "AA" high schools expended a total of \$21,740.85 for the officials of interscholastic athletics in 1968-1969. The fourteen responding class "A" high schools expended a total of \$10,188.40 for the officials of interscholastic athletics in 1968-1969. The thirteen responding class "B" high schools expended a total of \$7,212.36 for the officials of interscholastic athletics in 1968-1969.

Table 20 pertains to information about the amount of money expended for the equipment of interscholastic athletic activities by the responding high schools in the state of South Dakota.

Table 20

The Amount of Money Expended for Equipment

	"AA"	"A"	"B"	Total
Football	\$32,451.18	\$14,044.12	\$ 6,850.00	\$53,345.30
Basketball	8,833.83	6,115.10	3,156.00	18,104.93
Wrestling	20,540.62	2,435.00	700.00	23,675.62
Track	9,257.66	3,798.17	2,075.00	15,130.83
Other	3,453.23	144.00	625.00	4,222.23
*Unspecified Expenditure		6,730.00		6,730.00
Total	\$74,536.52	\$33,266.39	\$13,406.00	\$121,217.91

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$121,217.91 was reported expended by forty-one responding selected high schools, eight did not report, of South Dakota for equipment of interscholastic athletic sports for the school year 1968-1969. The cost of equipment for football was \$53,345.30; basketball, \$18,104.93; wrestling, \$23,675.62; track, \$15,130.83; and "other" interscholastic athletics, \$4,222.23.

The fourteen responding class "AA" high schools expended a total of \$74,536.52 for the equipment of interscholastic athletics in 1968-1969. The fourteen responding class "A" high schools expended a total of \$33,266.39 for the equipment of interscholastic athletics in 1968-1969. The thirteen responding class "B" high schools expended a total of \$13,406.00 for the equipment of interscholastic athletics in 1968-1969.

Table 21 pertains to information about the amount of money expended for the expendable items of interscholastic athletic activities by the randomly selected high schools in the state of South Dakota.

Table 21

The Amount of Money Expended for the Expendable Items
of Interscholastic Athletic Activities

	"AA"	"A"	"B"	Total
Football	\$ 4,097.19	\$ 3,075.00	\$1,715.00	\$ 8,887.19
Basketball	5,248.12	2,638.00	1,500.00	9,386.12
Wrestling	1,968.59	1,250.00	250.00	3,468.59
Track	1,151.69	1,053.75	605.00	2,810.44
Other	2,030.50	1,289.00		3,319.50
*Unspecified Expenditure	9,800.00	1,721.50		11,521.50
Total	\$24,296.09	\$11,027.25	\$4,070.00	\$39,393.34

*Denotes interscholastic athletic expenditure totals not subdivided into the various sports by the reporting superintendents.

A total of \$39,393.34 was reported expended by the thirty-four responding selected high schools of South Dakota for expendable items of interscholastic athletics for the school year 1968-1969. The cost of expendable items of football was \$8,887.19; basketball, \$9,386.12; wrestling, \$3,468.59; track, \$2,810.44; and "other" interscholastic athletics, \$3,319.50.

The twelve responding class "AA" high schools expended a total of \$24,296.09 for expendable items in interscholastic athletics for the year 1968-1969. The thirteen responding "A" high schools expended a total of \$11,027.25 for expendable items in interscholastic athletics for the year 1968-1969. The nine class "B" high schools expended a total of \$4,070.00 for expendable items for the year 1968-1969.

Table 22 pertains to information about the number of participants in the various interscholastic athletic sports of the randomly selected high schools in the state of South Dakota.

Table 22

Number of Participants in the Various
Interscholastic Athletic Sports

	"AA"	"A"	"B"	Total
Football	1,556	603	391	2,550
Basketball	792	462	381	1,635
Wrestling	838	237	60	1,135
Track	1,026	467	337	1,830
Other	433	52	8	493
Total	4,645	1,821	1,177	7,643

A total of 7,643 participants was reportedly involved in the interscholastic athletic activities of the forty-nine responding selected high schools in the state of South Dakota. There were reported 2,550 participants in football, 1,635 participants in basketball, 1,135 participants in wrestling, 1,830 participants in track, and 493 participants in "other" interscholastic athletic activities. (Appendix H)

Table 23 pertains to information about the total cost of the interscholastic athletic program for each of the classes, the mean cost of the program within each of the classes, and the cost for each of the participants in each of the classes.

Table 23

Total Cost, Average Cost per School,
and Average Cost per Participant

	"AA"	"A"	"B"
Total cost	\$362,633.44	\$105,515.71	\$48,155.36
Average cost per school	24,175.56	7,536.84	3,203.69
Average cost per participant	78.07	57.94	40.91

The average cost of the interscholastic athletic program per participant in the randomly selected forty-nine high schools responding to the questionnaire was \$67.54. The average cost per participant in the interscholastic football program was \$60.26. The average cost per participant in the interscholastic basketball program was \$84.55. The average cost per participant in the interscholastic wrestling program was \$67.75. The average cost per participant in the interscholastic track program was \$45.92. The average cost per participant in "other" interscholastic programs \$41.68.

The fifteen responding class "AA" high schools expended \$78.07 per participant in interscholastic athletics for the year 1968-1969. The sixteen responding class "A" high schools expended \$57.94 per participant in interscholastic athletics for the year 1968-1969. The eighteen responding class "B" high schools expended \$40.91 per participant in interscholastic athletics for the year 1968-1969.

Summary and discussions of findings

The data revealed that twenty-five of the forty-nine responding high schools (51.02 percent) had an interscholastic athletic activities budget within the total school budget. Eleven of the responding schools were class "AA" schools, ten were class "A" schools, and four were class "B" schools. Of the schools having the interscholastic athletic budget within the total school budget, thirteen (52.0 percent) had the budget further divided into the various athletic sports. Nine of the thirteen schools were class "AA" schools, four were class "A" schools, and no responding class "B" high school reported subdividing the athletic budget. Of the twenty-four remaining schools, twenty-one indicated that they did have an athletic budget but that it was not part of the total school budget. Three schools failed to state who was responsible for preparing the budget, the indication being that they had no athletic budget.

Bucher states that money for educational purposes should be secured from proper sources and should be expended in light of the educational purposes of the community.¹ In light of what is accepted as sound educational planning, schools are not establishing or maintaining a budgetary policy, since only thirteen of the forty-nine schools had a budget which was part of the total school budget and subdivided into the various athletic sports. It also appears that the failure to establish a sound budgetary policy was compounded in relationship to the size (student enrollment) of the school.

¹Charles A. Bucher, Administration of School and College Health and Physical Education Programs (St. Louis: C. V. Mosby Co., 1967), p. 132.

Forty-seven schools reported that the athletic budget was not entirely financed by the school district. The failure to completely subsidize the athletic program with district money is indicated by the fact that forty-seven schools stated they subsidized athletics by gate receipts of interscholastic athletics, four schools subsidized athletics by use of promotions, and twenty-five schools subsidized athletics by use of the activity ticket.

Interscholastic athletics constitute a real part of the education program as indicated by a survey made by Nation's Schools. The athletic budget should be planned then according to goals, objectives, and purposes and should be established in accord with sound education policies.² The conclusion is that the responding schools, for the most part, do not comply with sound educational policies in establishing the interscholastic athletic budget. Business officials surveyed also propose that all athletic funds come from the general fund.³ Two responding schools reported that the entire interscholastic athletic program was financed by using the general fund. Weber believes that the failure to establish an athletic program totally supported by the school district leads to a win-at-any-cost philosophy.⁴ Certain

²A Jury Survey, "Athletic Funds Accounting," Nation's Schools, 62:70-71, March, 1958.

³Ibid.

⁴Robert L. Weber, "Public Pressures and Their Effect on Athletics," Current Administrative Problems, ed. Elmon L. Venier (AAHPER, 1960), pp. 103-106.

sports in South Dakota appear to be better financed than do others. Basketball on the "AA" level costs \$87,962.76 and has 792 participants. Track on the "AA" level costs \$61,400.61 and has 1,026 participants.

Bucher states that the fiscal management reflects the administrative program. It shows where the emphasis is, what is considered important in long range planning, and which are the activities that need development.⁵ It is concluded that an athletic program which is partially or totally subsidized by gate receipts, promotions, or activity tickets--as most schools in this South Dakota survey indicated to be true, will develop a win-at-any-cost philosophy and will attempt to restrict activities which are not able to pay at least a share of the expenses for their own existence. There can be little or no long-range planning because of the above factors. The responsibility of establishing the goals, objectives, and purposes of interscholastic athletics is that of the administrator and coach. It is also the responsibility of the administrator and coach to inform the public of the goals, objectives, and purposes of the interscholastic athletic program.⁶ This is not being carried out in many of the responding schools because they have no athletic budget upon which to project goals, objectives, and purposes. Fessender believes that all personnel concerned should be consulted in preparing the budget.⁷ This procedure

⁵Bucher, loc. cit.

⁶Weber, loc. cit.

⁷Fessender, loc. cit.

is not being followed in forty of the responding schools, again an indication that the athletic budget even when prepared is not one which is adequate in fulfilling the needs of all the personnel involved.

The class "AA" high schools responding spent a total of \$362,633.44 for interscholastic athletics, an average cost per school of \$24,175.56 and an average of \$78.07 for each of the 4,645 participants. The class "A" high schools responding spent a total of \$105,515.71, an average cost of \$7,536.84 per school and an average cost for each of the 1,821 participants of \$57.94. The class "B" high schools responding spent a total of \$48,155.36, an average cost per school of \$3,203.69 and an average cost for each of the 1,177 participants of \$40.91. The Commission on Professional Rights and Responsibilities reported that cost per pupil in the schools of South Dakota in 1968-1969 was \$567.00,⁸ the conclusion being that the cost of interscholastic athletics is of such magnitude as to require better handling of the finances.

The Constitution of South Dakota (Article VIII, Section 1) states that it is the responsibility of the legislature to establish and maintain a general and uniform system of public schools and that it is also the responsibility of the legislature to secure to the people the advantages and opportunities of education. The cost of interscholastic athletic activities is almost double in the class "AA" school per participant as opposed to the class "B" schools per

⁸Commission on Professional Rights and Responsibilities, South Dakota, A Statewide Study of Public School Finance and Conditions in the Schools (Washington, D. C.: National Education Association, October, 1968), p. 3.

participant cost. The State Legislature has not established and maintained a general and uniform system of public schools nor are the advantages and opportunities the same for all interscholastic athletic participants. If the advantages and opportunities could be construed to be the same for "AA" participants as for "B" participants, then the "AA" schools are spending more money but not actually improving the educational program within the area of interscholastic athletics. Either way, it has to be a disadvantage to one or the other.

The survey by Nation's Schools indicated that there should be no separation of funds within the school.⁹ A large percentage of the responding high schools (87.67 percent) credited contest gate receipts to the athletic fund rather than the general fund. This response indicates that in many cases the sport is financed in accordance with its ability to supply a ready amount of money to the athletic fund.

⁹A Jury Survey, loc. cit.

CHAPTER V

SUMMARY, CONCLUSIONS, IMPLICATIONS, AND RECOMMENDATIONS

Summary

The purpose of this study was to attempt to determine how interscholastic athletics are financed in the selected high schools of South Dakota.

From the total list of 209 public high schools in South Dakota, there were twenty-nine class "AA" schools, fifty-nine class "A" schools, and 121 class "B" schools. Twenty schools were selected from each of the classes by entering the table of random numbers. Of the twenty selected "AA" schools, fifteen reported data pertaining to this study. Of the twenty selected "A" schools, sixteen reported data pertaining to this study. Of the twenty selected "B" schools, eighteen reported data pertaining to this study.

The data, obtained from the questionnaire were tabulated and the information was placed in table form. Those schools not returning the questionnaire or who failed to complete certain areas of the information are recorded in the tables as "no data." The statistical results of each table and the explanation of these results were discussed following each table. The following is a summary of the findings:

1. Of the responding schools, 51.02 percent had an interscholastic athletic budget within the total school budget.

2. The remaining 48.98 percent of the schools financed their interscholastic athletic budget by various means, such as athletic fund, activities fund, and partially from the general fund.

3. Expenditures were double the amount of money that was budgeted into the interscholastic athletic program.

4. In terms of cost per participant, basketball was the most costly, followed by football, wrestling, and track, respectively.

5. Forty-six of the forty-nine schools did indicate that they prepared an athletic budget.

6. Of the forty-six, thirty-nine schools reported that the budget was prepared by a single member of the staff.

7. Interscholastic athletics of only two schools were financed completely through and by the school district.

8. Forty-three of the forty-nine responding schools credited gate receipts to the athletic fund.

9. A total of 7,643 participants were involved in interscholastic athletics in the forty-nine responding schools.

10. The cost per participant was almost double for the "AA" schools as opposed to the "B" schools.

Conclusions

Within the limitations of the study, the following conclusions were drawn:

1. Most schools do not follow sound accepted practices in establishing an interscholastic athletic budget.

2. The larger the enrollment size of the school, the greater the amount of money is spent per participant in interscholastic athletics.

3. Most schools are subsidizing their interscholastic athletic program by gate receipts, promotions, and activity tickets.

Implications

Within the limitations of this study, the following implications seem warranted, according to information in the "Review of Literature" and the findings of this survey.

1. The increase in cost implies that either the participants in the "AA" schools have an educational advantage over the class "A" and "B" participants, or that more money is being spent on the "AA" interscholastic athletic program without a corresponding improvement in the educational process.

2. The low percentage of state support to public education and the contrasting cost per participant in the respective classes of schools investigated, lead to the implication that: The State Legislature should establish an equitable and uniform system of education throughout the public schools of the state with respect to the opportunities and advantages of the interscholastic athletic activities educational program.

3. Greater standardization should be developed concerning the policies and procedures of financing the interscholastic athletic program.

4. A free public education is not evident in the educational area of interscholastic athletics.

Recommendations for further study

1. A study be completed to determine the correlation between the interscholastic athletic win-loss record and the amount of money expended for athletics in that particular high school.

2. In light of the substantial differences in cost per participant as reported by the three classes of schools, the following studies are recommended.

a. A correlated study be made of physical injuries for the "AA," "A," and "B" class high schools in South Dakota.

b. A study be completed to establish a correlation between motor ability, knowledge of the athletic sport, and sociability of the participant and the class school attended.

3. A study be completed to develop standardized and uniform budgetary procedures for the conduct of interscholastic athletics.

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South Dakota State University
Brookings, South Dakota 57007
March 12, 1984

Superintendent of Schools
Dear _____

As Superintendent of Schools in the Department of Health, Physical Education,
and Recreation at South Dakota State University, I am requesting to
conduct a study of the _____ of _____ in
_____ of _____ in _____.

The study will be conducted in _____ and will include
_____ and _____ of _____.

APPENDIXES

APPENDIX A

South Dakota State University
Brookings, South Dakota 57006
March 15, 1970

Superintendent of Schools

Dear Sir:

As a graduate assistant in the Department of Health, Physical Education, and Recreation at South Dakota State University, I am endeavoring to complete a study for the Master of Science Degree. My thesis title is "Policies and Procedures of Financing Interscholastic Athletics in Selected Public High Schools in South Dakota."

In an attempt to accomplish my objectives, I have randomly selected twenty public high schools from each of the classifications (AA, A, and B) for the 1968-1969 track and field season as established by the South Dakota High School Activities Association. A questionnaire has been prepared for each of the superintendents of the randomly selected schools.

As your school was randomly selected, I am seeking your assistance. It is my sincere hope that you or a designated person will take the time to participate in this survey.

I would appreciate your answering the questionnaire and returning it by March 30, 1970. A self-addressed envelope is enclosed for your use.

Due to the nature of this survey, all randomly selected schools will be coded and data will be kept strictly confidential. None of the selected schools will be specifically mentioned by name. Only the investigator will have access to this information.

Sincerely yours,

Bill Wheeler, Graduate Assistant
Department of Health, Physical
Education and Recreation

This thesis study has been approved by the Health, Physical Education and Recreation Department at South Dakota State University. I would appreciate any assistance you can give Mr. Wheeler.

Stanley J. Marshall
Director of Health, Physical
Education, Recreation and Athletics
South Dakota State University

APPENDIX B

INFORMATION CONCERNING THE FINANCING OF INTERSCHOLASTIC ATHLETICS
IN RANDOMLY SELECTED HIGH SCHOOLS IN SOUTH DAKOTA

Part I

THE ATHLETIC BUDGET

Yes No 1. Do you have a separate budget for interscholastic athletics included in the total school budget? Please circle the correct answer.

Yes No 2. If you have an interscholastic athletic budget, do you divide it into separate interscholastic athletic activities, i.e. football, basketball. Please circle the correct answer.

3. If the answer to question #1 was "no" from what fund(s) are interscholastic athletics financed? Please check appropriate fund.

_____ general fund
 _____ athletic fund
 _____ activities fund
 _____ others _____

4. What amount was budgeted into each of the following high school interscholastic athletic activities for the year 1968-1969?

	AMOUNT
total athletic budget	\$ _____
football	_____
basketball	_____
wrestling	_____
track	_____
others (all but these listed above)	_____

5. Whom of the following is responsible for the preparation of the interscholastic athletic budget? Please check appropriate space.

_____ superintendent
 _____ high school principal
 _____ business manager (or comparable title)
 _____ athletic director
 _____ other _____

2. For the following table, declare as accurately as possible the amount of money expended for transportation as budgeted from the athletic fund, equipment that was purchased during the year, and expendable items, i.e. first aid, towels, marking for the track and football fields

	transportation	meals and lodging	officials	equipment	expendable items
football					
basketball					
wrestling					
track					
other					
total					

Part IV

PARTICIPANTS

List the number of participants who took part in practice for the high school interscholastic athletic competition. A participant is a member of an athletic squad that is maintained for interscholastic competition on the high school level.

football	_____
basketball	_____
wrestling	_____
track	_____
other	_____
total	_____

APPENDIX C

South Dakota State University
Brookings, South Dakota 57006
April 2, 1970

Superintendent of Schools

Dear Sir:

Some time ago superintendents of randomly selected public high schools in South Dakota were mailed a questionnaire concerning the financial status of interscholastic athletics in their school system. The questionnaires were to be completed and returned to me. To date, 75 percent of the selected schools in the state have returned the questionnaire.

Upon checking my records, I see that you have not returned the questionnaire and I am most hopeful that I may include your data in my study. If you have misplaced the original or did not receive one, please find another copy of the questionnaire enclosed to be completed by you or a member of your staff.

The validity of my research is dependent on the percentages of returns that I receive. Therefore, it is essential that all questionnaires be returned. Will you please take a few moments of your time and fill out the enclosed questionnaire. A self-addressed stamped envelope is enclosed for your convenience in mailing the questionnaire.

All selected schools are coded and the data obtained will be kept strictly confidential. Only the investigator will have access to this information.

If your questionnaire is now in the mail, please disregard this letter. Thank you.

Sincerely yours,

Bill Wheeler
Graduate Assistant
Department of Health, Physical
Education and Recreation

APPENDIX D

LIST OF CLASS "AA" PUBLIC HIGH SCHOOLS IN SOUTH DAKOTA
1968-1969

Milbank
Sisseton
Watertown
Webster
Aberdeen Central
Mobridge
Redfield
Brandon Valley
Brookings
Madison
Canton
Sioux Falls Lincoln
Sioux Falls Washington
Chamberlain
Huron
Miller
Mitchell
Mission - TCHS
Vermillion
Winner
Yankton
Hot Springs
Douglas
Pierre
Rapid City
Belle Fourche
Lead
Spearfish
Sturgis

APPENDIX E

LIST OF CLASS "A" PUBLIC HIGH SCHOOLS IN SOUTH DAKOTA
1968-1969

Britton	Beresford
Clark	Centerville
Clear Lake	Elk Point
Estelline	Harrisburg
Groton	Hartford-West Central
Rosholt	Lennox
Waubay	Lyons-Tri Valley
White-Deubrook	Alexandria
Cheyenne-Eagle Butte	Burke
Eureka	Gregory
Gettysburg	Howard
Lemmon	Kimball
McIntosh	Parkston
McLaughlin	Platte
Selby	Avon
Timber Lake	Lake Andes
Arlington	Marion
Dell Rapids	Menno
DeSmet	Parker
Flandreau	Scotland
Garretson	Tyndall
Volga-Sioux Valley	Wagner
Faulkton	Custer
Ft. Pierre - SCHS	Deadwood
Highmore	Martin - BCHS
Ipswich	Newell
Leola	Phillip
Northville-Northwestern	Pine Ridge-Ogalala
Wessington Springs	Wall
Alcester	

APPENDIX F

LIST OF CLASS "B" PUBLIC HIGH SCHOOLS IN SOUTH DAKOTA
1968-1969

Bradley	Lake Norden	Emery
Bristol	Lake Preston	Ethan
Conde	Oldham	Forestburg
Coronna	Ramona	Lane
Florence	Rutland	Letcher
Henry	Waverly	Montrose
Kidder	Willow Lake	Mt. Vernon
Langford	Agar	Plankinton
New Effington	Blunt	Salem
Pierpont	Doland	Spencer
Reville	Gann Valley	Stickney
Roslyn	Harrold	White Lake
South Shore	Hitchcock	Armour
Summit	Hoven	Bonesteel
Veblen	Onida	Colome
Wilmot	Orient	Delmont
Bison	Reliance	Fairfax
Bowdle	Tulare	Freeman
Claremont	Wessington	Gayville
Cresbard	Wolsey	Geddes
Dupree	Woonsocket	Springfield
Frederick	Baltic	Tabor
Blenham	Canistota	Tripp
Hecla	Canova	Witten
Herreid	Carthage	Wood
Hosmer	Chancellor	Buffalo
Isabel	Chester	Draper
Java	Colman	Edgemont
Pollock	Egan	Faith
Roscoe	Hudson	Hill City
Wakpala	Hurley	Interior
Warner	Irene	Kadoka
Astoria	Jefferson	Kennebec
Bryant	Viborg	Midland
Castlewood	Volin	Murdo
Elkton	Wakonda	New Underwood
Erwin	Alpena	Oelrichs
Gary	Artesian	Presho
Hayti	Bridgewater	Vivian
Hazel	Corsica	White River
Iroquois		

APPENDIX G

TOTAL AMOUNT OF MONEY EXPENDED BY SELECTED PUBLIC
HIGH SCHOOLS IN SOUTH DAKOTA

School Code	"AA"	"A"	"B"
A		\$ 8,170.00	\$3,523.00
B	\$12,699.50	5,960.00	1,200.00
C	6,560.00	5,250.00	2,455.00
D			4,200.00
E	12,909.00		5,160.00
F	75,761.68	12,377.00	3,485.00
G	39,972.60	7,445.00	6,163.00
H	33,179.66		
I	13,457.00	2,305.12	1,550.00
J		3,848.91	2,540.00
K		7,573.00	3,040.00
L	20,689.80	12,130.00	1,700.00
M	10,465.00		2,100.00
N	12,865.00	12,370.72	4,675.00
O	27,641.93	5,180.00	
P			
Q	15,511.20	9,270.00	
R	18,784.36	7,984.00	3,544.36
S	22,621.93		3,395.00
T	39,514.78	5,651.96	

APPENDIX H

THE NUMBER OF PARTICIPANTS IN THE VARIOUS INTERSCHOLASTIC
ATHLETIC SPORTS OF THE RANDOMLY SELECTED
HIGH SCHOOLS OF SOUTH DAKOTA

Schools			
A		106	111
B	197	145	45
C	178	88	49
D			83
E	178		117
F	858	185	84
G	365	150	103
H	540	164	
I	261	128	51
J		89	98
K		155	86
L	213	235	25
M	180		66
N	113	245	76
O	285	90	49
P		460	
Q	125	90	62
R	301		65
S	474		125
T	272	135	