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1972-73.**

**University of North Carolina at Greensboro,  
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NON-TAX MONEY IN GUILFORD COUNTY SCHOOLS

1972-73

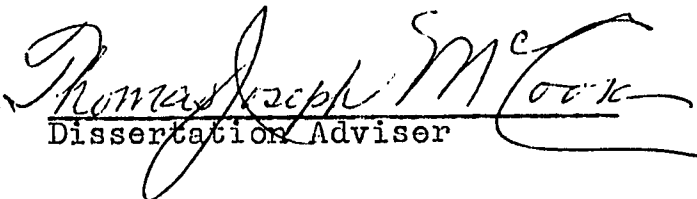
by

Ralph Russell Nelson

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Approved by

  
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APPROVAL PAGE

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NELSON, RALPH RUSSELL. Non-tax money in Guilford County Schools - 1972-73. (1973) Directed by: Dr. T. Joseph McCook. p. 156

This study was designed to analyze sources and expenditures of non-tax money in public schools of Guilford County during the 1972-73 school year. Receipts, expenditures, and donations of goods recorded by a total of thirty-eight public schools were studied.

Procedure followed four steps. First, a study was made of all receipts written during the 1972-73 school year by school treasurers within all Guilford County Schools. Receipts were classified and tables were produced from classifications.

Second, all invoices paid by public schools of Guilford County during the 1972-73 school year were examined. Amounts shown on invoices were classified in accordance with usage of materials or services. Tables were formed from classifications.

Third, a study of profits and cash donations made to or received by schools was conducted. Impact of non-tax monies on school programs was studied. This included a separate analysis of receipts and expenditures in the area of athletics.

Fourth, a study was made of donated goods received by public schools of Guilford County during the 1972-73 school year. Analyses were made of values and origins of donated goods.

The study determined that more than one million non-tax dollars were received and spent by the combined thirty-eight Guilford County Schools during the 1972-73 school year. This amount was in excess of \$10.00 per-student in average-daily-membership during the school year.

## ACKNOWLEDGMENTS

The writer wishes to express his most sincere appreciation to Dr. T. Joseph McCook for his guidance, criticism, and patience during the process of this study. Additional thanks are extended to the other committee members who aided in this study, Dr. Roland Nelson, Dr. Thomas Leary, and Dr. Joseph Bryson. Special gratitude goes to Dr. Bryson for his assistance in the writing of this study.

To his family, wife Faye, daughter Sharon, and son Russell, the writer dedicates this study.

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## CHAPTER I

## THE PROBLEM AND DEFINITIONS OF TERMS USED

For many years financing of public education has been a major topic for all levels of government as well as for writers. Many opinions have been expressed, and many times federal courts have been called into action to resolve disputes. In practically every instance both writers and courts have been involved with usage of tax monies in public schools. At no time has an analysis of non-tax monies within public schools been made.

## I. THE PROBLEM

Statement of the problem. It was the purpose of this study to make a complete analysis of all non-tax monies received and spent by the combined thirty-eight schools in the Guilford County System during the 1972-73 school year. The study has focused on: (1) amounts and sources of non-tax monies, (2) amounts and areas of expenditure of non-tax monies, (3) impact of non-tax monies, especially profits, on schools, and (4) monetary value of goods contributed to schools by organizations or individuals.

Importance of the study. Mr. E. P. Pearce, Jr., Superintendent of Guilford County Schools, has frequently stated the necessity of holding student costs to a minimum above normal tax-based revenues available to public schools.

Mr. Pearce has indicated that groups of citizens have presented to the Guilford County Board of Education searching questions concerning means of obtaining non-tax dollars by Guilford County Schools.

Related to concerns of the Superintendent are two major questions. First, should the Guilford County Board of Education abolish sales, fees, and charged admissions to school-related events, what impact would this have on present educational opportunities available to students in Guilford County Schools? Second, provided non-tax dollars are having a positive effect on student education, how much new tax money will be needed for Guilford County Schools to maintain the present level of instruction?

The amount of non-tax money received by Guilford County Schools during the 1972-73 school year was approximately 1.02 million dollars. The magnitude of this 1.02 million dollars is brought into better perspective by comparing this amount with the total Guilford County Budget for the 1972-73 school year. The following figures show the income of tax based money for both current expense and capital outlay budgets in the Guilford County Schools for 1972-73.

#### CURRENT EXPENSE BUDGET

Source	Amount
State	\$10,884,945.36
County Per Capital	2,030,811.00
District (Special School Tax)	2,621,855.00
Total Current Expense	\$16,119,820.96

## CAPITAL OUTLAY BUDGET

Source	Amount
Bonds	\$ 566,000.00
Advalorem Taxes	1,194,000.00
Private Donations	20,000.00
Total Capital Outlay	\$1,780,000.00

Thus the total Guilford County School's budget was \$17,899,820.96 from tax sources. The 1.02 million non-tax dollars was equal to 5.70 percent of the total tax based budget.

Another way of illustrating the magnitude of the 1.02 million non-tax dollars is to compare this amount with the revenue produced by Guilford County's Special School Tax. The Special School Tax (30 cents per \$100 assessed property valuation) produced \$2,621,855.00 for the 1972-73 school year. The 1.02 million non-tax dollars was equal to 40 percent of the Special School Tax revenue.

One can only conclude that non-tax money in Guilford County Schools is a significant amount. This study has attempted to bring into better focus this non-tax money.

The limitation of this study is that an exact interpretation of the findings can only apply to Guilford County Schools. However, regulatory agencies governing usage of non-tax money in all North Carolina public schools are similar for each unit. Therefore, this study does project inferences applicable to other units.

The study carries state-wide implications in that an approximate expenditure of a hundred million dollars per year in

North Carolina non-tax money may be estimated from the results. This figure has been obtained by projecting per-pupil non-tax expenditures in Guilford County to all students within the state.

## II. DEFINITIONS OF TERMS USED

Non-tax monies. Non-tax monies were monies within schools obtained from sources other than governmental agencies. Non-tax monies were interpreted so as to include fees approved by the Guilford County Board of Education.

Board-approved fees. Board-approved fees were charges made to students as authorized by the Guilford County Board of Education for the 1972-73 school year. Board-approved fees were interpreted so as to include charges to students for course needs, field trips, and library fines.

Transient collections. Schools on many occasions serve as collection agents for various organizations. These include teacher professional organizations, insurance companies, and others. Transient collections were interpreted so as to include all collections made by schools for other organizations.

Direct sales to students. Many schools operate school stores, sell ice cream, school pictures, and other items to students. Direct sales to students were interpreted so as to include all sales to students having a potential profit for schools.

School projects. Many schools have fund-raising projects during a school year. Projects in most instances are either school-wide candy or magazine sales to the general public with profits realized going to schools. School projects were interpreted so as to include all sales and activities involving the general public except sales or activities by individual school clubs or classes.

Athletics and physical education. In secondary schools it was necessary to combine physical education fees with athletic gate receipts even though the former are authorized by the Guilford County Board of Education. This combination was imperative because physical education departments and athletic teams interchange equipment and supplies. An expenditure for an item such as starting blocks could not be specified as either physical education or athletics since they are used both by regular physical education classes and by track teams during practice and at track meets. Therefore in schools with athletic teams competing on an interscholastic level athletics and physical education were considered to be one and the same. In schools without athletic teams competing on an interscholastic basis, expenditures for physical education were classified under instructional program expenditures.

Clubs and classes. In all secondary schools, and in some elementary schools, clubs and classes basically control their own monies. Though receipts for monies were written by

school treasurers and counter-signed by principals as required by law, accounts were still under control of club sponsors, officers, and memberships. All such clubs and classes kept an unofficial set of books. Therefore clubs and classes were interpreted so as to include groups within schools having officers and a sponsor, and a separate, though unofficial, set of books.

Instructional program expenditures. Instructional program expenditures were expenditures for materials or equipment used in instructional programs. These included materials or equipment required for special courses such as biology as well as more general items, such as duplicating paper used in most all courses.

General office expenditures. General office expenditures were expenditures necessary for the total school operation but not directly associated with instructional programs. Items such as stamps, office machinery, telephone bills, maintenance of building and grounds, and cleaning materials were classified under general office expenditures. In some cases it was difficult to distinguish between instructional and general office classifications. In these instances expenditures were split between both classifications in accordance with observed usage by principals. An example of an item of this nature is duplicating fluid. Duplicating fluid is used both by classroom teachers for instructional purposes and by the school secretary for general school operations.

Profit-oriented expenditures. Profit-oriented expenditures were expenditures for items purchased by schools for resale with a profit potential. Included in this interpretation was sales tax as sales taxes were a part of the total receipts of sales.

Personnel expenditures. Many schools pay supplements or travel expenses to personnel rendering a variety of special services for schools. Personnel expenditures were interpreted so as to include any payment to personnel for work or travel. This interpretation included payments to substitute teachers by schools enabling the regular teacher to attend a conference or meeting.

Activity bus expenditures. Many schools have purchased activity busses over the past several years. Though titled to the Guilford County Board of Education, activity busses were maintained and operated at the expense of individual schools. Activity bus expenditures were interpreted so as to include all expenses incurred by schools in maintaining and operating activity busses.

### III. ORGANIZATION OF THE REMAINDER OF THE DISSERTATION

The remainder of the study has been divided into seven chapters. Chapter two is a study of regulations governing non-tax money. Chapter three outlines procedures followed and

materials used to produce data in this study. Chapter four is an analysis of sources and amounts of non-tax monies received by schools in Guilford County during the 1972-73 school year. Chapter five examines expenditures of non-tax monies. Chapter six is an analysis of profits and impact of profits on the total school operation. Profits are projected on a revenue basis to provide for the possibility that a governing body might mandate abolishment of non-tax money in public schools. Chapter seven clarifies the value of goods donated to schools by organizations and individuals. These organizations were parent-teacher associations, civic clubs, booster clubs, and others. Chapter eight contains a summary and conclusions, and recommendations for further study. Tables have been used extensively to clarify data throughout the study.



CHAPTER II  
REGULATIONS ON NON-TAX MONIES IN THE  
GUILFORD COUNTY SCHOOL SYSTEM

Regulations were placed on both obtaining and spending non-tax monies in Guilford County Schools by governmental groups and accrediting agencies. Regulations came from (1) The North Carolina State Board of Education, (2) The Guilford County Board of Education, and (3) The Southern Association of Colleges and Schools.

North Carolina State Board of Education Regulations.

The North Carolina State Board of Education, through the Controller's Office, makes available to school principals in North Carolina a booklet on proper accounting for public schools. This booklet contains basic procedures for keeping financial records in individual schools. The booklet also contains a full description of documents and forms used by schools as well as a full explanation of how these documents and forms should be used. The booklet does not specify any regulations pertaining to sources of non-tax monies, nor does it contain regulations for expenditures of non-tax monies. Though this study was in no way concerned with methods of accounting in schools, it was necessary to have a full understanding of principles involved in the accounting system in order to classify the data.

Guilford County Board of Education Regulations. The General Statutes of North Carolina empower local boards of education to regulate non-tax monies within individual schools. According to General Statute 115-35F of the Public School Laws of North Carolina:

County and City Boards of Education shall adopt rules and regulations governing solicitations of, sales to, and fund raising activities conducted by, the students and faculty members in schools under their jurisdiction, and no fees, charges, or costs shall be collected from students and school personnel without approval of the Board of Education as recorded in the minutes of said Board; provided this section shall not apply to such textbook fees as are determined and established by the State Board of Education. All schedules of fees, charges and solicitations approved by the County and City Boards of Education shall be reported to the State Superintendent of Education.<sup>1</sup>

In accordance with the mandate of General Statute 115-35F, the Guilford County Board of Education does have policies regulating non-tax money in Guilford County Schools. Regulations cover fund-raising activities, and spending of money collected through fund-raising activities.

Policy regulations of the Guilford County Board of Education concerning fees were:

The Guilford County Board of Education subscribes to the theory that the schools should be fully supported by tax funds. However, in reality, it is necessary to charge each pupil certain small fees in order to cover the cost of instructional supplies over and above funds provided

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<sup>1</sup>Public School Laws of North Carolina issued by the State Board of Education, printed by the Michie Company, Charlottesville, Virginia, 1971, page 32.

by tax sources. These funds are standardized throughout the school system and reviewed annually by the Board of Education. A list of approved fees is furnished each principal by the Superintendent prior to the opening of each school year.<sup>2</sup>

In accordance with stated policy, the Guilford County Board of Education issued to principals the following fee schedule for the 1972-73 school year.

Fees for Elementary Schools (Grades 1-6)	Per Year
Instructional Materials	\$2.00
Junior and Senior High Schools (Grades 7-12)	Per Year
Instructional Materials	\$2.00
Art	\$2.00
Band	\$2.00
Band (Rental on school-owned instrument per month)	\$1.00
Business Education: Bookkeeping	\$2.00
Typewriting	\$2.00
Home Economics	\$2.00
Homemaking (Grade 8)	\$1.00
Industrial Arts (Grade 9)	\$2.00
Shop (Grade 8)	\$1.50
Physical Educational (School cost of P.E. Uniform may be changed)	
Physical Education Lock Fee	\$ .50
Science Courses (Grades 9-12) (Laboratory courses only) <sup>3</sup>	\$2.00

Fees listed were collected from students taking fee courses. In all schools fee money was spent for materials used in the course for which the fee was charged.

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<sup>2</sup>Handbook for Professional Personnel, Guilford County Schools, revised August, 1966, page 7.

<sup>3</sup>Handbook for Principals, Guilford County Schools, 1972-73, Printed by the Guilford County Schools, 1972, page 12.

The Guilford County Board of Education also had policy regulations on fund-raising activities. These regulations were:

1. Plays and programs presented by non-school groups, moving pictures, dinners, popularity contests and other special events shall not be conducted by school personnel or pupils for the purpose of raising funds. This does not preclude programs of educational value which are given without cost if approved by the principal. Should the aforementioned activities be sponsored by school-related groups, assistance and participation on the part of pupils and school personnel shall be restricted to after-school hours.
2. Plays by the pupils for which funds are collected shall be limited to one play a year each by the junior and senior classes. Practice for the plays shall be conducted after school hours. Dress rehearsals, if presented publicly, shall be without cost to the student body; performance for the public shall be given after school hours at prices to be determined by the principal.
3. No charge shall be made for intra-mural athletic events. Interscholastic athletic contests shall be restricted to after school hours, and admission fees may be charged. Admission fees and night games apply only to grades 9-12.
4. Participation by pupils and teachers in the sponsorship and production of festivals shall be restricted to after-school hours.
5. Solicitations for advertisements shall be restricted to athletic programs and student newspapers and shall be conducted after school hours or Saturdays. For annuals, solicitation for advertisement will be done in accordance with the agreement between the schools and the Merchants' Association of Greensboro and High Point, Piedmont Associated Industries, and the Greensboro Chamber of Commerce. Annuals and newspapers shall be sold to pupils at a price not to exceed actual publication costs.
6. . . . County Policy limits sales in school stores to school supplies. The time of sales should be before school, after school, or at designated breaks in the school day which do not hinder the

proper function of the instructional program, or the nutritional aspects of the school feeding program.<sup>4</sup>

Listed policy regulations of the Guilford County Board of Education served two functions. First was to place regulations on non-tax money. Policies prohibited profits from some items, bound schools to other agencies in certain projects, and in general placed limitations on fund-raising activities.

Second was to protect the school day. Restrictions were spelled out prohibiting use of the actual school day for fund-raising activities. This included designating times during which school stores could operate.

The Guilford County Board of Education policy included regulations governing expenditures of money collected through fund-raising activities. These regulations were:

1. It shall be prohibited to use money collected through fund-raising activities to pay for class or group trips, for gifts to teachers and principals, for class parties and picnics, for interscholastic athletic programs, or for operational expenses of school sponsored clubs.
2. The use of funds collected in fund-raising drives by the senior class for a gift to the school shall be limited to money raised by that class in approved fund-raising activities.
3. The use of money collected in fund-raising activities for publishing school annuals shall be limited to funds collected through the solicitations for advertisements.<sup>5</sup>

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<sup>4</sup>Op. cit., pages 7 & 8.

<sup>5</sup>Ibid., page 8.

Southern Association of Colleges and Schools Regulations.

All thirty-eight Guilford County Schools were fully accredited members of the Southern Association of Colleges and Schools during the 1972-73 school year. This organization has policy regulations for fund-raising activities for both elementary and secondary schools.

The secondary school regulations were:

Money raising activities shall be limited to no more than two for the entire school year. Admissions charged for athletic contests shall not be considered as money raising activities. All money raising activities in any school shall have definite educational value for the students enrolled therein and, more particularly, shall have this educational value for those students who actually participate in the money raising activity.<sup>6</sup>

This policy statement, just as the Guilford County Board of Education policies, placed restrictions on fund-raising activities. The Southern Association's policy also contained philosophical implications for fund-raising activities. By tying educational values to fund-raising activities, it appears the Southern Association has found values other than profits might be derived from fund-raising activities.

The Southern Association advanced this philosophical approach even further. It specified that policy statements issued by the North Carolina State Board of Education in June, 1960, would be a part of Southern Association policy.

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<sup>6</sup>Policies and Procedures, published by the North Carolina Commission on Secondary Schools, Southern Association of Colleges and Schools, Raleigh, North Carolina, 1972, page 10.

The 1960 State Board of Education policy statement was:

During the regular school day and year, activities conducted should be those that can make the greatest contribution to the educational objectives of the school. They should enforce and extend the educational experiences provided in the subjects taught. Activities of real but more limited educational value should be conducted during an extended school day or year or outside of the regular school day. No activity should find a place in the curriculum unless it makes a direct and worthwhile contribution to the educational objectives of the school.

Activities should not be allowed to encroach on the time assigned for subject instruction, nor should students' after-school time be involved with activities to the point that adequate study time is not available.<sup>7</sup>

The Southern Association of Colleges and Schools provided regulations designed specifically for elementary schools. These regulations were:

The effective school program shall safeguard the total development and the well-being of pupils by:

. . . C. Restricting vigorously the participation of school personnel, (pupils, teachers, principals, and non-professional school workers), in school fund-raising activities.

. . . D. Prohibiting the operation of concession stands and vending machines in schools for the purpose of selling confections and soft drinks to students.<sup>8</sup>

Southern Association guidelines prohibit certain types of sales at school. However, the "restricting vigorously" clause left open a wide range for interpretation of meaning.

Combined regulations placed on raising and spending non-tax money in public schools of Guilford County were not

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<sup>7</sup>Ibid., page 10.

<sup>8</sup>A Guide to the Evaluation and Accreditation of Elementary Schools, printed by Commission on Elementary Schools, Southern Association of Colleges and Schools, Atlanta, Georgia, 1970, page 21.

only specific in nature but were educationally sound. Combined regulations placed limitations on the number of fund-raising activities which could be held; placed regulations of a prohibiting nature on several specific items; placed restrictions on times of sales during the school day; and placed specific guidelines for spending non-tax money in individual schools.

Perhaps of greater importance, combined regulations protected student instructional time from any encroachment by fund-raising activities. This was emphasized again and again by the different policy-making groups.

It should be pointed out there were violations of stated policy controls by Guilford County Schools during the 1972-73 school year. Policy violations have been listed in Chapter 8.

In addition to regulations shown above, each individual school's financial records are audited each year. The audit helps to insure that proper procedures are followed in the handling of non-tax money.



## CHAPTER III

## DATA SOURCES AND PROCEDURE

Authorization was received from the Superintendent of Guilford County Schools to conduct this study. Every document pertaining to income and expenditure of non-tax monies was examined by the author in order to gather and classify data. Personal interviews with principals, who were most cooperative in this study, were conducted to answer questions concerning income or expenditures in individual schools.

## I. DATA SOURCES

Individual School Receipt Books. Each of the thirty-eight schools in the Guilford County System had an official school treasurer. It was the duty of the treasurer to write receipts for money received by the school from any source. The receipts had written on them source of money, amount of money, and debit fund for deposit.

L-4 Forms. Each school was required to submit a full financial report to the Guilford County Schools' Accounting Office at the end of each month. The financial report, submitted on an L-4 Form, contained a full record of debits, credits, and balances for each school account. These were shown for year-to-date as well as for the month the report was filed.

Ledger Sheets. School financial records in Guilford County were kept on monthly ledger sheets using the double entry method of record keeping. Ledger sheets contained a running total for all debits and credits, both on total balance and on each account's balance.

Cancelled Checks and Invoices. Before any check could be written in a Guilford County School an invoice had to be on file. After checks had cleared banks and were returned to schools, cancelled checks were stapled to invoices and filed. Files were organized so each calendar month's cancelled checks and invoices were filed together, records for each month were kept separated from other months within the year.

Bank Statements. Each calendar month banks sent a bank statement to schools. Bank statements contain a full account of all checks charged to the school's account as well as a record of deposits.

Bank Deposit Analysis Sheets. Schools file a bank deposit analysis sheet in their files each time a bank deposit is made. A deposit analysis sheet gives a complete breakdown for a particular deposit. The breakdown shows subtotals for each account on the ledger sheet.

Auditor's Report. Each year financial records of Guilford County Schools are submitted for audit. The Guilford County System contracts with a professional auditor. For the

1972-73 school year the auditor was Mr. George Gammon. Mr. Gammon made available to this author a copy of corrections in financial records for each school. He supplied beginning balances, total debits, total credits, and end of year balances for each school after corrections. This information was invaluable to this study.

Guilford County School's Central Office Financial Records. The complete Guilford County Schools' budget was made available to this author for the purposes of this study. The budget included federal, state, and local money.

## II. PROCEDURE USED

Data for this study was classified in three areas. They were: (1) receipts and sources of non-tax monies, (2) amounts and areas of expenditure of non-tax monies, and (3) donations of goods paid for by other organizations.

Receipts. School accounts listed on ledger sheets varied from school to school. For example monies received from sales of ice cream might be recorded in school A under general fund, in school B under school store, and in school C under another fund. Therefore, the first step was to design a plan for classifying receipts. A plan of classification was designed after studies of books had been completed. This plan included as many subclassifications as were needed to account for all receipted money. Major classifications were: (1) tax

monies, (2) Board of Education authorized fees, (3) transient collections, (4) direct sales to students, (5) school projects, (6) clubs and classes, (7) athletics and physical education, and (8) other sources.

After the plan for classifying receipts had been finalized, ledger sheets and L-4 forms were studied. Some few accounts were the same in all schools. The data from each of these accounts were recorded for each school. Bank statements and deposit analysis sheets were used to insure accuracy in recording this data. After recording data common to all schools, individual receipt books of each school were studied. Each receipt was individually read. If the receipt was not for an item already recorded from L-4 forms and ledger sheets, the data was taken from the individual receipt. The data from receipt books were recorded under a subclassification under one of the eight major classifications. Each amount on each receipt written during the 1972-73 school year was accounted for and recorded. In some instances principals aided in the classification of data from receipts. Tables were then compiled for each major classification, and analyses were made from the tables.

Expenditures. To classify expenditures broad areas of classifications were first determined. These broad areas were: (1) expenditures directly related to instructional supplies and materials, (2) transient collections, (3) general school expenditures, (4) cost of sold items, (5) clubs and

classes, (6) activity bus costs, (7) paid personnel, (8) athletics and physical education, and (9) other expenditures.

After determination of the nine major areas of expenditures had been made, checks and invoices were examined. Each check, along with the accompanying invoice, was examined by the author to determine the classification. Classification was determined by information found on the invoice. In a few instances it was necessary to question principals before classifying data.

Tables were then made for each major classification, and an analysis of each table was made.

Donations of Goods. Each principal was questioned to determine value and source of goods donated to schools. This data was recorded and used to compile a table. An analysis was made of the table.

## CHAPTER IV

## NON-TAX INCOME AND SOURCES

This chapter is designed to answer two major questions concerning the origin and amount of non-tax monies in Guilford County Schools during the 1972-73 school year. The questions are: (1) How much non-tax money was received by the combined thirty-eight schools? and (2) From what sources did this money come?

To answer these questions with complete clarity, the eight previously described categories of (1) tax sources, (2) Board of Education approved fees, (3) transient collections, (4) direct sales to students, (5) school projects, (6) clubs and classes, (7) athletics and physical education, and (8) other sources are used as a basis for compiling tables to show income and sources.

Tables found in this chapter account for all money received by the thirty-eight schools during the 1972-73 school year. Every dollar, as verified by the auditor's report, has been accounted for.

Analyses in this chapter pertain only to money receipts. Goods donated by organizations to the schools have not been included.

## I. TAX MONIES RECEIVED

During the 1972-73 school year schools in the Guilford County System did receive payments of tax dollars. The tax dollars came from three sources.

Guilford County Office Expense Payment. Each year individual schools receive a check from the Guilford County Board of Education. The purpose of this money is for general office expenditures such as telephone bills, stamps, envelopes, etc. The amount of payment to each school is based on student membership as recorded on the tenth day of the first month of the school year. Payments to each school for the 1972-73 school year were equal to one dollar per student in membership.

Guilford County Department of Social Services Payment. Guilford County Schools did have students in attendance during the 1972-73 school year whose livelihood was being furnished by the Guilford County Department of Social Services. The Department of Social Services furnished each school principal with a list of students supported by this agency who attended a particular school. The principal, after verifying the membership of designated students in his school, submitted a letter containing amounts of fees owed by each student for the entire year. The amount included instructional supply fee, course fees, and physical education fees. The Department of Social Services then sent payment for all students in a particular school to the principal. Funds used to make this payment were tax-paid funds.

ESEA Title I Funds. During the summer of 1972 designated Guilford County Schools have summer programs for pre-school age children funded with federal funds. As a part of this program

children who attended were given milk and, on occasion, a meal. Costs for these food products were borne by individual schools. Receipts for payments were kept and, at the end of the program, were submitted to the Title I Director of Guilford County Schools. Individual schools were reimbursed for amounts each had spent on its summer program. The reimbursement also came from federal funds.

Combined Tax-monies. Though this study has been concerned with non-tax money, it was necessary to include the sources of tax dollars as shown above. The dollars were received and deposited in individual school accounts. By showing sources and amounts of tax dollars a correct balance is obtained. The total amount of tax dollars receipted and deposited by the thirty-eight schools in Guilford County during 1972-73 was \$26,854.05.

## II. GUILFORD COUNTY BOARD OF EDUCATION

### APPROVED FEES

The Guilford County Board of Education approved certain fees which could be charged to students for the 1972-73 school year. An explanation of each of these fees follows. The number of schools involved and the amount collected for each fee is included.

Instructional Supply Fee. Each student in the Guilford County System was charged a two dollar Instructional Supply Fee.



In some cases this fee was paid by The Department of Social Services. The purpose of Instructional Supply Fees was to supplement other state or county funds for the purpose of obtaining instructional materials. All thirty-eight Guilford County Schools collected this fee from students. Total fees collected system-wide equaled \$50,435.68.

Library Fines. During the 1972-73 school year twenty-two Guilford County Schools charged students library fines. The fines were deposited in the school's account. The fines were for lost books, damages to books, and for over-due books. Total amount of library fines collected was \$3,008.14.

Art Fees. During the 1972-73 school year twelve Guilford County Schools had art courses for which a fee was charged. The fee covered basic art supply costs, but in most of the twelve schools the art teacher obtained additional materials for students with school funds. Students paid the teacher for these extra materials on an actual cost basis with the money being re-deposited in the school account. These monies which were collected by the teacher and deposited in the school account have been included in the total amount. Total amount of art fees collected was \$6,961.01.

Home Economics. During the 1972-73 school year thirteen Guilford County Schools had Home Economics or Home Making courses for which a fee was charged to students. In four schools materials were purchased by the school and sold to students

on an actual cost basis. In these four schools money collected was deposited in the school account and has been included in the total amount. In all schools having sewing classes students were responsible for furnishing additional materials. This money did not go through the schools' books and has not been included in the totals. Total amount of Home Economics fees collected was \$4,574.89.

Science Fees. During the 1972-73 school year twelve Guilford County Schools offered science courses for which a fee was charged. These courses were physical science at the ninth grade level, biology at the tenth grade level, and physics, chemistry or advanced biology at either the eleventh or twelfth grade levels. Of these courses, only tenth grade biology was required for all students. A total of \$9,383.89 was collected from science fees.

Vocational Fees. During the 1972-73 school year twelve Guilford County Schools charged fees in courses which, for the purpose of this study, have been classified as vocational. These courses have been grouped together to refrain from identifying schools. Also, many of the courses were career-oriented, and the class did actual work for persons who were charged for materials used. For example, one school in Guilford County has a graphics department. This school did much of the printing of forms for other schools as well as for other organizations. The other schools or organizations paid the

graphics department's home school costs of this printing. This type of charge has been included in the total vocational fees amount. Total amount collected from vocational fees was \$16,484.17.

Commercial Fees. During the 1972-73 school year thirteen Guilford County Schools offered courses for which a commercial fee was charged. The purpose of the commercial fee was to enable the school to purchase typing paper, carbon paper, copy paper, and other materials used by students to learn and practice commercial course skills. A total of \$7,022.92 was collected from commercial course fees.

Band Fees. Collections which went into band funds have been listed in two separate classifications for the purpose of this study. Nine Guilford County School bands used band fees to finance their programs. However, if a band had a fund-raising campaign or raised money in some other way it was classified under clubs and classes. Hence, the total \$2,163.63 was for only those bands using fees to finance their programs.

Field Trips. Though differing from general course fees, assessments were made in eighteen Guilford County Schools to cover the costs of field trips. These trips were made in both school-owned activity busses and in busses operated by commercial bus companies. A total of \$8,338.44 was collected from students for the purpose of field trips.

Total Collections from Fees. The following table has been compiled to show both sources and amounts of fees.

The total amount of fees collected was \$108,372.77. Based on average-daily-membership during the 1972-73 school year, the amount collected was equal to \$4.65 per student. This figure was based on average-daily-membership of 23,296 students.

TABLE I  
 GUILFORD COUNTY SCHOOLS - TOTAL FEE COLLECTIONS  
 1972-73 SCHOOL YEAR

Fee Source	Number of Schools Collecting Fee	Total Amount
Instructional Supply .	38	\$ 50,435.68
Library Fines. . . . .	22	3,008.14
Art. . . . .	12	6,961.01
Home Economics . . . . .	13	4,574.89
Science. . . . .	12	9,383.89
Vocational . . . . .	12	16,484.17
Commercial . . . . .	13	7,022.92
Field Trips. . . . .	18	8,338.44
Band . . . . .	9	2,163.63
 Total of All Fees. . .		 \$108,372.77

## III. TRANSIENT COLLECTIONS

During the school year studied individual schools of Guilford County often acted as collection agencies for other groups and organizations. Each of the different groups has been listed with an explanation of why schools of Guilford County were collecting money for these organizations. Total amount collected for each organization has also been listed.

Teacher Professional Membership Dues. During the 1972-73 school year most of the more than 1,100 teachers in the Guilford County System joined teacher professional organizations. In thirty-seven of the thirty-eight schools dues for these organizations were collected by a building representative of the professional organizations. Dues money was deposited in the school's account and payments were sent to the appropriate organizations by the school. Organizations for which these dues were collected were the National Education Association, The North Carolina Association of Educators, The Guilford County Chapter of the North Carolina Association of Education, and the Guilford County Association of Classroom Teachers. Also, the Guilford County Chapter of the North Carolina Association of Educators held a banquet during the spring of 1973. Members who attended the banquet in most schools deposited cost of the banquet tickets with their school. The school office then paid for all tickets. This amount was included in the total of \$24,655.00 collected by schools and paid to organizations.

Scholastic Insurance Program. Each year the Guilford County Board of Education contracts with an insurance company to give students and other school personnel an opportunity to have school accident insurance coverage. The 1972-73 school year contract was with The Pilot Life Insurance Company. Accidental insurance coverage was available to students and other school personnel which would cover the insured person from home to school, at school, and from school to home. This insurance was optional for individuals at a cost of \$3.00. A 24-hour protection plan was available to students for \$16.50 and to adult school personnel for \$25.00. In addition to the regular scholastic insurance program, two schools had professional staff members who belonged to a group insurance plan for income protection purposes. Premiums for this group plan were collected by the school and paid to the insurance company. For purposes of this study this money has been included in the total of \$37,919.50 collected for insurance. All thirty-eight schools participated in the regular scholastic insurance program.

Tuition Payments. The Guilford County Board of Education did allow some students who were not residents of the Guilford County School Attendance Zone to attend Guilford County Schools on a tuition basis. Cost of tuition for a non-resident student was \$50.00 per semester. Though most of the tuition payments were made directly to the Guilford County Board of Education, nine schools did accept tuition payments. These payments were

deposited in the school's account and payment was made to the Guilford County Board of Education by the school for the tuition students. A total of \$1,121.76 was received and passed on to the Guilford County Board of Education from tuition sources.

Student Book Clubs. During the 1972-73 school year twenty-six Guilford County Schools had some type of arrangement by which students could belong to book clubs. In most of these schools the teacher collected money from students and deposited the money in the school account. The school would then pay the invoice for books when received. There was no profit motive in these book clubs, nor were the books required for classroom work. These were simply books students wanted and ordered on a voluntary basis. By far the majority of these books were paperbacks. In some few instances students bought selections from Junior Great Books which were more expensive and which were hard-bound. For summer reading purposes several elementary schools offered students an opportunity to subscribe to the Summer Weekly Reader and other similar programs. Subscription costs for summer reading programs were deposited in individual school accounts. A total amount of \$13,374.02 was collected through student book clubs.

Parent-Teacher Associations. During the 1972-73 school year sixteen of the Guilford County Schools collected dues for membership in the school's PTA. These dues were deposited in the school's account and then passed along to the PTA. In three



schools funds from PTA projects, as well as dues, were collected by the school, deposited in the school's account and then released to the school's PTA. Schools collected a total of \$8,243.37 for PTA's.

It should be made clear that PTA's gave much to the schools through cash donations and through donations of goods and services. Cash donations and donations of goods and services have been accounted for in other sections of this study.

Text-Book Damage Assessments. The State of North Carolina charges no rental fees for text-books usage by students. However, the State does mandate that students be responsible for the care of text-books given them for use. The State has established guidelines for assessing charges to students who lose or damage text-books. Teachers, using the State guidelines, do assess damage charges to students. Individual schools do not keep the money collected from damaged text-books. This money is transmitted to the Guilford County Board of Education in its entirety. During the 1972-73 school year thirty-three schools collected text-book damage assessments from students. Total amount of money collected was \$4,670.75.

Building Damage Charges. The State of North Carolina has mandated through State laws that students, as well as other school personnel, be held liable for unnecessary abuse to school buildings and school furnishings. During the 1972-73 school year eight of the Guilford County School principals did

charge students for damages to buildings and/or furnishings. The total amount charged to these students was \$349.10. This money was deposited in the school's account, then transmitted to the Guilford County Board of Education.

Graduation Invitations. High Schools seniors for years have traditionally purchased professionally printed invitations to send to friends and relatives to announce their graduation ceremony. In the typical Guilford County high school, a printing company is contacted by the principal. Arrangements are made for the agent to take orders from the students for graduation invitation announcement cards. The student for the most part deals directly with the company and not with the school; however, in five schools money for cost of the cards was collected by the school, deposited in the school account, and paid to the company by the school. In one other school, only money from students who were absent on collection day was collected by the school. The total collected by the six schools which did collect invitation money, did deposit this money to the school's account, and then did make the payment for the students was \$3,279.42. No school showed any profit from graduation invitations.

PSAT. Guilford County students planning to continue their education after high school were furnished an opportunity to take the Pre-Scholastic Aptitude Tests. There was a charge for this testing. In six of the senior high schools in the

Guilford County System money for testing was collected by the school, deposited in the school's account, and paid by the school to the test administrators. The total collections by these six schools during the 1972-73 school year for PSAT costs was \$1,344.32.

Athletic Jackets. Athletic jackets were purchased by many students attending Guilford County Schools during the 1972-73 school year. In the typical school, the principal or athletic director would contact an agent who sold this style jacket. The salesman would come to the school where students would deal directly with him. In these cases money for jackets would not go through the school accounts; however, in two Guilford County Schools during the 1972-73 school year the school collected the cost of the athletic jacket from the students. This money was deposited in the school account and the school paid for the jackets upon delivery. A total of \$1,506.80 passed through the school accounts for the purpose of athletic jackets.

Football Insurance. The limitations of regular scholastic insurance does not allow this insurance to cover senior high boys who participate in football. Schools in Guilford County have different plans to allow football players to benefit from the required insurance protection. During the 1972-73 school year a total of \$3,440.00 was collected from football players, and this was passed along to insurance companies through the school books.

Miniature Diplomas and Caps and Gowns. Another cost which has traditionally been charged of graduating seniors was costs for miniature diplomas and for rental of caps and gowns. The Guilford County Board of Education furnished miniature diplomas at cost to students. Caps and gowns were rented from commercial companies. The eight senior high schools collected and passed on through their accounts a total of \$7,593.52 for these two purposes.

Building Rental Charges. The Guilford County Board of Education has allowed groups of various types to rent school buildings during non-school hours. In some cases during the 1972-73 school year payment for such building rental was made directly to the Guilford County Board of Education; however, at ten schools rental charges were paid to the schools. The schools then transmitted the money through their accounts to the Board of Education. A total of \$1,647.00 was accounted for on the books of these ten schools during the 1972-73 school year.

Class Rings. The purchase of class rings was another tradition which was maintained during the 1972-73 school year by the students of Guilford County. In the typical Guilford County high school, the principal of the school would contact a commercial ring company and have the company's agent call on the school. The major portion of the payment for the ring was made directly by the student to the company and did not

pass through the school's account. In seven of the schools deposits for class rings were collected from students and passed along to the company through the school's accounts. A total of \$9,196.70 was passed through the school accounts for this purpose.

Other Sources. It was necessary to have a classification for those transient collections which occurred in only one school. Though the majority of schools collected monies for the same purposes, eleven schools did have at least one transient collection which was unique to that particular school. An example was the collection of 4-H dues by one school. Another school had to account for an error when a cafeteria deposit was credited to the school account. The total amount of money which passed through school accounts from these unique collections during the 1972-73 school year was \$3,736.73.

Combined Transient Collections. Transient money had little, if any, impact on school programs. Schools were acting simply as a collection agent to provide a service for some organization. All transient collections listed were passed on through the school accounts in their entirety. No profits were made, and no goods were received for this service directly by the school. Table II summarizes all transient collections to help clarify this classification of school non-tax money.

TABLE II  
 GUILFORD COUNTY SCHOOLS - TRANSIENT COLLECTIONS  
 1972-73 SCHOOL YEAR

Source of Collection	Number of Schools Participating	Amount Collected
Teacher Professional Membership Dues . . . . .	37	\$ 24,655.00
Scholastic Insurance . . . . .	38	37,919.50
Tuition Charges . . . . .	9	1,121.76
Student Book Clubs . . . . .	26	13,374.02
PTA . . . . .	16	8,243.37
Text-Book Damage Assessments . . . . .	33	4,670.75
Building Damage Charges . . . . .	8	348.10
Graduation Invitations . . . . .	6	3,279.42
PSAT Costs . . . . .	6	1,344.32
Athletic Jackets . . . . .	2	1,506.80
Football Insurance . . . . .	7	3,440.00
Miniature Diplomas and Caps and Gowns . . . . .	8	7,593.52
Building Rentals . . . . .	10	1,647.00
Class Rings . . . . .	5	9,196.70
Other . . . . .	11	3,736.73
<b>Grand Total for Transient Collections</b>		<b>\$122,076.99</b>

#### IV. DIRECT SALES TO STUDENTS

During the 1972-73 school year every school in Guilford County had at least one sale in which items were sold directly to students with a profit potential for the school. Items were sold at school where either school personnel or students collected sale money. The cost of sales and the profits derived from them have been analyzed in separate chapters in this study. The following sections contain explanations of each item sold and statements of the total amount collected from each item.

Ice Cream. Ice Cream was sold by all thirty-eight Guilford County Schools during the 1972-73 school year; however, in many schools the receipts from the sale of ice cream were deposited in the school's cafeteria accounts. Since this study has been limited to those non-tax monies deposited in regular school accounts, monies deposited in the cafeteria account have not been included. Also, in eight schools receipts from ice cream sales were mixed with receipts of school store sales before this money had been received by school treasurers. In all eight schools it was impossible to separate ice cream receipts from school store receipts, and in these cases ice cream receipts have been included in school store receipts. In twelve schools, it was possible to classify ice cream sales separately from all other sales. During the 1972-73 school year these twelve schools had combined receipts of \$51,407.82 from the sale of ice cream.

School Pictures. School pictures were sold by all thirty-eight Guilford County Schools to students during the 1972-73 school year. A commercial school picture company was contacted by the principal of the school to make school pictures. The company sent a photographer to the school at a time designated by the principal. Students, during the course of the day, had pictures made. According to information given by the Guilford County principals no student missed more than twenty minutes of total class time in having his picture made, the average estimated loss of time per student being ten minutes. Packages of pictures were given to students after the company had processed the film. The cost of school picture packages to students varied from \$4.00 to \$6.50 depending on the package selected by the principal. A total of \$105,987.09 was collected by the combined thirty-eight schools from the sale of school pictures during the 1972-73 school year.

School Stores. During the 1972-73 school year twenty-seven Guilford County Schools operated one of three types of school stores. In some schools, school stores were operated from principals' offices, with students going to the office before school to purchase items from the school store. Some schools contracted with a vending machine company and had vending machines placed in locations easily accessible to students before school. In other schools students operated the school store from a designated location in the building, usually the



concession stand, and turned receipts into the office. This was generally done before school.

Typical items sold in school stores were paper, pencils, erasers, and other student needs. Items were purchased at wholesale prices and sold at profit-making prices. As already noted, ice cream receipts have been included in school store totals for eight schools. The combined receipts from the twenty-seven Guilford County Schools equaled \$79,141.38 during the 1972-73 school year.

Parking Stickers. One principal of a Guilford County high school considered parking of student cars his most troublesome problem during the year. Each year, more and more students have decided to drive cars to school rather than ride school busses. In an effort to have some control over this situation, six Guilford County high schools sold parking stickers to students during the 1972-73 school year. Stickers were sold in cases where there were more cars driven to school than there were spaces for parking. According to Guilford County principals involved, students enrolled in vocational classes who left before termination of the full school day, along with individual hard-ship cases, were given first priority for parking stickers. After this group, parking was generally allowed for students required to stay after school for school-related activities. The remaining student parking spaces were allowed to go on a first-come, first-served basis with seniors given first

opportunity. A combined total of \$349.50 was received by Guilford County Schools during the 1972-73 school year from sales of parking stickers.

Yearbooks. Each junior and senior high school in Guilford County, as well as one elementary school, had a yearbook sale during the 1972-73 school year. Yearbooks ranged in style from simple to elaborate; correspondingly, prices varied from \$2.00 to \$12.00. In junior and senior high schools, groups of students along with faculty yearbook sponsors, handled all details of editing yearbooks. The total amount of receipts from yearbook sales during the 1972-73 school year was \$73,211.05.

Bookfairs. As noted previously, twenty-six Guilford County schools had methods by which students could purchase books. However, only two had book sales within the school for the dual purpose of providing students an opportunity to buy books and making a profit for the school. The total amount of receipts from the two bookfairs during the 1972-73 school year was \$2,826.87.

Group Pictures. Though all thirty-eight schools had individual picture sales, nine Guilford County Schools had, in addition to individual sales, group picture sales. Group pictures were typically class pictures taken in groups. In two cases pictures of athletic teams were sold. The procedure for group pictures was that a school principal would contact

a commercial picture company. A photographer from the company would be sent to the school to take pictures during the school day. In the case of the athletic teams, pictures were made after school. Total receipts from group picture sales were \$11,322.35 during the 1972-73 school year.

School Newspapers. Though all schools which sold student newspapers did not realize a profit, all newspaper sales did have a profit potential. For that reason all student newspaper sales have been classified under direct sales to students. A typical student newspaper was edited by a group of students within a school working with a faculty sponsor. In some schools, papers were simple, mimeographed copies. In other schools, papers were printed by a commercial company or by the graphics department of Ragsdale Senior High School. The price of student newspapers ranged from five cents to twenty-five cents a copy. The total amount of receipts from student newspapers during the 1972-73 school year was \$3,443.96.

Student Magazines. Only one Guilford County School printed a student magazine during the 1972-73 school year. The student magazine was a collection of outstanding written work such as short-stories, poems, and other articles. Included in the publication was work from art, math, industrial arts, and social studies departments. Although there was profit potential in the sale of the student magazine, the school lost \$592.00 from this sale because there were far too many

copies printed. The total amount receipted for the magazine sale during the 1972-73 school year was \$240.00.

Milk. One Guilford County School sold milk to students through a vending machine. This milk was separate from cafeteria-sold milk, and receipts from the sale of the vending machine milk were deposited in the regular school account. Total milk receipts equaled \$2,410.37 during the 1972-73 school year.

Juice. One school sold juice to students through vending machines during the 1972-73 school year. The total amount of receipts from the sale of juice was \$2,633.49.

Senior Pictures. Only one senior high school collected money from seniors for senior pictures. Pictures were made in all high schools. However, seven paid money directly to the picture company. A total of \$4,035.02 was receipted for senior pictures during the 1972-73 school year.

Other Sales. Some schools did have sales in addition to the ones listed above. Since receipts from these other miscellaneous sales totaled a relatively small amount, all have been grouped together for the purpose of this study. The total amount of receipts from sales classified as "other" was \$1,474.25 during the 1972-73 school year.

Combined Direct Sales to Students. The number of direct sales to students varied from school to school during the 1972-73 school year. One school held only one sale while another had

seven sales during the year. The average number of sales per school was 3.34. The following table has been compiled of all direct sales to students to help clarify this classification of non-tax money.

TABLE III  
 GUILFORD COUNTY SCHOOLS - DIRECT SALES TO STUDENTS  
 1972-73 SCHOOL YEAR

Type of Direct Sale	Number of Schools Participating	Total Amount Received for Each Sale Classification
Ice Cream. . . . .	12	\$ 51,407.82
Individual School Pictures .	38	105,987.09
School Store . . . . .	27	79,141.38
Parking Stickers . . . . .	6	349.50
Yearbooks. . . . .	14	73,211.05
Bookfairs. . . . .	2	2,826.87
Group Pictures . . . . .	9	11,322.35
School Newspapers. . . . .	9	3,443.96
Student Magazines. . . . .	1	240.00
Milk . . . . .	1	2,410.37
Juice. . . . .	1	2,633.49
Senior Pictures. . . . .	1	4,035.02
Other Sales. . . . .	6	1,474.25
Total Direct Sales to Students		\$338,483.15

## V. SCHOOL PROJECTS

During the 1972-73 school year, all thirty-eight Guilford County Schools were involved in some type of fund-raising project. In many instances projects were in connection with the school PTA. Thus project money did not actually become a part of the school's account. In other instances money from the PTA was given to the school as a donation. In accordance with the purposes of this section, only monies which were received directly by schools from fund-raising projects have been included.

Candy Sales. During the 1972-73 school year sixteen Guilford County Schools had candy sales. The schools bought candy from commercial candy companies at wholesale prices, and students then sold candy to the public at a profit for the schools. The actual selling of candy was done by students after school hours and on weekends. Students were given cash prizes to help motivate them in their attempts to sell candy. A total of \$104,578.40 was received from the combined sixteen candy sales held by Guilford County Schools during the 1972-73 school year.

Magazine Sales. During the 1972-73 school year six Guilford County Schools had magazine sales in which students sold magazine subscriptions to the general public. Each school received a percentage of the gross sale as profit. Students sold magazine subscriptions after school hours and on weekends (when school was not in session). Merchandise prizes were

awarded to elevate student salesman motivation. In one school which had a \$15,000.00 magazine sale, prizes awarded to students included a sixteen-inch color television, two fourteen-inch black and white televisions, a combination stereo radio-record player, three stuffed animals over two feet in height, sixteen transistor radios, an \$80.00 tape-recorder, and literally hundreds of lesser prizes such as ball-point pens, small stuffed animals, badges, and posters. A total of \$31,109.35 was received by the Guilford County Schools from the sale of magazine subscriptions during the 1972-73 school year.

Concessions. Concession sales were difficult to classify because of various methods used by Guilford County Schools for accounting purposes. Some schools included concession money in school store accounts, others gave concession rights for athletic contests to civic clubs which in turn donated money to the schools, and still others gave concession rights to school clubs. However, it was possible in three Guilford County Schools to separate money derived from this school project. In the other schools, the source has been accounted for but has been included under broader classifications such as school store or donations. In the three schools where concessions could be separately accounted for during the 1972-73 school year, a total of \$6,138.16 was received by the schools from this source.

Teacher's Lounge. Money derived from the sale of snacks through vending machines in teachers' lounges, as concession



money, could not be separated totally in many schools. However, this money has been accounted for under various other classifications. In seven schools where a separate account was kept during the 1972-73 school year total receipts which could be accounted for directly from teacher lounges were \$2,434.24.

Assemblies. During the 1972-73 school year, five schools held assembly programs for which students were charged admission. Paid assembly programs were held during school hours and were thus in direct violation to stated Guilford County Board of Education Policy. Total receipts from assembly programs were \$2,530.61 during the 1972-73 school year.

Talent Shows. For the purpose of this study, the classification of talent shows included a beauty contest and two contests in which a "Miss School" was selected. These shows were held after school hours and admission was charged. Total receipts from talent shows held in six schools during the 1972-73 school year equaled \$2,096.54.

Exhibition Basketball Games. During the 1972-73 school year several schools had basketball games between students and faculty and between faculties of two participating schools. Other types of exhibition basketball games were also played. In all but two schools money derived from exhibition basketball games went into either an athletic account or a school club account. Money which went into those accounts has not been included here but has been accounted for in other classifications.

Receipts from exhibition basketball games which were added to schools' general funds amounted to \$1,739.63 during the 1972-73 school year.

Other Projects. The classification of other projects includes numerous small-scale endeavors such as a cookbook sale, an unsuccessful paper drive and poster sales which added little to the school accounts on an individual project basis. The total receipts from "other projects" amounted to \$895.00 during the 1972-73 school year.

School Projects. As noted, it was impossible to classify separately the funds derived from every project within a school. However, separate listings have been provided for projects which could be distinguished clearly. This has been done to show as many exact sources of non-tax money as possible.

TABLE IV  
 GUILFORD COUNTY SCHOOLS - SCHOOL PROJECTS  
 1972-73 SCHOOL YEAR

Type of Project	Number of Schools Participating	Total Amount Received for Each Classification
Candy Sales . . . . .	16	\$104,578.40
Magazine Sales . . . . .	6	31,109.35
Concessions . . . . .	3	6,138.16
Teacher's Lounge . . . . .	7	2,434.24
Assemblies . . . . .	5	2,530.61
Talent Shows . . . . .	6	2,096.54
Exhibition Basketball. .	2	1,739.63
Other. . . . .	2	895.00
 Total School Projects. .		 \$151,521.93

## VI. CLUBS AND CLASSES

During the 1972-73 school year there were forty different kinds of clubs and three classes which had money receipted by Guilford County Schools. Twenty-six clubs, as well as the three classes, were found in two or more schools. Fourteen clubs, unique to one school, were dispersed throughout several Guilford County Schools. In all, money was accounted for 144 separate clubs and/or classes in fourteen schools. A combined total of three clubs were found in one elementary school and one middle school. The other 141 clubs and classes were dispersed throughout junior and senior high schools.

These 144 clubs and classes had accounts ranging from \$10.00 to \$4,870.69 with thirty-one having accounts greater than \$1,000.00. The average was \$690.36 per club or class.

It was impossible to list all sources of income for 144 clubs and classes. Each had its own method of raising funds. The typical club in a Guilford County School assessed its members' dues and had at least one fund-raising project. Projects were held either after school hours or on weekends. Some more common projects were sponsoring a dance, selling a commodity such as candy for a profit, holding a car wash, having a bake sale, and sponsoring baby-sitting services.

A total of six bands were classified as clubs for purposes of this study. Each band held at least one fund-raising project during the 1972-73 school year.

The following table has been compiled to show total receipts of different clubs. In order not to identify a particular school, those clubs which were found in only one school have been classified as "Other Clubs" in table V. Names of the fourteen clubs thus classified were: (1) a Photography Club, (2) a Youth Christian Association, (3) a Y-Teens Club, (4) a Special Education Club, (5) a Basic Occupation Training Club, (6) a Girls Athletic Association, (7) a Drafting Club, (8) an Electronics Club, (9) a Bus Drivers Club, (10) a Pi-Squares Club, (11) a Hi IQ Club, (12) an Art Club, (13) a Chess Club, and (14) an Ecology Club.

TABLE V

GUILFORD COUNTY SCHOOLS - CLUBS AND CLASSES  
1972-73 SCHOOL YEAR

Name of Club	Total Number of Clubs Having Accounts	Amount Received for Club Classification
Student Councils . . . . .	14	\$ 14,113.00
BETA . . . . .	8	4,124.82
Future Business Leaders of America . . . . .	3	1,488.35
Cooperative Office Occupations . .	3	3,036.50
Future Teachers of America . . . . .	6	597.55
Civinettes . . . . .	5	1,810.53
Monogram . . . . .	3	8,033.11
Junior Civitans . . . . .	3	199.60
Cheerleaders . . . . .	11	6,952.40
Band . . . . .	6	15,110.64
Chorus . . . . .	5	2,526.03
Library . . . . .	3	468.08
Future Homemakers of America . . . . .	7	5,447.40
National Forensic League . . . . .	4	304.50
Dramatics . . . . .	4	1,981.05
French . . . . .	3	509.46
Spanish . . . . .	5	376.49
Future Farmers of America . . . . .	4	4,143.26
Vocational Industrial Cooperation Association . . . . .	2	1,527.25
Senior Class . . . . .	2	1,145.76
Junior Class . . . . .	6	7,568.81
Sophomore Class . . . . .	2	70.45
National Honor Society . . . . .	4	1,289.79
Science . . . . .	2	326.38
Health . . . . .	2	30.72
Distributive Education Clubs of America . . . . .	4	7,428.89
Pep Club . . . . .	5	1,960.96
Industrial Cooperative Training . .	2	4,715.00
Inter-Club Council . . . . .	2	254.00
Others . . . . .	14	1,871.57
<b>Total Clubs and Classes</b>		<b>\$99,412.35</b>

## VII. ATHLETICS AND PHYSICAL EDUCATION

During the 1972-73 school year Guilford County had thirteen schools participating in interscholastic athletics. The thirteen schools consisted of eight senior high schools, four organized junior high schools with grades seven through nine, and one middle school which had combined seventh and eighth grade teams.

The four senior high schools having grades ten through twelve competed in the Mid-State AAA Athletic Conference, composed of teams from Guilford, Alamance, and Caswell Counties. Guilford County had teams advance to State play-off competition in both football and basketball, the revenue-producing sports. The other four high schools participated in the Piedmont AA Conference. None of these schools advanced to State play-offs in basketball or football.

Junior high school teams competed in the Guilford County Junior High School Athletic Conference. This conference consisted of teams from four organized junior high schools and four high schools having grades nine or lower.

Explanations of sources of receipts from athletics and physical education classes follow. Total amounts received from each source are included.

Football. The most productive source of money from athletics and physical education activities for Guilford County Schools during the 1972-73 school year was football.

Football receipts more than doubled those of any other source.

Senior high school football games were played on Friday nights. Admission charges for games were \$1.00 for students and \$1.50 for adults. Four senior high schools had junior varsity teams which played on Thursday nights. Admission charges were \$.50 for students and \$1.00 for adults. Junior high teams usually played on Thursday afternoons shortly after the close of school. Fifty cents admission was charged to each person attending junior high games.

Total receipts from football gates during the 1972-73 school year amounted to \$62,256.74. None of the junior high schools had total gate receipts amounting to as much as \$1,000.00.

Basketball. During the 1972-73 school year Guilford County high schools fielded varsity teams in both boys' and girls' basketball. Four schools also had junior varsity teams. The other four high schools allowed ninth grade boys' and girls' teams to compete in the Junior High School Conference. Junior high schools had both boys' and girls' teams composed of seventh and eighth grade students.

High school teams played basketball games on Tuesday and Friday nights. Each high school team was allowed to play twenty regular season games and to compete in additional tournament games. Teams participating in the Mid-State AAA Conference played varsity girls', junior varsity boys', and



varsity boys' games on the same night. Games started at 5:30 p.m. with varsity girls playing first. Admission prices charged for games were \$1.00 for students and \$1.50 for adults.

Teams participating in the Piedmont AA Conference played varsity girls' and boys' games on the same night. Schools charged \$1.00 admission for students and \$1.50 admission for adults.

Junior high school teams played on Monday and Thursday afternoons at approximately 4:00 p.m. Most girls' teams played during November, with a few individual schools playing girls on into January. Boys played during January and February. Admission charges for junior high games were \$.50 for each person attending.

Total combined receipts for basketball during the 1972-73 school year was \$27,870.12. No junior high school had total gate receipts as much as \$850.00.

Baseball. During the 1972-73 school year all Guilford County High Schools fielded varsity baseball teams. In addition to varsity teams, five high schools had junior varsity teams. Three junior high schools, as well as the middle school, fielded baseball teams.

Most high school and all junior high baseball games were played immediately after school. No admission was charged for regular season games played on high school fields in the afternoon. However, seven Guilford County Schools did play several night baseball games for which an admission of \$.50

was charged to students and \$1.00 to adults. No junior high schools charged admissions for any of their baseball games. One high school team advanced to the Western Finals of the State Baseball Play-offs. This was the only school having more than \$850.00 in baseball gate receipts. Total gate receipts from baseball during the 1972-73 school year were \$1,859.03, with more than one-half of this amount coming from one school.

Wrestling. During the 1972-73 school year five Guilford County High Schools and three junior high schools had wrestling teams.

High schools generally held wrestling matches on Monday and Thursday nights. They charged admissions of \$.50 for students and \$1.00 for adults. Junior high school wrestling matches started in the afternoon as soon as possible after school. No admission was charged except in one instance where a match began at 2:15 p.m. on a school day. Twenty-five cents admission was charged for this match.

A combined total of \$1,981.94 was received from wrestling gates. One school reported receipts equal to more than one-half the total combined amount.

Student Season Tickets. Two Guilford County Schools sold season tickets good for all home athletic contests during the 1972-73 school year. Total combined receipts from sales of student season tickets were \$2,125.83.

Physical Education Uniforms. During the 1972-73 school year eleven Guilford County Schools purchased physical education uniforms from commercial companies and re-sold them to students. Since physical education is a required course for students in grades seven through ten in Guilford County Schools, many students did purchase uniforms. Total amount received from sales of physical education uniforms during the 1972-73 school year was \$26,509.18.

Physical Education Lock Fees. The Guilford County Board of Education, as noted in Chapter 2, did authorize a \$.50 lock fee which could be assessed to students taking physical education. Physical plant design in nine of Guilford County Schools is such that students can use locks. Thus students in nine schools were charged \$.50 lock fee. Total receipts from lock fees during the 1972-73 school year were \$3,009.35.

Towel Fees. During the 1972-73 school year seven Guilford County Schools were operating their own towel service. Schools had purchased and installed commercial-sized washers and dryers, and quantities of towels had been bought. Laundry machines were operated by coaches and/or physical education staff members with assistance by students. Students desiring the optional towel service in the nine participating schools were charged towel fees. Total receipts from towel fees amounted to \$17,535.88 during the 1972-73 school year.

Other Sources. Program sales, special games, and a few other minor events did produce some revenue for Guilford County Athletic Departments during the 1972-73 school year. A total of \$2,227.04 was receipted from these sources.

Combined Athletic and Physical Education Receipts. Though some Guilford County Schools fielded as many as ten different kinds of athletic teams during the 1972-73 school year, receipts came from only four types of teams. In many schools receipts came only from football and basketball. The following table has been compiled to show more clearly total receipts from athletic and physical education sources.

TABLE VI  
 GUILFORD COUNTY SCHOOLS - ATHLETICS AND PHYSICAL EDUCATION  
 1972-73 SCHOOL YEAR

Source	Number of Schools Having Receipts	Total Receipts From Source
Football. . . . .	13	\$ 62,256.74
Basketball. . . . .	13	27,870.12
Baseball. . . . .	7	4,859.03
Wrestling . . . . .	6	1,981.94
Student Season Tickets. . . . .	2	2,125.83
Physical Education Uniforms . .	11	26,509.18
Physical Education Locks. . . .	9	3,009.35
Towel Service . . . . .	7	17,535.88
Other . . . . .	4	2,227.04
Total Athletics and Physical Education		\$148,400.11

## VIII. OTHER SOURCES

During the 1972-73 school year schools in the Guilford County System did receive money from sources other than those previously listed.

Cash Donations. Guilford County Schools received cash donations from several different sources during the 1972-73 school year. The one single group which donated the most money to schools was the PTA. Other donations came from civic clubs, school athletic or band booster clubs, industries, and individuals. The largest cash donation by an individual, \$1,000.00 was made to the Special Education Department at Jamestown Elementary School by a woman who lives in California. Total amount of cash donations received by Guilford County Schools during the 1972-73 school year was \$36,428.01.

Teacher Contingency Funds. During the 1972-73 school year twenty-two Guilford County Schools had teacher contingency funds. Money for this purpose was receipted by schools and deposited in school accounts. Contingency fund money was used for flowers or gifts at times of deaths, births and weddings and for other similar purposes. A total of \$2,095.05 was receipted for teacher contingency funds during the 1972-73 school year.

Reimbursements. During the 1972-73 school year reimbursements were made to different Guilford County Schools

for a variety of reasons. Among these were repayments of salary advancements made to custodial help, repayment of out-of-state travel advancements and payment for some school supplies by various organizations. Total amount of money received by Guilford County Schools for reimbursements during the 1972-73 school year was \$1,964.29.

Activity Bus Rental. Several Guilford County Schools have purchased activity busses though titles are held by the Guilford County Board of Education. On occasions, these busses are used by neighboring schools. The user school generally makes a payment to the owner school. During the 1972-73 school year \$4,314.24 was received by Guilford County Schools for use of activity busses.

Miscellaneous. Some funds were received by Guilford County Schools during the 1972-73 school year which were unclassifiable. A total of \$1,683.25 was thus categorized for the purpose of this study.

Combined Other Sources. A combined total of \$46,484.87 has been classified under "other sources". The following table has been compiled to help clarify this source of non-tax money received by Guilford County Schools during the 1972-73 school year.

TABLE VII  
 GUILFORD COUNTY SCHOOLS - RECEIPTS FROM OTHER SOURCES  
 1972-73 SCHOOL YEAR

Source	Number of Schools Having Receipts	Total Receipts From Source
Cash Donations . . . . .	29	\$36,428.01
Teacher Contingency Funds . . . . .	22	2,095.05
Reimbursements . . . . .	10	1,964.27
Activity Bus Rentals . .	12	4,314.29
Miscellaneous . . . . .	7	1,683.25
Total Other Sources		\$46,484.87



## IX. SUMMARY OF SOURCES AND AMOUNTS

Tables listed in this chapter have accounted for every dollar receipted for and deposited in Guilford County School accounts during the 1972-73 school year. Totals for each school have been verified by the audit report supplied by Mr. George Gammon. The following table has been compiled to clarify and summarize receipts from major classification sources.

The grand total of money receipted and deposited by Guilford County Schools during the 1972-73 school year was equal to \$44.73 per child based on average-daily-membership of students for that year.

TABLE VIII  
 GUILFORD COUNTY SCHOOLS - TOTAL RECEIPTS OF  
 MAJOR CLASSIFICATIONS  
 1972-73 SCHOOL YEAR

Classification	Total Receipts
Tax Monies . . . . .	\$ 26,854.05
Board Approved Fees . . . . .	108,372.77
Transient Collections . . . . .	122,076.99
Direct Sales to Students . . . . .	338,483.15
School Projects . . . . .	151,521.93
Clubs and Classes . . . . .	99,412.35
Athletics and Physical Education . . . . .	148,400.11
Other Sources . . . . .	46,484.87
Total Income . . . . .	\$1,041,606.22

## CHAPTER V

AMOUNTS AND AREAS OF EXPENDITURE OF NON-TAX MONIES IN THE  
GUILFORD COUNTY SCHOOLS DURING 1972-73

As was determined in Chapter IV of this study, the combined thirty-eight Guilford County Schools receipted and deposited \$1,041,606.22 in school accounts during the 1972-73 school year. Though the total amount did include \$26,854.05 originated from tax funds, the majority was non-tax money.

In addition to \$1,041,606.22 received during the 1972-73 school year, the combined thirty-eight Guilford County Schools had on deposit \$168,689.88 coming from non-tax sources during the 1971-72 school year. Thus Guilford County Schools had a total spending potential of \$1,210,296.10 derived from non-tax sources. Chapter V is an attempt to classify these expenditures by both areas and amounts.

One must keep two points in mind while reading this chapter. First, it would be wrong to make any inferences about which areas hold high or low priorities by comparing amounts spent for each area, sub-classification, or combination of sub-classifications. Speculation would be distorted because Guilford County Schools did receive allotments of tax monies from Federal, State and Local Governments. Though allotments were not cash allotments and thus were not deposited in school accounts, principals and/or staffs did have broad flexibility in determining how and where tax-money would be spent. Only by combining tax-money and non-tax money and subsequently making an analysis

of total school expenditures could priorities of expenditures be determined. This was not the purpose of this study, and to do so from information found within it might lead one to wrong conclusions.

Second, amounts listed for each sub-category, especially those falling under the major category of expenditures for instructional programs, cannot be interpreted narrowly. Modern teaching methods used in Guilford County Schools do not limit materials to one specified area. During the 1972-73 school year most schools had programs or individual teachers which coordinated several different areas of their curricula. Thus science materials were found in social studies classes, social studies materials in language arts classes, etc. Amounts listed for sub-categories were compiled from information found on original invoices. An amount listed for a particular invoice was placed under the sub-category corresponding to the discipline most likely to use the purchased material or equipment.

The following categories and sub-categories account for all expenditures of non-tax money in Guilford County Schools during the 1972-73 school year.

## PART I

### INSTRUCTIONAL PROGRAM EXPENDITURES

During the school year studied Guilford County Schools had expenditures in twenty areas of school curricula. Many materials and equipment purchased were used in more than one

area of a curriculum. For that reason, amounts listed for each area was that spent for materials or equipment normally used in a particular area.

General Instructional Materials and Supplies. Certain items found listed on invoices were typically dispersed throughout an entire school rather than distributed within one area of the curriculum. For example, large quantities of duplicating paper were purchased and stored in a central storage area to be used by all teachers in a given school. Materials and supplies not fitting a particular curriculum area but purchased to be used in an instructional program were labeled as general instructional materials and supplies. All thirty-eight Guilford County Schools had expenditures thus categorized. A total of \$52,759.91 was spent on general instructional materials and supplies.

Audio-visual Expenditures. Modern teaching technological advances have played important roles in classrooms throughout Guilford County. All thirty-eight schools spent non-tax money for either purchasing additional equipment or repairing old equipment. Since the Guilford County Board of Education has contracted with a local repair service for repair of audio-visual equipment which covers labor costs, expenditures listed in this category included only new equipment and cost of replacement parts for old equipment. Total amount spent for these items was \$24,388.11.

Library Expenditures. Since all Guilford County Schools are accredited by the Southern Association of Colleges and Schools, each school has to meet required minimum standards in order to maintain accredited status. Administrative regulations placed on individual school allocations of tax monies have been designed so that these criteria are met through usage of tax money. Therefore, the amount listed for library expenditures from non-tax money is in addition to the already met minimum established by the Southern Association of Colleges and Schools. Total expenditures of non-tax money by thirty-seven Guilford County Schools for library-related purchases was \$14,847.68.

Science Expenditures. Science courses were offered as electives for students in grades nine, eleven, and twelve and were required at all other grade levels in Guilford County Schools during the 1972-73 school year. Expenditures made to facilitate science instruction included a wide range of equipment and materials, many of which were designed to be used in experimental projects. During the year studied twenty-eight schools had invoices showing purchases of science-related items. Total amount of non-tax funds spent for these items was \$11,804.15.

Math Expenditures. Over the past several years many Guilford County Schools have implemented various forms of individualized mathematics instructional programs. These programs have created a need for increasing amounts of materials

and supplies to supplement basic textbooks. During the 1972-73 school year twenty schools spent a combined total of \$4,715.77 for mathematics-related materials from non-tax funds.

Language Arts Expenditures. Language arts purchases included materials for teaching grammar, spelling, journalism, drama, and other related subjects with the exception of reading. During the 1972-73 school year fourteen Guilford County Schools had combined purchases amounting to \$4,754.01 of non-tax money primarily designed for teaching language arts.

Reading Expenditures. Invoices in twenty-four Guilford County Schools revealed the purchase of materials for teaching reading skills or concepts. Seven schools were junior or senior high schools which had purchased materials for special reading programs. The twenty-four schools had total combined expenditures of \$7,262.27 from non-tax funds for reading materials.

Special Education Expenditures. Special education classes draw from total resources of Guilford County School System. However, seven Guilford County Schools had invoices showing purchases specified for special education classes. These purchases cost a total of \$1,834.02.

Social Studies Expenditures. Social studies were taught in grades one through twelve in Guilford County Schools during the 1972-73 school year. Though social studies instruction was often coordinated with language arts programs in grades

one through eight in Guilford County, materials purchased specifically for social studies could frequently be discerned by studying school invoices. Non-tax funds amounting to \$4,975.67 were spent by fourteen schools for social studies supplies.

Choral Music Expenditures. Guilford County Schools provide students at all grade levels with some form of choral music training. In junior and senior high schools this training is typically offered in special choral groups. During the year studied thirty-one Guilford County Schools spent a total of \$5,879.64 from non-tax funds to help aid choral music programs.

Band Expenditures. Instrumental music courses were available to Guilford County students in grades seven through twelve during the 1972-73 school year. Band programs included a marching band in each senior high school. Marching bands had uniforms, took trips to participate in parades and other events, and participated in music contests. During the year studied eleven Guilford County Schools spent a combined total of \$11,592.88 of non-tax money on band programs.

Art Expenditures. Guilford County Schools have art in their curricula in grades one through twelve. In junior and senior high schools pottery, oil painting, water coloring, sculpturing, enameling, etc. were taught in special art classes. Eighteen Guilford County Schools spent \$5,642.21 from non-tax funds for art materials and supplies.



Physical Education Expenditures. For the purpose of this study amounts listed for the sub-category of physical education were only from schools not having inter-scholastic athletic teams. Total amount spent for physical education equipment by those schools not having inter-scholastic teams was \$5,212.44 during the 1972-73 school year. These purchases were made by nineteen schools.

Guidance Expenditures. Guidance counselors were employed in each junior and senior high school in Guilford County during the year studied. From non-tax sources, nine of these schools purchased supplies costing a combined total of \$704.11 for guidance services.

Teacher Supplies. A classroom teacher must have available a class roll or grade book, a lesson plan book, and other similar items in order to keep records and maintain classroom organization. The Guilford County Board of Education supplied these necessary items until the 1968-69 school year. Since that time it has been left to individual schools or in some schools, to individual teachers to purchase these items. During the 1972-73 school year sixteen Guilford County Schools purchased \$2,928.22 worth of supplies for teachers with non-tax funds.

Field Trip Expenditures. Guilford County students have been fortunate in having many educational trips made available to them by schools in this unit. Historical parks and shrines,

state and local governmental agencies and buildings, zoos, museums, industrial plants, gardens, colleges and universities, and many similar places able to provide students with much first-hand information on both present and past events are located within a 100-mile radius of Guilford County. In order that students could receive benefits offered by points of interest, field trips were provided for students in all thirty-eight Guilford County Schools during the 1972-73 school year. A total of \$10,408.21 was spent from non-tax funds by twenty-seven Guilford County Schools to make these trips. This amount did not include money spent for purchasing, maintaining, and operating busses.

Commercial Course Expenditures. Commercial courses were taught in all junior and senior high schools in Guilford County during the 1972-73 school year. Basic equipment such as typewriters and office machines and maintenance of this equipment were provided by tax funds. However, eleven Guilford County Schools spent a combined total of \$7,669.27 from non-tax funds for materials and supplies which were used in commercial classes.

Vocational Expenditures. Over the past few years vocational education has become a part of the curriculum of all Guilford County Schools. Special vocational courses were offered to students in each junior and senior high school during the year studied. A combined total of \$24,678.51 was spent

by thirteen Guilford County Schools from non-tax funds to help supplement tax expenditures for vocational courses.

Home Economics Expenditures. Though in reality a part of the vocational curriculum, home economics has been listed as a separate sub-category of instructional expenditures. Home economics was taught in all Guilford County junior and senior high schools during the 1972-73 school year. A total of \$6,803.13 was spent by twelve schools from non-tax funds to purchase materials and supplies for home economics classes.

Foreign Language Expenditures. Foreign language studies were offered to students in all junior and senior high schools in Guilford County during the year studied. Though each school had been provided a modern language lab and lab accessories with tax funds, \$1,478.87 in non-tax money was spent by five Guilford County Schools during the 1972-73 school year for foreign language classes.

Combined Instructional Expenditures. A combined total of \$208,248.08 was spent from non-tax funds by the thirty-eight Guilford County Schools during the 1972-73 school year. The following table has been compiled to show more clearly areas and amounts of expenditures.

TABLE IX

AREAS AND AMOUNTS OF EXPENDITURES IN THE INSTRUCTIONAL PROGRAMS  
OF THE GUILFORD COUNTY SCHOOLS DURING THE  
1972-73 SCHOOL YEAR FROM NON-TAX FUNDS

Area of Expenditure	Number of Schools	Amounts for Each Area
General Instruction. . . . .	38	\$ 52,759.91
Audio-Visual . . . . .	38	24,388.11
Library. . . . .	37	12,847.68
Science. . . . .	28	11,804.15
Math . . . . .	20	4,715.77
Language Arts. . . . .	14	4,754.01
Reading. . . . .	24	7,262.27
Special Education. . . . .	7	1,834.02
Social Studies . . . . .	14	4,975.67
Choral Music . . . . .	31	5,879.64
Band . . . . .	11	11,592.88
Art. . . . .	18	5,642.21
Physical Education . . . . .	19	5,121.44
Guidance . . . . .	9	704.11
Teacher Supplies . . . . .	16	2,928.22
Field Trips. . . . .	27	10,408.21
Commercial Studies . . . . .	11	7,669.27
Vocational Studies . . . . .	13	24,678.51
Home Economics . . . . .	12	6,803.13
Foreign Language . . . . .	5	1,478.87
Total of Instructional Program Expenditures . .		\$208,248.08

## II. TRANSIENT EXPENDITURES

Since the amounts of transient expenditures and transient collections were exactly the same, no real purpose would be gained by repeating information concerning these collections and expenditures except in short summary.

Transient collections were obtained by Guilford County Schools for various organizations. Transient expenditures were those same collections passed through school accounts in their entirety to the organizations. This was a service provided by schools, and schools received no direct benefits from these transactions. Total amount of money involved was \$122,076.99.

## III. GENERAL SCHOOL EXPENDITURES

Even though major expenses of operating schools were paid for by tax dollars, additional expenses remained for individual schools to pay. Without services and goods paid for by local schools, schools would soon lose much of their efficiency. The following sub-categories of general school expenditures show this in detail.

General Office Supplies. A public school is involved in large amounts of correspondence and record keeping. The cost of office machines and their upkeep, school stationery, envelopes, copying machines, files, and many other such costs are left to local schools in the Guilford County System. During the year studied, all thirty-eight Guilford County Schools found

it necessary to purchase or maintain office supplies or equipment. A total of \$25,583.90 was spent by Guilford County Schools during the 1972-73 school year for general office supplies from non-tax funds.

Telephone. All Guilford County Schools had at least one office telephone. Base monthly rate for each office telephone was paid by the Guilford County Board of Education. Other telephone expenses such as costs of long-distance calls, special lines for student or faculty use, and additional lines into school offices were paid for by local schools with non-tax funds. A combined total of \$5,896.10 from non-tax funds was spent by Guilford County Schools for telephone services.

Stamps. Postage stamps were used by each Guilford County School to carry a wide range of necessary mail. Outgoing mail included correspondence with other schools, businesses, community organizations, parents, student folders sent to other schools, films returned to film companies, etc. Total amount spent from non-tax funds for postage stamps by thirty-four Guilford County Schools was \$5,672.55.

Building and Grounds. Though costs of buildings and maintenance of buildings and school grounds was a function of the Guilford County Board of Education, thirty-six Guilford County Schools spent non-tax money to enhance buildings and grounds. Non-tax expenditures were for capital outlay items as well as general maintenance or beautification projects. One

school had an expenditure of over \$3,000.00 for a covered walk-way to be used by students. Seven schools found it necessary to install window-type air conditioners. Accounts of two schools revealed expenditures in excess of \$2,000.00 each for stadium expenses. Thirty-six schools spent a combined total of \$24,282.57 from non-tax funds for building and grounds projects.

Pest Control. All Guilford County Schools have contracts with pest control companies. However, during the 1972-73 school year only twenty-seven showed payments to these companies due to differing methods of payment by individual schools. The typical payment was \$5.00 per month, but this did vary some in accordance with the physical size of school plants. A total of \$1,392.54 was paid from non-tax funds for pest control purposes.

First Aid Supplies. Most Guilford County Schools kept basic first aid supplies in schools' general offices or first aid rooms. Payments for supplies have not been included in this section for schools which received first aid supplies from athletic offices. A combined total of \$615.50 was spent from non-tax funds by nineteen schools for first aid supplies.

School Professional Membership. Guilford County Schools belonged to a variety of organizations which required membership dues. Two of the more common institutional memberships were in the National Association of Secondary Principals and the National Association of Elementary Principals. Twenty-two

Guilford County Schools spent a combined total of \$1,341.70 from non-tax funds for membership in school-related organizations.

Electricity. Basic electrical needs were furnished for each school by the Guilford County Board of Education. However, individual schools were assessed for electricity needs for athletic stadiums. Some schools which sold ice cream were required to pay monthly assessments to the Guilford County Board of Education to cover electricity costs for operating ice cream cabinets. Eighteen schools paid a combined total of \$2,552.43 from non-tax funds for electricity.

Combined General School Expenditures. All general school expenditures were listed as being paid from non-tax funds. One should remember, however, that Guilford County Schools did receive one tax dollar per child from the Guilford County Board of Education. Since it was impossible to tell which expenditures listed as general school expenditures came from tax allotments and which from non-tax funds, all have been listed as non-tax expenditures in this chapter. In Chapter six allowances have been made for this tax money.

The following table illustrates all general school expenditures of non-tax funds.



TABLE X  
 GENERAL SCHOOL EXPENDITURES FROM NON-TAX FUNDS BY THE  
 GUILFORD COUNTY SCHOOLS DURING THE  
 1972-73 SCHOOL YEAR

Area of Expenditure	Number of Schools Having Expenditures	Total Amount
General Office Supplies . . .	38	\$25,583.90
Telephone . . . . .	38	5,896.10
Stamps. . . . .	34	5,672.55
Building and Grounds. . . . .	36	24,282.57
Pest Control. . . . .	27	1,392.54
First Aid Supplies. . . . .	19	615.58
School Professional Membership. . . . .	22	1,341.70
Electricity . . . . .	18	2,552.43
Total General School Expenditures		\$67,337.37

#### IV. COST OF PROFIT-MAKING SALES

Each of the thirty-eight Guilford County Schools had at least one profit-making sale during the 1972-73 school year. This section shows what items were sold for profit-making purposes. In cases where it was impossible to categorize specific, individual items, a broad heading has been provided. The following explanations of items and of item costs will help clarify profit-making sales.

Individual School Pictures. All thirty-eight Guilford County Schools sold picture packages to individual students. Wholesale cost of pictures was \$56,314.64 during the year studied.

School Store. Twenty-seven Guilford County Schools had some type of school store in 1972-73. For the purpose of this study, some items have been classified in this category which were not sold directly through school stores. In some schools ice cream costs, lounge drinks and snacks, and concessions have been listed under school store expenses. Since the next chapter will clarify these items in terms of profits, grouping these items under a broader category has not detracted from the purpose of showing as many specific costs as possible. Wholesale cost of items listed under school stores was \$62,260.38.

Ice Cream. It was possible to determine exact cost of ice cream sold in twelve Guilford County Schools. Wholesale cost was \$35,387.76.

Yearbooks. During the year studied fourteen schools had yearbook sales. Wholesale cost of yearbooks, including film and other miscellaneous items associated with yearbook publication, was \$56,344.57.

Candy. During the 1972-73 school year sixteen Guilford County Schools had candy sales. Candy costs, as interpreted here, were only for candy sold during major fund-raising candy sales. Wholesale cost of candy and prizes purchased for these fund-raising projects was \$57,326.79.

Magazines. Magazine sales were held by six Guilford County Schools as major fund-raising projects during the 1972-73 school year. Wholesale cost of magazine sales, including cost of prizes, was \$20,999.74.

Concessions. It was impossible to separate concession costs from school store costs and teachers' lounge costs in most schools. For example, soft-drinks might have been sold through the concession stand, the school store, and the teacher's lounge in a single school. However, it was possible in four schools to separate items purchased for concessions from items intended to be sold elsewhere within the schools. Wholesale cost of items purchased to be re-sold as concessions in the four schools was \$5,593.14.

Book Fairs. During the year studied two Guilford County Schools sold books to students with a profit-potential for the

schools. Wholesale cost of books sold during the book fairs was \$2,126.87.

Group Pictures. Group pictures were sold to students in nine Guilford County Schools during the 1972-73 school year. Two schools sold pictures of football teams while group pictures sold in the remaining seven schools were of individual classes. Wholesale cost of group pictures was \$7,592.29.

School Newspapers. Eight Guilford County Schools sold school newspapers with the intent of making profits. While other schools did have newspapers, distribution was such that profit was not desired. Wholesale cost of school newspapers having a profit-making potential was \$2,817.11.

Assembly Programs. Students were charged for special assembly programs in eight Guilford County Schools during the year studied. Programs were of a variety of types and included movies, talent shows, "Miss School" contests, and other forms of entertainment. The combined cost of assembly programs for the eight schools was \$1,349.00.

Student Magazines. One Guilford County School published a magazine made-up of student work. This magazine was sold to students with a profit-making potential. Wholesale cost of the magazine was \$832.00.

Teacher's Lounge. Several Guilford County schools sold soft drinks and snacks to teachers through vending machines in

the teachers' lounge. In six elementary schools cost of vending machine goods could be determined. Wholesale cost of food and drinks sold in these schools was \$1,659.89.

Milk. One school in Guilford County sold milk to students from vending machines. Wholesale cost of the milk was \$1,523.44.

Juice. One Guilford County School sold juice through vending machines to students during the school day. Wholesale cost of the juice was \$1,390.73.

Parking Stickers. Though several schools in Guilford County sold parking stickers to students, only one school separately accounted for the cost during the year studied. Cost of parking stickers in this school was \$62.74.

Senior Pictures. The records of only one school included the cost of senior pictures. The wholesale picture cost was \$3,032.82.

Other. Several other items were sold to students during the 1972-73 school year. Since these other sales were relatively small, to list each separately would not add to the value of this study. Wholesale cost of other sales in six Guilford County Schools was \$2,166.92.

Sales Tax. Items sold by schools were subject to three per cent state and one per cent county sales taxes. Due to

methods by which sales taxes were paid, it was impossible to show sales tax cost for each classification. For that reason sales taxes have been listed as a separate cost for sold items. Sales taxes could be determined separately from actual item costs in thirty-two schools. Sales taxes amounted to \$4,998.85.

Combined Cost of Sold Items. Though it was impossible to list separately each item sold in Guilford County Schools, the preceding explanations have provided much insight into types of items sold and costs of many items. The following table helps specify major expenditures of non-tax money by Guilford County Schools during the 1972-73 school year.

TABLE XI  
 COST OF PROFIT MAKING SALES IN THE GUILFORD COUNTY SCHOOLS  
 DURING THE 1972-73 SCHOOL YEAR

Item	Number of Schools	Amount
Individual School Pictures . . . . .	38	\$ 56,314.64
School Store Items . . . . .	27	62,260.38
Ice Cream. . . . .	12	35,387.76
Yearbooks. . . . .	14	56,344.57
Candy. . . . .	16	57,326.79
Magazines. . . . .	6	20,999.74
Concessions. . . . .	4	5,593.14
Book Fairs . . . . .	2	2,126.87
Group Pictures . . . . .	9	7,592.29
School Newspapers. . . . .	8	2,817.11
Assembly Programs. . . . .	8	1,349.00
Student Magazine . . . . .	1	832.00
Teacher's Lounge . . . . .	6	1,659.89
Milk . . . . .	1	1,523.44
Juice. . . . .	1	1,390.73
Parking Permits. . . . .	1	62.74
Senior Pictures. . . . .	1	3,032.82
Others . . . . .	6	2,166.92
Sales Tax. . . . .	32	4,998.85
Total Costs for Profit-Making Sales		\$323,779.68

## V. PAID PERSONNEL

Though salaries of personnel employed by Guilford County Schools were paid by county, state, and federal governments, Guilford County principals still found it desirable to pay some persons additional salary supplements or travel expenses from non-tax monies. The following explanations clarify these expenditures.

Secretaries. All thirty-eight Guilford County Schools received tax allotments from the Guilford County Board of Education for payment of secretaries. This money was not actually received by individual schools, but salary scales were established by individual school principals in accordance with this allotment. After receiving time sheets from school principals payments were made by the Board of Education. Thirty-two schools provided secretaries payments in addition to those received from the Board of Education. Schools paid secretaries \$16,628.19 from non-tax funds during the 1972-73 school year.

Professional Staff Travel Expense. Guilford County professional staff members attended many meetings, conventions, education exhibitions, and other types of educational events during the year studied. Events were held both in-state and out-of-state. Payment was provided by the Guilford County Board of Education to help defray expenses for out-of-state meetings. However, no money was available from the Board of



Education for in-state events. A combined amount of \$7,988.14 was spent by thirty-two Guilford County Schools for professional staff travel expenses. This amount included payments to substitute teachers by local schools to make it possible for regular teachers to attend educational events.

Janitorial Service. As was the case with secretaries, allotments were furnished by the Guilford County Board of Education for payment of janitor and maid salaries at each school. Again, no actual dollars were received by schools for payment to janitorial personnel. Rather payment was made by the Board of Education in accordance with salary scales and time cards furnished by school principals. A combined total of \$4,412.07 from non-tax funds was paid to school custodians by twenty-four schools during the 1972-73 school year to supplement their base salaries.

Assistant Principals. During the year studied assistant principals in Guilford County were basically paid normal teachers salaries with tax funds. However, individual schools did pay these additional supplements to assistant principals. Assistant principals were paid \$10,571.89 from non-tax funds by a total of sixteen schools.

Coaches. The Guilford County Board of Education furnished allotments for coaches in all but one school fielding interscholastic athletic teams in 1972-73. In addition to County allotments thirteen Guilford County Schools paid a combined total of \$20,643.54 to coaches from non-tax funds.

Teacher Aides. Teacher aides were paid with tax money according to a salary scale established by the Guilford County Board of Education. In addition to the tax-based salary, five Guilford County Schools paid a total of \$2,101.60 to teacher aides during the 1972-73 school year in supplementary pay.

Others. During the year studied personnel other than ones listed above were paid additional salaries or expense money with non-tax funds by eleven Guilford County Schools. For example, additional payments were made to band directors in three schools, reading consultants in one school, guidance counselors in two schools, and public school music teachers in one school. A total of \$2,340.50 in non-tax money was paid to other personnel during the year studied.

Combined Personnel Payments. In the 1972-73 school year a total of \$64,695.93 was paid by Guilford County Schools to personnel from non-tax funds. The following table helps clarify this category.

TABLE XII

PAID PERSONNEL FROM NON-TAX FUNDS IN THE GUILFORD COUNTY SCHOOLS  
DURING THE 1972-73 SCHOOL YEAR

Personnel	Number of Schools Paying	Amount
Secretaries . . . . .	32	\$16,628.19
Professional Staff Travel Expense . . . . .	32	7,988.14
Janitors . . . . .	24	4,412.07
Assistant Principals . . .	16	10,571.89
Coaches . . . . .	13	20,653.54
Teacher Aides . . . . .	5	2,101.60
Others . . . . .	11	2,340.50
Total Paid to Personnel		\$64,695.93

## VI. CLUBS AND CLASSES

As was stated in Chapter Four, there were over 140 club or class accounts in Guilford County Schools during the 1972-73 school year. It was not logical to attempt to list expenditures of each club or class. Therefore, a different approach has been used in reporting information gained from the analysis of club and class expenditures.

It was found, after studying records of expenditures from clubs, that expenditures did roughly fit into three classifications. Though a table could not be formed from club data since there was no consistency in expenditures, an explanation of each of the three more common categories and specific examples for each has resulted in a better understanding of how school clubs use money.

First, during the 1972-73 school year practically all school clubs, by definition or by function, were service clubs. As far as could be determined, every club which functioned during the school year studied had one or more projects capable of being classified as service projects. Some examples of projects follow.

One high school club sponsored a Christmas Party for an elementary school special education class. The club paid for refreshments, bought a small gift for each special education class member, and paid for entertainment.

Another high school club gave a party and furnished flowers, fruit baskets, and small gifts to all persons living in a local nursing home.

A junior high school club sponsored a needy family at Christmas. The club helped the parents get Christmas toys for their eleven children, furnished all food necessary for a family Christmas feast, and provided clothing for each member of the family.

A second typical club expenditure was for state or national affiliation dues. Student councils, beta clubs, vocational clubs, and other clubs paid dues to state and/or national organizations.

The third classification of common expenditures included club parties or entertainment. Since these functions varied widely, the following examples have been listed to illustrate what is meant by "entertainment".

One high school vocational club had its annual "Bosses" Banquet during the year studied. This club was composed of vocational students who spent part of their school day working in on-the-job training programs.

Another high school club went on a beach trip. Over \$700.00 went through the club's account to help finance the trip.

One junior high school club took a trip to "Carrowinds". This trip required more than \$200.00 from the club's treasury.

Many clubs sponsored simpler activities such as skating trips, cookouts, swimming parties, and dances.

Class accounts were found to have two common areas of expenditures. First was payment, generally by junior classes, for junior-senior proms. The second common area of expenditure,

especially by senior classes having accounts, was for various types of school projects or gifts.

Total combined expenditures by clubs and classes in Guilford County Schools during the 1972-73 school year amounted to \$73,428.53.

#### VII. ACTIVITY BUS EXPENSES

During the 1972-73 school year each of sixteen Guilford County Schools operated one or more activity busses. Busses, though titled to the Guilford County Board of Education, were maintained, insured, and paid for by individual schools. The following explanations of costs involved in maintaining activity busses help clarify this classification of non-tax expenditures.

Gas and Oil. Guilford County Schools operating activity busses purchased gas from commercial gas retailers. Total charged cost of gas and oil for activity busses during the year studied was \$6,186.60. This amount does not include any purchases of gas or oil for which cash payments were made.

Repairs. It was necessary for twelve schools operating activity busses in 1972-73 to have repairs made on busses. Total cost of repairs was \$4,865.32.

Insurance. Of sixteen schools having activity bus costs, only fifteen showed invoices for insurance. The reason for such inconsistency was that while one elementary school paid for bus insurance, it allowed a high school to maintain the

bus. Thus all busses operated by Guilford County Schools carried liability insurance. Total cost of insuring activity busses was \$2,652.27 during the year studied.

Bus Purchases. Two schools purchased activity busses during the 1972-73 school year. One school bus is not reflected on the school invoice because part of the payment for the bus was made directly from a PTA treasurer. The total amount of non-tax money which went through school accounts for the purchase of activity busses during the year studied was \$2,948.00.

Combined Activity Bus Expenditures. \$16,652.19 was spent on activity busses during the 1972-73 school year by schools owning such busses. Although other schools sponsored many trips involving transportation costs, none of these costs have been included here. Rather, these costs are classified under field trips. The following table has been compiled to show more clearly activity bus expenditures.

TABLE XIII  
ACTIVITY BUS COSTS IN THE GUILFORD COUNTY SCHOOLS  
DURING THE 1972-73 SCHOOL YEAR

Reason for Cost	Number of Schools	Total
Gas and Oil. . . . .	12	\$ 6,186.60
Repairs. . . . .	12	4,865.32
Insurance. . . . .	15	2,652.27
Bus Purchases. . . . .	2	2,948.00
Total Activity Bus Costs		\$16,652.19



## VIII. ATHLETICS AND PHYSICAL EDUCATION

The analysis of expenditures in athletics and physical education has been done as completely as possible in accordance with information contained on individual schools' cancelled checks and invoice copies. However, as was the case with instructional program expenditures, it was not feasible to make an exact classification of all amounts. Therefore, amounts subclassified under athletics and physical education cannot be interpreted as exact amounts. The total for expenditures within this classification is correct, and amounts within each subclassification are accurate enough to give a reasonable working knowledge of expenditures in these areas.

General Athletics. Necessary expenditures made by thirteen schools participating in athletic conferences and employing officials from registered official associations were listed under general athletics. During the 1972-73 school year \$4,833.82 was spent for conference membership dues, booking charges from athletic conferences, and similar dues and charges.

Football. Football expenditures were for football equipment, repairs, film, and other items directly associated with football. Total amount spent by thirteen schools for football was \$38,889.41 during the year studied.

Basketball. Basketball expenditures were made by thirteen schools for basketball uniforms, equipment, and other items

directly associated with basketball. Total amount spent for basketball during the year studied was \$10,907.70.

Baseball. Only eleven of thirteen schools having interscholastic teams had expenditures for baseball. During the 1972-73 school year the eleven schools spent a total of \$9,940.91 for uniforms, equipment, and other items directly associated with baseball.

Track. Eight schools had expenditures directly associated with track. Expenditures were for uniforms, track equipment, and other items. Total amount spent for track was \$1,571.07.

Golf. Nine schools had expenditures for golf programs. Funds were spent for balls to be used in matches and for green fees. A total of \$1,237.23 was spent for golf during the year studied.

Wrestling. Seven schools had expenditures directly related to wrestling. Only major expenditures such as purchases of mats or uniforms were listed. The combined amount spent for wrestling during the year studied was \$5,780.51.

Athletic Grounds. Only three schools have been listed as having expenditures for maintenance of athletic grounds. It should be noted that, due to information listed on invoices and the frequent use of grounds for many purposes other than athletics, most expenditures for improvement of grounds were

subclassified under building and grounds in part three of this chapter. The total amount spent specifically for upkeep of athletic grounds was \$4,785.86 during the year studied.

Programs. Though programs were either sold or given away at many football and basketball games, expenses for these programs could be identified in only three schools. Some programs resulted from the activity or booster clubs; others were simple, one-page listings of players involving very little printing expense. \$671.51 was spent for programs by three schools in 1972-73. ,

First Aid Supplies. First aid supplies were used by all thirteen schools having interscholastic athletic programs. However, since some invoices were not itemized and were marked only football, basketball, etc., it was possible to determine expenditure for first aid supplies in only five schools. The five schools' combined expenditure for first aid supplies was \$2,805.81 during the year studied.

Officials. Officials belonging to a registered officials association were used for all athletic contests. In a typical Guilford County School during the 1972-73 school year, officials were paid in cash from gate receipts. Therefore, payment for services of officials was not shown in the school's financial records. One high school did pay officials for all athletic contests by check. The schools' total cost for officials was

\$1,502.00. This figure does give some insight into cost of athletic officials. Two other schools had partial listings of payment to officials, giving a combined amount of \$2,082.00 paid by the three schools.

General Physical Education. Interchange of equipment between interscholastic programs and physical education programs was very common in Guilford County Schools. However, in making a determination for listing amounts under physical education, only those schools not having interscholastic athletic teams were included. The total amount listed for physical education from thirteen schools was \$14,127.90.

Physical Education Uniforms. Physical education uniforms were sold in all thirteen junior and senior high schools. However, some schools ordered and paid for physical education uniforms during the 1971-72 school year thus excluding these amounts from the scope of this study. Paid invoices for physical education uniforms were found in eight schools during the year studied. The total amount paid for uniforms during the 1972-73 school year was \$15,535.72.

Laundry Equipment. Twelve of the thirteen Guilford County junior and senior high schools have installed their own laundry equipment. During the 1972-73 school year three schools purchased and installed commercial-sized laundry equipment, and one school purchased a household-sized washer and dryer. The combined cost

of laundry equipment from a total of five schools during the year studied was \$4,858.28.

Laundry Soap and Gas. Most of the dryers installed in Guilford County Schools were gas dryers. Washers were, in each case, electric washers with electricity being furnished by the county. Operating expenses for school laundries were, therefore, for repairs, soap, and gas. In eight schools where laundry operating costs could be determined \$2,077.49 was spent during the 1972-73 school year.

Towels. As schools installed laundries, it was practical for these schools to purchase their own supply of towels. The total cost of towels in seven schools paying towel invoices during the year studied was \$2,749.28.

Lockers. Each of the thirteen schools having interscholastic athletic teams had some form of locker or basket system which required locks. During the year studied three schools had invoices for either new locks or for locker repairs. The total spent by these three schools was \$730.57.

Awards. All thirteen schools having interscholastic teams gave awards of some type to outstanding students in athletics and in physical education. The total cost of awards during the year studied was \$1,870.31.

Combined Expenditures in Athletics and Physical Education.  
In order to clarify expenditures related to athletics and physical

education made by thirteen Guilford County Schools during the 1972-73 school year the following table has been constructed.

TABLE XIV

EXPENDITURES FOR ATHLETICS AND PHYSICAL EDUCATION IN THE GUILFORD  
COUNTY SCHOOLS HAVING INTERSCHOLASTIC ATHLETIC PROGRAMS  
DURING THE 1972-73 SCHOOL YEAR

Area of Expenditure	Number of Schools	Amount
General Athletics . . . . .	13	\$ 4,833.82
Football . . . . .	13	38,889.41
Basketball . . . . .	13	10,907.70
Baseball . . . . .	11	9,940.91
Track . . . . .	8	1,571.07
Golf . . . . .	9	1,237.23
Wrestling . . . . .	7	5,780.51
Athletic Grounds . . . . .	3	4,785.86
Programs . . . . .	3	671.51
First Aid Supplies . . . . .	5	2,805.81
Officials . . . . .	3	2,082.00
General Physical Education . . . . .	13	14,127.90
Physical Education Uniforms . . . . .	8	15,535.72
Laundry Equipment . . . . .	5	4,858.28
Laundry Soap and Gas . . . . .	8	2,077.49
Towels . . . . .	7	2,749.28
Lockers . . . . .	3	730.57
Awards . . . . .	13	1,870.31
 Total of Athletic and Physical Education Expenditures . . . . .		 \$125,455.38

## IX. OTHER EXPENDITURES

Most Guilford County Schools had one or more expenditures which could not be classified under any major heading. These expenditures have been classified as "others". The following explanations and table help clarify this classification.

Entertainment. Several related expenditures have been classified under entertainment. These expenditures include faculty dinners, local school advisory committee dinners, refreshments at faculty meetings, and other similar events. A total of \$2,921.73 was spent on entertainment by thirty schools during the 1972-73 school year.

Flowers. Schools sent flowers to families in which there were deaths, to faculty members in hospitals, and to other persons on appropriate occasions. Flowers were also purchased for some special events, such as held at various schools. During the year studied \$2,594.61 was spent for flowers by a total of thirty-three schools.

Student Refunds. Students were given fee refunds for a variety of reasons. For example, if a student transferred out of the Guilford County System, he was refunded a portion of his paid fee money; if a student experienced a schedule change causing him to leave a class in which he had paid a fee, he was given a refund. \$948.39 was refunded to students from twenty-seven schools during the year studied.



Banquets. Five Guilford County Schools had banquets other than junior-senior dinners which were paid for from school accounts. A total amount of \$4,532.58 was spent for these banquets during the year studied.

Community Projects. Nineteen schools had money pass through their accounts which went for community projects. Projects ranged in scope from buying a student a pair of shoes to a collection of more than \$300.00 for an employee of the school system injured in an accident. A total of \$3,280.06 was spent on community projects during the year studied.

Teacher Contingency Gifts. Gifts were given by faculties to members for pregnancies, marriages, and other reasons. Five schools spent a total of \$974.38 for such gifts during the year studied.

Miscellaneous. Sixteen schools had certain expenditures not capable of being classified. A combined amount of \$3,671.65 was spent for different items grouped as miscellaneous.

Combined Totals for Other Expenditures. A total of \$18,959.40 was spent from non-tax funds by thirty-seven Guilford County Schools during the 1972-73 school year. The following table has been constructed to help clarify this classification.

TABLE XV

COMBINED EXPENDITURES CLASSIFIED AS OTHER EXPENDITURES BY THE  
 GUILFORD COUNTY SCHOOLS DURING THE 1972-73 SCHOOL YEAR

Purpose of Expenditure	Number of Schools	Amount
Entertainment . . . . .	30	\$ 2,921.73
Flowers . . . . .	33	2,594.61
Student Refunds . . . . .	27	984.39
Banquets . . . . .	5	4,532.58
Community Projects . . . . .	19	3,280.06
Teacher Contingency Gifts . . . . .	5	974.38
Miscellaneous . . . . .	16	3,671.65
<b>Total of Other Expenditures</b>		<b>\$18,959.40</b>

## X. COMBINED EXPENDITURES

Explanations, amounts, and tables shown in this chapter have been an attempt to reveal the expenditure of money received by the thirty-eight Guilford County Schools during the 1972-73 school year. The following summary table has been constructed to show expenditures by major classifications.

TABLE XVI

SUMMARY TABLE OF EXPENDITURES BY THE THIRTY-EIGHT GUILFORD COUNTY  
SCHOOLS DURING THE 1972-73 SCHOOL YEAR

Expenditure Classification	Amount
Instructional Program. . . . .	\$ 208,248.08
Transient Collections. . . . .	122,076.99
General School . . . . .	67,337.37
Cost of Profit-Making Sales. . . . .	323,779.68
Personnel. . . . .	64,695.93
Clubs and Classes. . . . .	73,428.53
Activity Busses. . . . .	16,652.19
Athletics and Physical Education . . . . .	125,455.38
Others . . . . .	18,959.40
<b>Total of Expenditures. . . . .</b>	<b>\$1,020,633.55</b>

## CHAPTER VI

AMOUNTS AND IMPACT OF SCHOOL PROFITS AND DONATIONS WITHIN THE  
GUILFORD COUNTY SCHOOLS DURING THE 1972-73 SCHOOL YEAR

Whereas Chapters Four and Five of this study include simple breakdowns of Guilford County Schools total receipts and expenditures of non-tax monies during the 1972-73 school year, Chapter Six contains a more thorough analysis of these monies. Chapter Six has been an attempt to make an analysis of non-tax monies by comparing the expenditure of these monies with the origin. This analysis helps to clarify profits and donations.

In order for the reader to understand how the different analyses were made, an explanation of certain questions surrounding each part of this chapter is provided below.

Part one is centered around money whose use in a total school program was determined solely by an individual school principal. While a principal does have responsibility for all monies, in reality he has absolute control over only two categories, profits and donations. All other money coming into the school has some type of claim already made on it when received. For example, during the 1972-73 school year Board of Education approved fees had to be spent within certain areas; transient collections were fully earmarked for spending; club and class money had some controls from club sponsors and membership; athletic money was used in athletics. The only money a principal had at his absolute discretion was money from profits and donations. Therefore part one of Chapter Six has focused on profits and

donations. How much profits and where did they come from? How much was received in donations, and from whence did the donations come? In what areas of school programs were both types of monies spent? These are questions part one attempts to answer.

In part two is found a separate analysis of athletic and physical education receipts and expenditures for the thirteen schools having interscholastic athletic teams. This analysis includes a look at the area of physical education and athletics from different monetary viewpoints. Could senior high schools have maintained athletic programs from gate receipts alone? Could junior high schools have maintained athletic programs from gate receipts alone? Were schools in violation of Guilford County Board of Education Policy in financing athletic programs? These are some of the questions concerning athletics for which answers have been sought.

Part three presents what would result should the Guilford County Board of Education, or some other government body having jurisdiction over schools in Guilford County, mandate that all fees, profit-making sales, and charges to athletic or other school events be stopped. How much additional tax money would be needed to continue activities carried on by non-tax dollars? What would additional tax-dollars do to the special school tax? These most relevant questions are answered in part three of this chapter.

I. SOURCES, AMOUNTS, AND IMPACT OF PROFITS AND DONATIONS  
IN THE GUILFORD COUNTY SCHOOLS DURING THE  
1972-73 SCHOOL YEAR

During the 1972-73 school year Guilford County Schools made profits from the sale of a variety of items. In addition to these profits, donations came from both individuals and organizations. In order to understand amounts and sources of profits and donations, each has been analyzed separately.

Profits. Guilford County School sales have been listed under either of two classifications, direct sales to students and school projects. In order to clarify profits from the two classifications, tables have been compiled.

The first table is concerned with items sold directly to students. Direct sales included school store items, pictures, yearbooks, and all other in-school sales. Table XVII shows profits made from each sale.

As shown by table XVII the largest producer of profits from sales to students was the individual school picture sale. A total of \$49,672.45 was made from the sale of pictures, representing 46.2 percent of the total profits from sales to students. Individual school picture, ice cream, school store, and yearbook sales combined produced \$99,439.99 or 93 percent of the total profits from sales to students.

TABLE XVII

PROFITS FROM DIRECT SALES TO STUDENTS IN THE GUILFORD  
COUNTY SCHOOLS DURING THE 1972-73 SCHOOL YEAR

Item Sold	Number of Schools	Gross	Cost	Profit
Individual School Pictures . . . . .	38	\$105,987.09	\$ 56,314.64	\$ 49,672.45
Ice Cream . . . . .	12	51,407.82	35,387.76	16,020.06
School Store . . . . .	27	79,141.38	62,260.38	16,881.00
Parking Stickers . . . . .	6	349.50	62.74	286.76
Yearbooks . . . . .	14	73,211.05	56,344.57	16,866.48
Group Pictures . . . . .	9	11,322.35	7,592.29	3,730.06
Book Fairs . . . . .	2	2,826.87	2,126.87	700.00
School Newspapers . . . . .	9	3,443.96	2,817.11	626.85
Student Magazines . . . . .	1	240.00	832.00	-592.00
Milk . . . . .	1	2,410.37	1,523.44	886.93
Juice . . . . .	1	2,633.49	1,390.73	1,242.76
Senior Pictures . . . . .	1	4,035.02	3,032.82	1,002.20
Other Sales . . . . .	6	1,474.25	1,328.92	145.33
Total Direct Sales Profits . . . . .		\$338,483.15	\$231,014.27	\$107,468.88



Not all sales to students produced a profit. One in particular, the sale of a student magazine produced and sold by a junior high school, lost \$592.00. Also, as indicated by profit margins, not all sales were produced entirely to make large profits for the schools. Many items were sold slightly above cost.

The second method of profit-making employed by schools was the school project. Table XVIII shows profits from projects.

Also, as shown by table XVIII, the largest producer of profits from school projects was the candy sale. \$47,251.61 or 74.1 percent of the total was made. By combining profits from candy and magazine sales \$57,361.22 or 90 percent of total profits from school projects was realized.

Combined profits from direct sales to students and school projects amounted to \$171,224.25 before sales taxes. After sales taxes were paid, the combined thirty-eight schools had made \$166,225.40. Based on 1972-73 average-daily-membership in the Guilford County System, this amount represents a total of \$7.14 per child.

TABLE XVIII  
 PROFITS FROM SCHOOL PROJECTS IN THE GUILFORD COUNTY SCHOOLS  
 DURING THE 1972-73 SCHOOL YEAR

Type of Project	Number of Schools	Gross	Cost	Profit
Candy Sales . . . . .	16	\$104,578.40	\$57,326.79	\$47,251.61
Magazine Sales . . . . .	6	31,109.35	20,999.74	10,109.61
Concessions . . . . .	4	6,138.16	5,593.14	545.02
Teacher's Lounge . . . . .	7	2,434.24	1,659.89	774.35
Assembly Programs . . . . .	8	4,627.15	1,349.00	3,278.15
Exhibition Basketball . . . . .	2	1,739.63	-	1,739.63
Other . . . . .	2	895.00	838.00	57.00
Total School Projects Profit		\$151,521.93	\$87,766.56	\$63,755.37

Donations. Guilford County Schools received monetary donations from several sources during the 1972-73 school year. The following table shows amounts donated and sources.

TABLE XIX  
DONATIONS TO GUILFORD COUNTY SCHOOLS  
DURING THE 1972-73 SCHOOL YEAR

Source	Number of Schools	Amount
PTA . . . . .	21	\$23,304.76
Civic Clubs . . . . .	9	7,648.82
Booster Clubs . . . . .	4	4,114.43
Individual. . . . .	6	1,360.00
Total Donations . . . . .		\$36,428.01

The total donations of \$36,428.01 to Guilford County Schools represented \$1.56 per child based on average-daily-membership during the 1972-73 school year.

As shown by table XIX, the largest contributions of non-tax money came from Parent-Teacher-Associations in Guilford County. It should be noted that, in addition to money, these same organizations contributed large amounts of goods and services, analyzed in Chapter Seven.

Impact of Profits and Donations. During the 1972-73 school year in Guilford County non-tax money from profits and donations amounted to \$202,653.41. This amount was equal to \$8.70 per child based on 1972-73 average-daily-membership figures.

In order to show how non-tax monies were used for a portion of the 1972-73 expenditures by Guilford County Schools, comparisons have been made of related incomes and expenditures. An additional purpose of the comparisons is to show more clearly a relationship between income in a specific category and expenditure in a related category.

A list of related areas to be examined follows:

1. Transient collections as related to transient expenditures.
2. Tax monies receipted as related to general school expenditures.
3. School Board approved fees as related to instructional program expenditures.
4. Athletics and physical education receipts as related to athletics and physical education expenditures (including coaches pay).
5. Clubs and classes income as related to clubs and classes expenditures.
6. Receipts from other sources (excluding donations and activity bus receipts) as related to expenditures in other areas.
7. Income from sales and projects as related to cost of sales and projects.
8. Donations as related to (no direct related expenditures).
9. Activity bus receipts as related to activity bus expenditures.
10. (No direct related income) as related to personnel expenditures.
11. Beginning balance as related to end-of-year balance.

Since transient collections were the same as transient expenditures, the entire amount of \$122,076.99 has been accounted

for under both collections and expenditures, and no further explanation is needed.

Most tax monies receipted and deposited in school accounts were earmarked for general school operations. The total amount of tax money deposited in Guilford County School accounts during the 1972-73 school year was \$26,854.05. \$67,337.37 was spent for general school operations, leaving a net deficit of \$40,483.32.

Collected board approved fees amounted to \$108,372.77. Fees were used for expenditures in the instructional program. Since total expenditures equaled \$208,248.08 a deficit of \$99,875.31 remained between receipts and disbursements.

Total receipts from athletics and physical education were \$148,400.00. Payments to coaches have been included in the expenditure total. Thus \$146,108.92 was spent in the area of athletics and physical education, leaving a surplus of \$2,291.19.

Clubs and classes had total receipts of \$99,412.35 during the year studied. A net surplus of \$25,984.00 was gained since only \$73,428.53 in total expenditures could be attributed to clubs and classes.

Two sources listed under income from "other sources" in Chapter Four of this study have been excluded here. After excluding the two sources, donations and activity bus receipts, a total of \$5,742.57 remained in the "other sources" category. Total expenditures under "other expenditures" amounted to \$18,959.40, leaving a net deficit of \$13,216.83.

Combined income from sales and projects during the year totaled \$490,005.08. The cost of sales and projects required an expenditure of \$323,779.68, leaving a net surplus of \$166,225.40.

Since donations received were not earmarked for any one area of expenditure, the \$36,428.01 received from this source has been listed for the purpose of comparison as a surplus.

Total receipts for the use of activity busses were \$4,314.29 during the year. Expenditures on busses amounted to \$16,652.19, leaving a net deficit of \$12,337.90 for the year studied.

As there were no receipts of non-tax monies designated for personnel, a deficit of \$44,042.39 existed. This deficit did not include coaches' supplements, which is listed under athletics and physical education.

Before the 1972-73 school year began the thirty-eight schools had in their accounts a combined total of \$168,689.88. This amount coupled with total receipts of \$1,041,606.22 obtained during the year studied gave the schools a potential of \$1,210,296.10 to spend. Since schools only spent \$1,020,633.55, an end-of-the-year balance of \$189,662.55 was left in the combined schools' accounts. This amounted to an increase of \$20,972.67 in school accounts which, for the purpose of balance, has been listed as a deficit.

By areas listed, the total amount of surpluses equals the total amount of deficits. Since all deficits were either

"paid" or remained on hand in school accounts at the end of the school year, a simple comparison of surpluses and deficits has been compiled in order to show rather sketchily how profits and donations were spent. The following resulted from comparing surpluses with deficits.

Surpluses		Deficits	
Athletics and Physical Education	\$ 2,291.19	General School Operations	\$ 40,483.32
Clubs and Classes	25,983.82	Instructional Program	99,875.31
Sales and Projects (Profits)	166,225.40	Other Sources	13,216.83
Donations	36,428.01	Activity Busses	12,337.90
		Paid Personnel	44,042.39
		Difference in Starting and Ending Balances	20,972.67
Total Surplus	\$230,928.42	Total Deficit	\$230,928.42

The impact of profits and donations is totally accounted for if two assumptions are made.

Assumption number one is that the \$2,291.19 shown as a surplus from athletics and physical education was spent within the broad area of general school expenditures. The rationale for this assumption is that within the category of general school expenditures are two sub-categories somewhat related to athletics,

electricity and building and grounds. Much of the \$2,552.43 in non-tax money spent for electricity by schools would have been for electricity used for night football and baseball games. Also, at least a part of the \$24,282.57 shown as being spent for building and grounds would have been for improvements to athletic and physical education grounds. Due to bookkeeping procedures, however, exact amounts could not be attributed to athletics and physical education for expenditures in these two areas. In spite of this, the assumption that an amount equal to or greater than the \$2,291.19 shown as a surplus in athletics and physical education was used for the related electricity and building and grounds expenditures is a valid assumption.

Assumption number two is that the \$25,983.82 shown as a surplus from clubs and classes could be accounted for in four areas of the listed deficits. Areas and amounts accounted for within the terms of this assumption are (1) building and grounds under general school expenditures, \$6,495.95; (2) instructional program expenditures, \$6,495.95; (3) "other" expenditures, \$6,495.95; and (4) difference in starting and ending balances, \$6,495.97. The rationale for this assumption is that, due to bookkeeping methods, it could not be determined exactly when club and class monies were being used in every instance. While it was impossible to determine when a school made an internal change in bookkeeping, analyses of individual class and club accounts when available and personal interviews revealed that the above-stated assumption appears valid.



Within the terms of the two stated assumptions the following table has been produced to show the impact of combined profits and donations within Guilford County Schools.

TABLE XX

THE IMPACT OF COMBINED PROFITS AND DONATIONS WITHIN THE  
GUILFORD COUNTY SCHOOLS DURING THE 1972-73 SCHOOL YEAR

Area of Expenditure of Profits and Donations	Amount Spent	Percentage of Total
General School Expenditures. . .	\$ 31,696.18	15.6
Instructional Program. . . . .	93,379.36	46.1
Activity Busses. . . . .	12,337.90	6.1
Paid Personnel . . . . .	44,042.39	21.7
Other Expenditures . . . . .	6,720.88	3.3
Difference in Starting and Ending Balances. . . . .	14,476.70	7.1
Total Profits and Donations. . .	\$202,653.41	99.9

## II. AN ANALYSIS OF RECEIPTS AND EXPENDITURES IN ATHLETICS

Many questions surround the area of athletics and the financing of athletics within public schools. On the limited basis of one school year and one system of schools, some questions have been answered in this study.

Gate Receipts and the Athletic Program. The total amount of gate receipts as determined in Chapter Four was derived from the following sources:

Football Receipts	\$62,256.74
Basketball Receipts	27,870.12
Baseball Receipts	4,859.03
Wrestling Receipts	1,981.94
Season Tickets	2,125.83
 Total Gate Receipts	 \$99,093.66

The \$99,093.66 total represents all gate receipts from thirteen Guilford County Schools having interscholastic athletic teams during the 1972-73 school year.

The total amount of athletic expenditures was more difficult to compile than was athletic income. Three areas of expenditures in athletics could be determined only by making assumptions. The areas covered buildings and grounds, electricity, and general physical education equipment. However, before discussing expenditures assumed to be related to athletics, definite athletic expenditures will be revealed.

The total amount of money known undoubtedly to have been spent for athletics was \$100,575.31. Since \$1,481.65 less than this amount was obtained through gate receipts, it becomes clear

that, at least during the 1972-73 school year, gate receipts were not enough to finance interscholastic athletic programs.

Area of Expenditure	Amount
Coaches' Supplement	\$ 20,653.54
General Athletics	4,833.82
Football	38,889.41
Basketball	10,907.70
Baseball	9,940.91
Track	1,571.07
Golf	1,237.23
Wrestling	5,780.51
First Aid Supplies	2,805.81
Officials	2,082.00
Awards	1,870.31
Total	\$100,575.31

The following valid assumptions make this deficit even greater.

Assumption number one is in regard to expenditure for buildings and grounds, determined in Chapter Five to have been \$24,282.57 for the 1972-73 school year. An assumption was made that at least \$12,000.00 of the total amount spent on buildings and grounds was related to development or improvement of athletic facilities. The assumption was made after studying invoices for these expenditures and discussing the matter with each high school principal in Guilford County.

Assumption number two is in regard to the expenditure for electricity, determined in Chapter Five to have been \$2,552.43 for the 1972-73 school year. The assumption is that at least \$1,900.00 of the total amount spent on electricity was related to usage of athletic stadiums for night contests. Studies of schools' expenditures for electricity revealed that

schools having proportionately large electrical expenditures were high schools. This finding strengthened the assumption that greater usage of electricity existed in schools with interscholastic athletic teams. Discussions on electricity with Guilford County high school principals further confirmed the assumption.

Assumption number three concerns the expenditure for general physical education equipment. An expenditure of \$14,127.90 for equipment during the 1972-73 school year has been listed in Chapter Five. It has been assumed that at least \$4,500.00 of the total amount spent for general physical education equipment was made because of athletics. This assumption was made after discussions with Guilford County principals.

By adding amounts assumed to have been spent for athletics to the \$100,575.31 previously determined, a total of \$118,975.31 is found. This figure represents total athletic expenditures during the 1972-73 school year. A deficit of \$19,881.65 exists when athletic expenditures are compared with gate receipts for the 1972-73 school year.

A separate analysis has been included for the five junior high schools which had interscholastic athletic programs during the 1972-73 school year.

This was done because no tax money was available to schools for the purchase of athletic equipment during the 1972-73 school year. Also gate receipts were limited in the Guilford County junior high schools.

Income from gate receipts for the five junior high schools came from football, basketball, and wrestling. All junior high school games were played in the afternoon immediately after school, thus curtailing attendance by working parents at these games. The income from athletic admission charges in the junior high schools of Guilford County was:

Football	\$3,774.37
Basketball	3,111.60
Wrestling	174.00
Total	\$7,059.97

Expenditures had the same complexities in junior high schools as they did in all schools. However, for the purpose of this analysis of junior high school athletic expenditures, only expenditures directly involved with athletics have been included in the following list:

General Athletics	\$ 663.11
Football	2,740.15
Basketball	1,863.50
Baseball	417.05
Golf	264.04
Track	616.06
Wrestling	1,305.80
Awards	433.34
First Aid	341.60
Coaches' Supplement	3,819.00
Total	\$12,463.65

During the 1972-73 school year Guilford County junior high schools, as determined by the above figures, had a deficit of \$5,403.68 in their athletic program. Valid assumptions would push this deficit to an even greater amount.

It has become clear that athletic programs in Guilford County are not financed from gate receipts alone in high schools

and especially at the junior high school level.

With this fact in mind, the question of how the Guilford County schools did finance their athletic programs remains.

By studying the analysis of income table for athletics and physical education listed in Chapter Four of this study, the answer can be determined. Table number VI showed income from the following sources other than gate receipts:

Physical Education Uniforms	\$26,509.18
Physical Education Locks	3,009.35
Towel Service	17,535.88
Total	\$49,281.45

Costs related to above listed items were \$21,093.06, leaving a surplus of \$28,188.39. Part of this surplus was from the sale of physical education uniforms, sold at a profit for the schools and in violation of Guilford County Board of Education policy. However, it was the surplus from such income that enabled schools to finance interscholastic athletic programs.

Towel fees played a large role in enabling junior high schools to finance athletic programs. In schools which had purchased commercial laundry machines and laundered their own towels, a net savings went to students; towel costs for students at schools having outside towel services during the 1972-73 school year were comparatively higher. In addition income was created by in-school towel services. The burden of operating laundry machines had to fall somewhere, and this was generally on the coaching or physical education staff.

In summary, the facts outlined above have clearly shown that the Guilford County Schools, and especially the junior high schools, could not finance their athletic programs from gate receipts alone. They were forced to rely on other sources of income, even to the extent of violating Board policy.

### III. INCOME AND EXPENDITURES AS RELATED TO TAXES

In order to determine how much new tax money would be necessary should fees, sales, etc. be taken out of the Guilford County schools, an analysis of expenditures has been made. This analysis has been concerned with determining how much of the total amount of non-tax money has a positive impact on the schools and how much this positive amount would be in terms of tax increases.

Not all of the total \$1,020,633.55 spent during the 1972-73 school year by Guilford County Schools could be considered as having a positive impact on the schools. Monies not having a positive impact have not been included in the following table. These were monies spent for transient items, cost of profit-making items, some athletic expenses, club and class expenditures and some of the "other" expenditures.



TABLE XXI

EXPENDITURES OF NON-TAX MONIES IN AREAS HAVING A POSITIVE  
 IMPACT ON THE GUILFORD COUNTY SCHOOLS DURING THE  
 1972-73 SCHOOL YEAR

Area of Expenditure	Amount
Instructional Program . . . . .	\$208,248.08
General School Program . . . . .	67,337.37
Paid Personnel . . . . .	64,695.93
Activity Busses . . . . .	16,652.19
Athletics and Physical Education . . . . .	109,919.66
Other . . . . .	8,900.00
Total . . . . .	\$475,753.23

Since the \$475,753.23 did not include cost of athletic officials and some other items paid for from petty cash accounts, the following information is based on an even \$500,000.00.

Based on figures used during the 1972-73 fiscal year for Guilford County, a one-cent increase in the Guilford County Special School Tax would have resulted in an increase of \$66,466.75 in school revenues. In accordance with these figures, it would take a special school tax increase of 7.52 cents to produce the needed half-million dollars so that Guilford County Schools could abolish fees, sales, charges to activities, etc.

## CHAPTER VII

## VALUE AND SOURCE OF DONATED GOODS

Whereas Chapters IV, V, and VI are concerned with actual money passed through school accounts, Chapter VII focuses on another aspect of how non-tax money plays a part in the total financial picture of Guilford County Schools. Chapter VII is concerned with donations of goods received by various Guilford County Schools in the school year 1972-73.

This chapter attempts to answer two questions concerning donated goods. The questions are: (1) what organizations contributed goods, and (2) what was the dollar value of these goods?

In order for the reader to understand the difference between the content of this chapter and that of other chapters, a hypothetical illustration has been included:

A PTA might have made \$1,000 profit from a project. In some instances the actual money was donated to the school. Where this happened the money was accounted for in Chapters IV, V, and VI. However, in other instances the PTA kept the money in its own treasury. In the latter case, the PTA might have used any one of several alternatives in spending the money. Regardless of how the money was spent, the invoice for goods or services bought was paid for by the PTA, and no money passed through the school's account. Therefore, the value of goods purchased directly by a PTA, any other organization or club, or an individual did not show in Chapters IV, V, or VI of this study. In order to show the full impact of non-tax money on

schools of Guilford County during the 1972-73 school year, a full accounting of donated goods has been included.

Donated goods have been classified for the purpose of this study as having come from four different groups: (1) PTA groups, (2) civic groups, (3) booster club groups, and (4) other groups.

The PTA organizations of Guilford County donated goods to a greater number of schools than did any other contributor. During the year studied twenty-three schools received contributions of goods from PTA groups. These contributions were in addition to money which they contributed to schools.

Types of goods donated by PTA groups vary from school to school and were dependent upon actual needs of the school involved. General descriptions of some donations have been included and do emphasize more fully the impact of PTA donations.

One Guilford County School PTA group donated \$3,000.00 toward the cost of building a covered walkway to connect two buildings on a school campus. This donation made during the 1972-73 school year was part of a three-year PTA project which amounted to \$12,000.00. A total of three PTA groups made donations for similar projects.

Another Guilford County PTA group paid \$2,400.00 toward the purchase of a school activity bus. A total of three PTA groups had projects similar to this during the year studied.

A PTA in another Guilford County School supplied funds so that each teacher could purchase \$25.00 worth of instructional

supplies. This type of donation was made by a total of four schools.

Another school's PTA group financed a special reading program for the school which cost \$2,000.00. In addition to cost of program materials, the PTA paid \$300.00 for consultants to come to the school to help implement the program.

The previous examples have shown how donations of goods or services have benefited selected schools. The total value of goods and services donated to twenty-three Guilford County Schools during the 1972-73 school year was \$25,193.00.

A second major contributor of goods and services during the year studied was civic groups. This group included Civitan clubs, Jaycee groups, Lion's clubs, Rotary clubs, and many other civic clubs throughout Guilford County. Though the total amount contributed by these groups might at first appear small in comparison with donations by PTA groups, it must be remembered that civic clubs were organized to provide services to communities at large; thus schools were not their primary concern. Seven Guilford County Schools received contributions of goods from civic clubs during the year studied. Generally contributions were made for specific projects such as purchasing playground equipment or building stadiums. The total value of contributed goods was \$3,450.00.

Aside from actually paying for goods, civic clubs provided many free services to schools. Though a monetary value could not be fixed to services, examples have been provided.

Garden clubs within Guilford County donated services in at least fourteen schools during the year studied. Services included a variety of school beautification projects.

Manpower was furnished to senior high schools for night activities by both voluntary fire departments and civitan clubs. Members of these groups served as traffic directors, concession workers, and gate keepers.

A third category of contributors of both goods and services to schools of Guilford County comprised school booster clubs, involved primarily with athletics. Several examples of booster club donations follow.

One school booster club donated film used for filming the school's football games. Cost of film amounted to \$500.00.

Another school booster club paid for the school's athletic banquet at the end of the year. \$700.00 was spent on the banquet.

The greatest single undertaking by a community group during the year studied was by a school booster club. The club, aided by a total community effort, paid for over \$30,000.00 worth of materials, supplies, and services for the school's athletic stadium. In addition to the \$30,000.00, this booster club coordinated efforts to accomplish most of the actual work involved in building the stadium. The school's principal estimated that the stadium would have cost over \$55,000.00 on a contract basis.

It should be pointed out that large-scale community effort was not unique to this particular school. During the 1971-72

school year another community signed notes amounting to \$80,000.00 for a school stadium, which has been called by many the finest athletic facility of its kind for that size school. Each Guilford County high school has been involved in this kind of community project at one time or another.

The total value of goods donated to Guilford County Schools by booster clubs during the year studied was \$38,000.00.

The fourth major contributor of goods and services has been labeled "others". This category includes donations of goods by commercial companies, individuals, and a few unorganized groups.

Donations such as \$500.00 worth of playground equipment to one school and \$150.00 worth of furniture for a teacher's lounge in another school were made. The former donation came from an individual while the latter was made by a furniture company.

The total value of goods donated by groups or individuals listed as "others" was \$3,215.00. The goods were received by nine Guilford County Schools during the 1972-73 school year.

The total amount of goods donated from all four classifications was \$69,858.00 during the year studied. This amount, when added to the \$46,484.87 schools received from cash donations, created a grand total of \$116,342.87 received by Guilford County Schools from organizations and individuals during the 1972-73 school year. The total amount was equal to \$5.00 per student based on average-daily-membership during the same school year.

The following table has been compiled to clarify the value of donated goods to various Guilford County Schools during the 1972-73 school year.



TABLE XXII  
DONATED GOODS - GUILFORD COUNTY SCHOOLS 1972-73

Organization Contributing	Number of Schools Receiving Contributions	Value of Goods Contributed
PTA. . . . .	23 . . . . .	\$25,193.00
Civic Clubs. . . . .	7 . . . . .	3,450.00
Booster Clubs. . . . .	65 . . . . .	38,000.00
Others . . . . .	9 . . . . .	3,215.00
Total Value of Contributed Goods . . . . .		\$69,858.00

## CHAPTER VIII

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS FOR  
FURTHER STUDY

Summary. A child in a public school pays a fee; a school has a candy sale; a PTA has a chicken supper. What is common to the three events? Money, of a non-tax nature, is on each occasion being produced for a school.

Each year the above events, as well as many other similar ones, have taken place in Guilford County Schools. Yet, when persons discuss school budgets, resources, and money needs, there has been little said concerning non-tax monies.

This study has been an attempt to analyze non-tax money in terms of (1) amounts and sources, (2) expenditures and areas of expenditure, and (3) profits and donations and the resulting impact of these non-tax monies on schools.

Data for this study came primarily from information found on invoices paid during the 1972-73 school year and from individual schools' general office receipt books.

A method of classifying information was established and tables were developed from classified data. Clarification was sought through interviews with Guilford County principals in order to classify data as accurately as possible.

Conclusions. Based on the results of this study the following conclusions are:

1. More than one million dollars in non-tax money was received and spent by the combined thirty-eight Guilford County Schools during the 1972-73 school year.
2. Major areas of receipts were from the following broad areas, listed with amounts:
 

a. Board of Education approved fees	\$108,372.77
b. Transient collections	122,076.99
c. Direct sales to students	338,483.15
d. School projects	151,521.93
e. Clubs and classes	99,412.35
f. Athletics and physical education	148,400.11
g. Other sources	46,484.87
3. Major areas of expenditures were in the following areas, listed with amounts:
 

a. Instructional program	\$208,248.08
b. Transient collections	122,076.99
c. General school	67,337.37
d. Cost of profit-making sales	323,779.68
e. Personnel	64,695.93
f. Clubs and classes	73,428.53
g. Activity busses	16,652.19
h. Athletics and physical education	125,455.38
i. Others	18,959.40
4. Of the more than one million dollars received, \$475,753.23 had a "real" impact on schools in terms of goods and services.
5. The \$475,753.23 which had a positive impact on schools would require a 7.52 cent tax increase in the Guilford County Special Tax if tax money were to be used to replace non-tax money.
6. Of the more than one million dollars received, \$202,653.41 were received with "no strings attached" through profits and donations.

7. Some schools violated Southern Association regulations and Guilford County Board of Education policy to gain non-tax money. These violations were: (1) profits on yearbooks; (2) paid assemblies during the school day; (3) profits on physical education uniforms; and (4) holding more than two fund-raising projects during the school year.
8. Guilford County Schools could not finance complete athletic programs including buildings and up-keep of athletic fields from gate receipts. In order to finance athletic programs, schools violated Guilford County Board of Education policies effective and published prior to the 1972-73 school year.
9. School personnel working in Guilford County Schools should be grateful to citizens of Guilford County for financial support given to schools. This is true for tax support as well as non-tax money and services provided.

Recommendations for Further Study. Though much information has been gained from this study, further study of non-tax money in public schools is needed. The following recommendations are made for further study:

1. An analysis of five or more years of specified areas of income and expenditures to establish trends. For example, studies specifically on athletics or fees.
2. Legal aspects of school fund-raising projects.
3. Accountability studies to determine the efficiency of usage of non-tax monies.
4. Comparison studies to determine the impact of non-tax money on students' educational opportunities among individual schools as related to the economic background of parents who live within different school attendance areas.
5. State-wide studies to determine total amounts of non-tax money being spent by public schools in North Carolina.

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APPENDICES



## APPENDIX A.

RECOMMENDATIONS TO THE SUPERINTENDENT OF GUILFORD  
COUNTY SCHOOLS

The following recommendations are made to the Superintendent of Guilford County Schools as a result of this study.

1. That the Superintendent consider bringing under study the problem of non-tax money within public schools in Guilford County. The primary objective of the study should be that all but two areas of receipts of non-tax monies be eliminated, with these areas being; (1) transient collections and (2) club and class accounts.
2. It is further recommended that the Superintendent consider the following plan to accomplish the above stated objective.
  - a. Determine through further study how much additional tax money would be needed to continue the present level of expenditure per-child. This study indicates the need at present would be approximately \$500,000.00 per year, excluding major capital outlay for stadiums.
  - b. That the Superintendent consider requesting the Board of Education to prohibit organizations and individuals from making cash contributions to individual schools. This would reduce in-school money by more than \$36,000.00 per year. This would not prohibit schools from receiving donations of goods and services. This would give the contributing organizations more knowledge of how their money was being spent and would bring these organizations closer to the school as the school staff and the organization planned together. This would result in a more informed school community.
  - c. That the Superintendent arrange for the complete responsibility of purchasing, maintaining, and supplying activity busses for the needs of the individual schools. This would reduce the need for in-school money by more than \$16,000.00. It would insure standards of adequate insurance and proper maintenance of busses.

- d. That the Superintendent consider making a study of all in-school payment of travel or supplementary pay to personnel. This study should result in an established salary scale for all personnel with total responsibility for payment of said salaries with the board of education. This salary scale should not result in any curtailment of services shown as necessary by the fact that individual schools have been paying these supplements. This would reduce needs for in-school money by more than \$64,000.00.
  - e. That the Superintendent consider planning for the elimination of all school fees. This would require, based on present student enrollment and fee charges, approximately \$110,000.00 in additional tax money to replace present income from fees. However, the Superintendent should further consider when making this change the amount of money being spent on the instructional program coming from non-tax sources other than fees. This would require an additional \$100,000.00 to maintain the present per-pupil expenditure. Also, this would insure a more equitable distribution of funds.
  - f. That the Superintendent begin a study as to the actual costs involved within the entire field of athletics and physical education. This study should first determine the needs of schools in terms of facilities. Complete and adequate stadiums should be a part of initial capital outlays for new schools. The second determination should be related to equipment necessary for athletic and physical education programs. The Superintendent should establish a position within the Central Office Staff to oversee athletics, including financing. Equipment could then be purchased through open bids, which should result in lower prices. The Superintendent should further consider the usage of gate receipts. Admissions should not be abolished, but receipts from admissions should become a part of the general fund at the county level. This would reduce needs for in-school money by almost \$150,000.00. This would insure a greater standard of safety for participants as well as creating a more diversified program. This would better meet the needs of students within schools in Guilford County.
3. That as school fund-raising projects are abolished the Superintendent consider the following suggestion

relating to the project of school pictures. The suggestion being, provided parents of students desire this project continue within the schools, PTA organizations of Guilford County be authorized to carry on this project. PTA's would receive profits from this project. Handling of monies could jointly be worked out between school staff and PTA. The Superintendent could consider doing a survey of parents to determine their feeling in this matter.

4. That the Superintendent require all ice cream sales to be a part of the cafeteria operation. Receipts from ice cream sales should be a part of cafeteria funds in all schools.
5. That if the Superintendent abolishes in-school money he keep in mind that some schools have implemented sound educational programs through the usage of non-tax funds. The Superintendent, in recognizing that school staffs would desire to continue with special programs (in fact should be encouraged to do so), should establish a review committee with authorization to screen and select sound, innovative, educational programs which in turn would be financed by the board of education.
6. That this study by the Superintendent should begin immediately and the Board of Education implement plans to bring about the discontinuance of in-school money within a few years.
7. That the two remaining categories of transient collections and clubs and classes be set up as follows:
  - a. Transient collections should be approved by the board of education before taking place in any school. Transient collections which are common to most schools should be approved in mass. All other transient collections should be considered and approved individually by the board of education before taking place within a school.
  - b. Organized club and class groups which desire to be operational during a school year should be listed with the board of education prior to the opening of a school year, with prior approval by the school principal. Schools should be given the opportunity for one fund raising project not to exceed six school days in length. Members of the clubs and classes should take part in school projects, with profits going to clubs

and classes on a scale approved by principals. Club and class accounts should be audited at the end of each school year with the audit report for each club or class account to be filed with the Superintendent as well as with the principal.

## APPENDIX B.

EXAMPLES OF DOCUMENTS USED TO OBTAIN  
RAW DATA

The following are samples of items used from which raw data was obtained for this study.

1. Ledger Sheet
2. L-4 Form
3. Analysis of Deposit Form
4. Guilford County School's Receipt
5. Request for Funds Form
6. Invoices

LEDGER SHEET

Form used within individual school for keeping  
accounts.









**YEAR 19**

	DATE	DESCRIPTION	REF. No.	BANK ACCOUNT		LUNCH
				DEBIT	CREDIT	DEBIT
1						
2						
3						
4						
5						
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7						
8						
9						
10						
11						
12						
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## L-4 FORM

Form submitted monthly to Guilford County Schools' Accounting Department to report individual school balances for accounts. Shows balances year-to-date as well as for month submitted.





ANALYSIS OF DEPOSIT FORM

Form used to explain break-down of total deposit  
for each account.





## GUILFORD COUNTY SCHOOL'S RECEIPT

Receipt used by school treasurer for all monies  
received in schools.

GUILFORD COUNTY BOARD OF EDUCATION

No 77540

School

DATE \_\_\_\_\_ 19\_\_

RECEIVED OF \_\_\_\_\_ DOLLARS \$ \_\_\_\_\_  
FOR VOID - SAMPLE ONLY

1. Damage Fees	\$ _____	7. Textbook Rental	\$ _____	13. Commercial	\$ _____
2. Materials	\$ _____	8. Publications	\$ _____	14. Science	\$ _____
3. Library Fees	\$ _____	9. Class Fees	\$ _____	15. General	\$ _____
4. Insurance	\$ _____	10. Locker	\$ _____	16. Store	\$ _____
5. Pictures	\$ _____	11. Club	\$ _____	17. Music	\$ _____
6. Athletic	\$ _____	12. Home Ec.	\$ _____	18.	\$ _____

SCHOOL \_\_\_\_\_ Received by \_\_\_\_\_

## REQUEST FOR FUNDS FORM

Form used within schools when checks are written  
either without an invoice or to individuals.

# **GUILFORD COUNTY SCHOOLS**

## **REQUEST FOR FUNDS FROM SCHOOL TREASURER.**

**MAKE CHECK PAYABLE TO:** \_\_\_\_\_

**AMOUNT OF CHECK:** \_\_\_\_\_

**FOR:** \_\_\_\_\_

**TO BE CHARGED TO:** \_\_\_\_\_

**INVOICE ATTACHED** \_\_\_\_\_ **INVOICE TO BE ATTACHED** \_\_\_\_\_

**REQUEST MADE BY:** \_\_\_\_\_

**(PERSON RESPONSIBLE FOR FUND)**

**REQUEST APPROVED BY:** \_\_\_\_\_

**PRINCIPAL**

**DATE:** \_\_\_\_\_

## INVOICES

Contains amount of purchase as well as description  
of materials used for classification purposes.

BOOKS, RECORDS AND COMPANY

SHIPPING POINT  
TUCKER, GEORGIA 30084

ORDERS, CASH & CORRESPONDENCE TO:  
1955 MONTREAL RD. TUCKER, GA. 30084

*Educational Publishers*



CONTACT ABOVE OFFICE BEFORE RETURNING MERCHANDISE.

PLEASE REFER TO THIS NUMBER IN ALL CORRESPONDENCE

SHIP TO  
NORTHEAST JR HIGH SCHOOL  
ROUTE 1 BOX 700  
MCLEANSVILLE N C 27301

INVOICE NO. R8756 A NORTHEAST JR HIGH SCHOOL  
ROUTE 1 BOX 700  
MCLEANSVILLE N C 27301  
CUST. ORDER NO.

SOLD TO

PAGE	ACCOUNT NO
01	32-5485C
32 01	
STATE	ELEM
	G
	COLL

GUILFORD COUNTY FUNDS  
DO NOT SHIP REA

HENNIS

COUNTY	SHIP CODE	ZONE	SHIP TO RAMAC	DIOCESE	ROY.	DUE DATE	TRANS.	FUTURE DATE	POST #	HOUSE NO
VIA GUILFD		3 3	3254850				041		2	11153

ITEM CODE	QUANTITY	DESCRIPTION	LIST PRICE	NET UNIT PRICE	OFFICE CODE	EXTENSION
04170	90	TACTICS IN READING A	72 E	1.290	N13	116.10

*Tommy J. Andrews*

AMOUNT RECVD	INVOICE DATE	PRODUCT COST
UPS 50	12-28-73	116.10
	TAX	4.64
	SHIPPING AND HANDLING CHARGES	4.00

ITEMS SHOWN ON BACK ORDER ARE OUT OF STOCK AND CANNOT BE INCLUDED IN THIS SHIPMENT THESE ITEMS WILL BE BILLED AND SHIPPED SEPARATELY. EQUIPMENT CHARGES WILL BE ADDED TO THE INVOICE FOR EACH SHIPMENT. TERMS NET 30 DAYS. NO CASH.

TOTAL 124.74

**AUTHORIZED**  
**3M BUSINESS PRODUCTS**  
**BRAND CENTER**

REMIT ONLY To  
**COOPER D. CASS COMPANY**

INVOICE 66140

P. O. DRAWER 5057  
 WINSTON-SALEM, N. C. 27103  
 (919) 722-8121

SOLD TO 638056  
 Northeast Jr. High School  
 Rt. 1 Box 700  
 McLeansville, N.C. 27301

DELIVERED TO  
 P. E. Dept.

SALESMAN 616		INVOICE DATE 12-15-73	CUST. ORDER NO. Mr. Nelson	W.S.O. NO. 30169cc	TERMS - NET CASH		
QUANTITY ORDERED	TYPE OR MODEL NO.	COLOR OR SERIAL NO.	DESCRIPTION	STOCK NUMBER	QUANTITY DISC. %	UNIT PRICE AFTER DISC.	AMOUNT
1	566		BOXES 8 1/2 X 11 PAPER Overhead Projector  #925 N.C. State Contract	7 25999			49.02
127 COUNTY <input checked="" type="checkbox"/> VA. <input type="checkbox"/> S.C. <input type="checkbox"/> N.C. <input checked="" type="checkbox"/>				SALES TAX		1.96	
GUARANTEED MAINTENANCE AGREEMENT FROM _____ 19____ TO _____ 19____							
LESS TRADE-IN ALLOWANCE FOR _____							
SHIPPING CHARGES VIA PARCEL SERVICE							
TOTAL							50.98
LESS DOWN PAYMENT							
BALANCE DUE							

SERVICE CHARGE 1 1/2% PER MO. ON UNPAID  
 BALANCE AFTER 30 DAYS.  
 (ANNUAL RATE 18% PER YEAR.)

THANK YOU

WE APPRECIATE YOUR BUSINESS

CUSTOMER'S COPY



## APPENDIX C.

## GUILFORD COUNTY SCHOOLS

1972-73

<u>School</u>	<u>Grades</u>	<u>Principal</u>
Alamance	1-6	Clarence Lovell
Allen Jay Primary	1-5	Carl Hampton
Allen Jay High	5-12	Johnny Presson
Brightwood	3-6	Stanley Protas
Brown Summit	K-2	Elwood J. Jones
Colfax	1-6	Arnold Bolen
Florence	K-6	S. R. McLendon
Gibsonville	1-12	Wendell Owen
Guilford Primary	1-3	Murray Holmes
Guilford Elementary	4-8	C. Howard Cross
Jamestown Elementary	1-6	Olin Jackson
Jamestown Junior	7-9	Harold Crump
Jesse Wharton	1-6	Robert Moffett
Laughlin	K-2	Mrs. Peggy Joyce
McLeansville	3-6	Ralph Blair
Millis Road	1-6	Mrs. Alice Armfield
Monticello	3-6	Bennett Boyles
Nathanael Greene	1-6	William Feeney
Northeast Junior	7-9	Ralph Nelson
Northeast Senior	10-12	L. Sam Dockery
Northwest Junior	7-9	Ray Durham
Northwest Senior	10-12	Roscoe Billings
Oak Ridge	1-6	Robert Kollar
Pleasant Garden	4-6	Ronald Teachey
Poplar Grove	K-2	Miss Ruth Comer
Ragsdale Senior	10-12	T. G. Madison
Rankin	1-6	William Burton
Rena Bullock	K-3	Quince H. Holt
Sedalia	K-2	Coley Hooker
Sedgefield	1-6	David Kemp
Southeast Junior	7-9	Horace Bennett
Southeast Senior	10-12	John Cox
Southern Guilford	7-12	Robert Rayle
Stokesdale	1-6	Robert Hunter
Summerfield	3-6	Jesse Joyce
Sumner	1-6	Jack Barton
Union Hill	1-6	Steve Dalton
Western Guilford	9-12	Henry Walters