

THE ACQUISITION OF REVENUE FROM FUND RAISING
ACTIVITIES IN NORTH CAROLINA PUBLIC HIGH SCHOOLS

by

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(ABSTRACT)

The purpose of this study was to examine and describe practices and procedures pertaining to the acquisition of revenue from fund raising activities in North Carolina public high schools. The review of literature examined the general state statutes, local board of education policies, significant court decisions, and recent research findings regarding fund raising activities.

A survey questionnaire was developed and field tested through a pilot study sample. The study population included 275 North Carolina public high schools having a 9-12 or 10-12 grade-level organizational pattern. Principals returned 213 (78%) of the 275 questionnaires. Data collected from the questionnaires were analyzed, summarized, and compared according to the type of administrative unit, pupil enrollment, and per pupil expenditure of the responding schools. Data were presented in narrative form, and tables were developed to array the raw data.

Major findings of the study were:

1. In compliance with state statutes, a majority of North Carolina school districts and public high schools have adopted various regulations which monitor fund raising activities and revenue acquired from these activities.
2. Ninety-nine percent of all public high schools in North Carolina conduct fund raising activities. A large amount of revenue is acquired by these schools from the sales of candy, school pictures, magazines, and numerous other products as well as from admission charges to a variety of school sponsored events.
3. A majority of students in North Carolina public high schools participate in fund raising activities.
4. Public high school principals in North Carolina consider fund raising activities most important in order to finance current extracurricular student activity programs.
5. The local school principal has the primary responsibility for planning, managing, and monitoring the acquisition of revenue from fund raising activities regardless of the type of administrative unit (location), pupil enrollment (size), and the per pupil expenditure of the school.

Conclusions and recommendations based on the findings of the study were developed.

DEDICATION

The author wishes to dedicate this study to his wife, Judith, without whose support, sacrifices, and many long hours at the word processor it could never have been accomplished. Thanks, Jude!

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"The road is long with many a winding trail." These opening lyrics of a contemporary song may well express one's journey toward the Doctor of Education degree. This author wishes to express sincere appreciation to those who helped to make the road to completion of his goal straighter and more passable:

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TABLE OF CONTENTS

CHAPTER 1	1
INTRODUCTION	1
Rationale for the Study	2
Purpose of the Study	5
Research Questions	5
Limitations	6
Definition of Terms	7
Organization of the Study	8
CHAPTER 2	9
THE LITERATURE	9
General Statutes of North Carolina	9
Local School Board Policies	13
Judicial Decisions	33
Previous Research	42
Summary	46
CHAPTER 3	48
METHODOLOGY	48
Research Design	48
Population and Sample	50
Instrumentation	50
Data Collection	52
Table of Contents	vi

Method of Analysis	53
CHAPTER 4	54
ANALYSIS OF THE DATA	54
Results	54
General Demographic Data	54
Extent of Fund Raising in Public High Schools in North Carolina	60
Purposes for Acquiring Revenue	71
Management and Control of Revenue Acquired from Fund Raising Activities	78
CHAPTER 5	95
SUMMARY, FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS .	95
Summary	95
Findings	97
Conclusions	102
Recommendations	104
Bibliography	107
Books	107
Unpublished Dissertations	107
Periodicals	108
Legal Publications	108
Local (N. C.) Board of Education Policies	109
Other Sources	113
Table of Contents	vii

Appendix A. Letter and Follow-up Letter to Superintendents	115
Appendix B. Pilot Study Survey Packet	118
Appendix C. Survey Packet and Follow-up Letter . . .	126
Appendix D. Additional Tables	134
Vita	145

LIST OF TABLES

Table 1.	Profile of Respondents by Type of Administrative Unit	56
Table 2.	Percentage of All North Carolina High Schools and Respondent High Schools By Enrollment Category	57
Table 3.	Comparison of Per Pupil Expenditure of Respondents and All North Carolina High Schools	59
Table 4.	Type of Fund Raising Activities Reported By Responding Schools (N=211)	62
Table 5.	Top Three Fund Raising Activities In Responding Schools By Type of Administrative Unit, Pupil Enrollment, and Per Pupil Expenditure . . .	63
Table 6.	Total Revenue Acquired from Fund Raising Activities By Type of Administrative Unit . .	66
Table 7.	Total Revenue Acquired from Fund Raising Activities By Pupil Enrollment	67
Table 8.	Total Revenue Acquired from Fund Raising Activities By Per Pupil Expenditure	69
Table 9.	Revenue Acquired Per Pupil by Type of Administrative Unit, Pupil Enrollment, and Per Pupil Expenditure	70
Table 10.	Student Participation in Fund Raising Activities by Type of Administrative Unit	72
Table 11.	Student Participation in Fund Raising Activities by Pupil Enrollment	73
Table 12.	Student Participation in Fund Raising Activities by Per Pupil Expenditure	74
Table 13.	Ranking of Purposes for Fund Raising Activities in North Carolina High Schools	76
Table 14.	School Districts Having Written Policies/Guidelines Regarding Fund Raising Activities	79
Table 15.	Schools Having Written Policies/Guidelines Regarding Fund Raising Activities	80
List of Tables		ix

Table 16.	Primary Responsibility for Supervision of Fund Raising Activities: Responses by Type of Administrative Unit	82
Table 17.	Primary Responsibility for Supervision of Fund Raising Activities: Responses by Pupil Enrollment	83
Table 18.	Primary Responsibility for Supervision of Fund Raising Activities: Responses by Per Pupil Expenditure	84
Table 19.	Information Required for Approval of Fund Raising Activities	86
Table 20.	Final Decision Regarding Type of Fund Raising Activities: Responses by Type of Administrative Unit	87
Table 21.	Final Decision Regarding Type of Fund Raising Activities: Responses by Pupil Enrollment	88
Table 22.	Final Decision Regarding Type of Fund Raising Activities: Responses by Per Pupil Expenditure	90
Table 23.	Final Decision Regarding Utilization of Fund Raising Activities: Responses by Type of Administrative Unit	91
Table 24.	Final Decision Regarding Utilization of Fund Raising Activities: Responses by Pupil Enrollment	92
Table 25.	Final Decision Regarding Utilization of Fund Raising Activities: Responses by Per Pupil Expenditure	94

CHAPTER 1

INTRODUCTION

It is apparent that a significant part of the total school program rests on the success of profits realized by local school fundraising. The elimination of fund raising project profits without the provision of replacement funds will, in effect, eliminate various programs, activities and supplementals from the local school offerings. . . . Their loss or drastic change would result in an unpredictable and questionable alteration of the traditional school curricula and extracurricular programs (Board of Education Policy, Exhibit A and Exhibit C, Iredell County, North Carolina, March 12, 1984, and April 9, 1984).

Fund raising activities in order to acquire revenue for school treasuries is an ever-increasing practice carried out in a majority of public schools throughout the nation. Smith (1986) has pointed out that fundraising in its original context was conceived as a means to collect funds for charity (p. 1). Even though public schools may not be perceived as charitable institutions, these activities do generate a substantial amount of revenue. In a study of supplementary funding in Alabama, Neighbors (1984) concluded that "Approximately \$85 million were raised in 1981-82 by principals, teachers, students, and other personnel in Alabama's public elementary and secondary schools" (p. 106). During the 1980-1981 school year, public high schools in Indiana raised \$6,386,494 from fund raising activities (White, 1982, p. 69);

and in his study of fund raising activities in elementary and middle schools in East Tennessee, Hogland (1980) found an average revenue of \$4,595.63 acquired per school (p. 13).

Principals and other local school officials are responsible for the administration of all programs within a school. Faced with the magnitude of this fund raising phenomenon, they must rely on basic concepts of school administration, knowledge acquired through college courses in public school finance, general state and local policies, and previous experiences. Comprehensive guidelines and policies which, to borrow from Lasswell's (1936) classic definition, declare "who gets what, when, how" (Campbell & Mazzoni, Jr., 1976, p. 5) are, in most instances, non-existent in the local schools. This study will assist local school administrators in determining what others are doing in similar situations and in making future plans, decisions, and policies regarding the acquisition of revenue from fund raising activities in their schools.

Rationale for the Study

Fund raising activities in our nation's public schools are a multi-billion dollar business which continue to grow with little or no control (Smith, p. 1). Public and private fund raising activities within school settings have previously been researched in East Tennessee (Hogland, 1980),

Indiana (White, 1982), Nebraska (Hammack, 1984), Alabama (Neighbors, 1984), Pennsylvania (Smith, 1986), Nevada (Haller, 1987), and Virginia (Pettit, 1987). These studies have found that through these activities, a substantial amount of revenue is accrued to the schools' treasuries.

The primary goal of fund raising activities is monetary. Even though monies raised by these endeavors are not tax revenue, Wood and Ross (1981) point out that these funds do not differ from other school funds even though some school officials presume that these special funds are not subject to controls such as those raised by other means including "taxation, grants, fines, and forfeitures" (p. 109).

Because fund raising activities and their subsequent revenue contribute to the educational program and occur under school supervision, school authorities must assume responsibility for seeing that they are conducted on an educationally and administratively sound basis (Wood & Ross, p. 108). Douglas S. Pungler (1986), attorney to the Winston-Salem/Forsyth County (N. C.) Board of Education, states that the authority of local school officials to administer these funds is based on one or more of the following legal theories:

1. Monies acquired by the school through fund raising activities are public funds.
2. As a condition for accepting the benefits of school sponsorship, students or student organizations agree to grant local school officials the power to supervise these revenues.

3. School officials assume responsibility for these revenues because a majority of students are minors and, therefore, do not have the capacity to manage their financial affairs (p. 19).

Following a national trend, a majority of high schools in North Carolina sponsor fund raising activities in order to acquire additional school revenue. No research has previously been carried out to provide school officials with specific information concerning this aspect of their school program. In exercising their responsibility of managing and controlling fund raising activities and revenue, local school officials in North Carolina have had to depend on general state statutes and relatively few court decisions emanating from litigations concerning fund raising activities. Furthermore, even though the delegation of supervision of revenue from these activities to building principals does not relieve a local board of education from ultimate authority and responsibility (Wood & Ross, p. 114), an examination of local board policies in North Carolina reveals that in districts where regulations regarding fund raising activities do exist, these vary in specificity and comprehensiveness and provide local school administrators minimal information and guidelines concerning revenue acquisition.

Purpose of the Study

The purpose of this study was to collect and to examine data regarding those practices and procedures used by North Carolina public high schools in acquiring revenue from fund raising activities. The findings of this study describe the extent of fund raising activities in these schools, the purposes for these activities, and current procedures used to plan, manage, and monitor these activities and their subsequent revenue. The study provides a data base for local school officials to use in administering this aspect of their school program as well as for additional studies related to this topic.

Research Questions

In order to accomplish the purpose of this study, the following research questions were posed:

1. What are the current practices and procedures by which North Carolina public high schools acquire fund raising revenue?
2. What is the relationship between these practices and procedures and type of administrative unit (location), pupil enrollment (size), and per pupil expenditure?
3. What are the purposes of acquiring fund raising revenue?

4. What is the relationship between the purposes for acquiring revenue and type of administrative unit, pupil enrollment, and per pupil expenditure?

5. What practices and procedures are used by local high schools in planning, managing, and monitoring the acquisition of revenue from fund raising activities?

6. What is the relationship between these practices and procedures and type of administrative unit, pupil enrollment, and per pupil expenditure?

Limitations

The following are limitations on the extent which the findings of this study can be generalized:

1. The study is limited to the acquisition of fund raising revenue in the public high schools of North Carolina during the 1986-1987 school year.

2. The study is limited to the acquisition of revenue from fund raising activities sponsored by and conducted under the auspices of the school rather than by a booster organization, PTO, and/or other community-based or parent-based groups. Also excluded from the study was revenue acquired from educational foundations, adopt-a-school programs, or comparable school-business partnership arrangements.

3. The study is limited to responses of principals of public high schools in North Carolina.

4. The findings of the study are limited by the survey instrument used to collect data.

Definition of Terms

For the purpose of this study, the following definitions are used:

1. External Control: Regulations emanating from laws and/or policies of the state or of a local board of education.

2. Fund Raising Activity: A campaign to generate a cash profit by the sale of goods or services, not gifts or donations (Smith, p. 8) conducted under sponsorship of the school rather than under sponsorship of a community-based or parent-based group or organization.

3. Fund Raising Revenue: Money acquired from a fund raising activity deposited in the school's treasury.

4. High School: A public school which houses students in grades 9, 10, 11, and 12 or in grades 10, 11, and 12.

5. Per Pupil Expenditure: The current expenditures (including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation of plant, maintenance of plant, and fixed charges) divided by the average daily membership for a specified school year (Good, 1973, p. 226).

6. Pupil Enrollment: The average daily membership of pupils in a school at the end of the 1986-1987 school year.

7. Type of Administrative Unit: A local education agency administered by an appointed or an elected city board of education or by an elected county board of education.

8. Type of School: A distinction made between schools located in city administrative units and county administrative units; subsequently referred to as a city school or a county school.

Organization of the Study

This study includes five chapters, a bibliography, and appendices. Chapter 1 has included the introduction, a rationale for the study, a statement of the purpose of the study, research questions, limitations of the study, definition of terms used in the study, and the organization of the study. Chapter 2 is a review of the extant literature relevant to the study. Chapter 3 describes the research methodology including the research design, the population and sample, the survey instrument, the collection of data, and the method of analysis of the data. Chapter 4 is an analysis of the data. Chapter 5 includes the summary, findings, conclusions, and recommendations for the study.

CHAPTER 2

THE LITERATURE

The purpose of this study is to examine the practices and procedures relating to the acquisition of revenue from fund raising activities in North Carolina public high schools. An examination of the results of three Educational Research Information Center (ERIC) computer searches reveals minimal sources of literature related to this research.

The review of literature is divided into four sections: an examination of North Carolina's statutes regarding fund raising activities in public schools; an examination of school board policies initiated to control and/or manage revenue derived from fund raising activities; an examination of the legal aspects of fund raising activities through a review of relevant judicial decisions; and a review of recent research regarding fundraising in public high schools in Indiana (White, 1982) and in Pennsylvania (Smith, 1986).

General Statutes of North Carolina

North Carolina public school laws and regulations are delineated in Chapter 115C of the General Statutes of North Carolina. The following is a review of those sections within

the state statutes which specifically address the administration, management, and/or fiscal control of individual school accounts which include revenue accrued from fund raising activities:

Powers and duties of the local boards of education are designated in N.C.G.S. 115C-36. Section 115C-47 enumerates additional responsibilities of each board including those powers to regulate fees, charges, and solicitations within individual schools:

Local 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 . . . All schedules of fees, charges and solicitations approved by local boards of education shall be reported to the Superintendent of Public Instruction (N.C.G.S. 115C-47(6), p.32).

Within the general statutes, Article 31 cited as "The School Budget and Fiscal Control Act" establishes regulations dealing with fiscal affairs of the State Board of Education and local boards of education. Various sections within this act specifically pertain to the management and control of revenue accrued in individual school accounts.

Section 115C-447 requires a yearly independent audit of all school accounts regardless of the method of acquisition:

Each local school administrative unit shall have its accounts and the accounts of individual schools . . . audited as soon as possible after the close of each fiscal year by a certified public accountant or by an accountant certified by the Local Government Commission as qualified to audit local government accounts. The auditor who audits the accounts of a local school administrative unit shall also audit the accounts of its

individual schools. The auditor shall be selected by and shall report directly to the board of education. . . . upon completion of the examination the auditor shall prepare a typewritten or printed report embodying financial statements and his opinion and comments relating thereto. The auditor shall file a copy of the audit report with the Secretary of the Local Government Commission, the Controller of the State Board of Education, the board of education and the board of county commissioners. Each officer, employee and agent of the local school administrative unit having custody of public money or responsibility for keeping records of public financial or fiscal affairs shall produce all books and records requested by the auditor and shall divulge such information relating to fiscal affairs as he may request. If any member of a board of education or any other public officer, employee or agent shall conceal, falsify, or refuse to deliver or divulge any books, records, or information, with an intent . . . to mislead the auditor or impede or interfere with the audit, he is guilty of a misdemeanor (N.C.G.S. Section 115C-447, p. 199).

Fiscal control of special funds including those acquired through fund raising activities within individual schools is addressed by Section 115C-448 of the state statutes. Within this section is found the requirements for an appointed treasurer in each local school, discretionary powers of the local board of education relating to control of individual school funds, and an explanation of the term "special funds" to which these powers pertain:

(a) The board of education shall appoint a treasurer for each school within the local school administrative unit that handles special funds. The treasurer shall keep a complete record of all moneys [sic] in his charge in such form and detail as may be prescribed by the finance officer of the local school administrative unit, and shall make such reports to the superintendent and finance officer of the local school administrative unit as they or the local board of education may prescribe. Special funds of individual schools shall be deposited in an official depository of the local school administrative unit in special ac-

counts to the credit of the individual school, and shall be paid only on checks or drafts signed by the principal of the school and the treasurer. The board of education may, in its discretion, waive the requirements of this section for any school which handles less than three hundred dollars (\$300.00) in any school year.

(b) Nothing in this section shall prevent the board of education from requiring that all funds of individual schools be deposited with and accounted for by the school finance officer.

(c) . . . 'special funds of individual schools' includes by way of illustration and not limitation funds realized from gate receipts of interscholastic athletic competition, sale of school annuals and newspapers, and dues of student organizations (N.C.G.S. Section 115C-448, pp. 199-200).

Individual school funds are also addressed in Section 115C-425 which mandates an annual balanced budget. According to this section, ". . . all moneys [sic] received and expended by a local school administrative unit" should be deposited, budgeted, appropriated, expended, and disbursed in accordance with those provisions outlined in the state's "School Budget and Fiscal Control Act" (N.C.G.S. 115C-425(b), p. 160). However, subsection (c) of this statute states that the above requirement "does not apply to funds of individual schools as defined in N.C.G.S. 115C-448" (N.C.G.S. 115C-425(c), p. 160).

Clarification of Section 115C-448 is found in a memorandum issued in September, 1984, by the North Carolina Attorney General's Office:

Under N.C.G.S. Section 115C-448 local boards of education have the option of (1) permitting the 'special funds of individual schools' to be kept at the schools and deposited and disbursed in accordance with the provisions of N.C.G.S. 115C-448(a) or (2) requiring

that those funds be transmitted to the administrative unit's finance officer for processing in the same manner as all other funds received by a local board of education or in accordance with all the requirements of the School Budget and Fiscal Control Act, except the requirement that a check or draft disbursing these funds need not bear the certificate of preaudit (Vanore, Jr. & Speas, Jr., September 24, 1984, p. 4).

In summary, state statutes confer authority to regulate fund raising activities in North Carolina public schools to local boards of education. Specific sections of Article 31 of the general statutes, "The School Budget and Fiscal Control Act," pertain to the management and fiscal control of revenue acquired from fund raising activities in the individual schools. The statutes specifically require an annual independent audit of all school accounts including revenue acquired from fund raising activities. However, the statutes also give local boards of education discretionary powers relating to this revenue, or "special funds" which are defined in general terms within the statutes.

Local School Board Policies

In July, 1987, a letter was sent to the superintendents of North Carolina's 140 school districts requesting copies of policies and guidelines which have been adopted or approved by the local boards of education relating to fund raising practices and procedures within the various school

districts. A follow-up letter to those who failed to respond to the initial request was mailed in October, 1987.

Responses were received from one hundred thirty-one of the school districts. Of those responding, one hundred fifteen districts have complied with N.C.G.S. 115C-47(6) by adopting policies which, although varying in their comprehensiveness, regulate those practices and procedures of fund raising activities or solicitations within their school districts. Even though sixteen of the respondents indicated that their local board had not established a policy regarding fundraising, each one of these superintendents did communicate that administrative guidelines had been approved by their local boards of education in order to manage and control fundraising within the various schools.

An analysis of these policies and guidelines has resulted in the following findings regarding fundraising regulations in North Carolina public high schools:

1. One school district allows no fund raising activities by students:

The Kannapolis City Schools do not permit fund raising by pupils. No school principal raises any funds. All activities are funded from tax monies (Superintendent, Kannapolis City Schools, personal communication, July 25, 1987).

Two other districts allow no fund raising unless exceptions are made by their local boards of education:

The Lumberton City Board of Education believes that fund raising is a detriment to a program of quality instruction and is contrary to the educational inter-

ests of students . . . financial drives by students in conjunction with school activities is prohibited. Exceptions to this policy may be made by the Board of Education under certain unusual circumstances (Board Minutes, Lumberton City Schools, October 13, 1976, and February 9, 1978).

No school children shall be used to raise or collect money for any purposes with the exception of the selling of ads for high school newspapers and for high school annuals, and the sale of concessions at athletic events; any other exceptions must be approved by the Board of Education (School Board Policy, Hendersonville City Schools, Section IV-6, May 11, 1959).

Even though the remaining districts permit fund raising activities, six of these districts preface local board policies with the following statement:

In general, fund raising activities should not be the responsibility of the school children. Any such activity should be undertaken only after careful consideration of such factors as the disrupting influence upon the program of instruction, the interests of other community agencies, the moral or ethical influence upon the individual children involved, and the reputation of the school within the community it serves (Board of Education Policies: Alamance County, no date; Kings Mountain City, 1985; Lincoln County, 1987; Mitchell County, 1986; Mooresville City, 1986; Thomasville City, 1987).

Other local boards, concerned about the educational value of fund raising activities, incorporate a statement into their policies similar to the following examples:

Every effort should be made to select fund raising projects that provide some educational benefit to the student involved (Board of Education Policy, Duplin County, 1985).

Monies raised by a class, club, or organization are to be used for educational purposes (Board of Education Policy, Hertford County, no date).

2. Forty-three district policies and guidelines recognize, define, and/or restrict the purposes of acquiring revenue from fund raising activities within their schools.

The following are examples of those district policies which recognize the purpose of fund raising activities:

All fund raising campaigns shall have a purpose. That purpose shall be presented to the public as a part of the fund raising or solicitation process (Board of Education Policy No. 295, Harnett County, 1983).

We recognize the need for generating needed revenue which is not provided by the County Commissioners (Thad K. Hartley, Assistant Superintendent, Davidson County Schools, personal communication, July 25, 1987).

The Pitt County Board of Education recognizes the need for schools and various organizations . . . to be involved . . . in fund raising drives for the purpose of adding additional revenue to improve the overall instructional program of the school (Board of Education Policy, Pitt County, December 6, 1983).

It is apparent that a significant part of the total school program rests on the success of profits realized by local school fund raising. The elimination of fund raising project profits without the provision of replacement funds will, in effect, eliminate various programs, activities and supplementals from the local school offerings. Many of these offerings are not 'extras' or non-essentials in the eyes of students, educators or parents. Their loss or drastic change would result in an unpredictable and questionable alteration of the traditional school curricular and extracurricular program (Board of Education Policy, Exhibit B and Exhibit C, Iredell County, March 12, 1984, and April 9, 1984).

The only alternative to special sales and projects would be to have money appropriated by the County Commissioners through the school board budget to provide proper funding. Since this is unlikely, it becomes necessary at this time to have student sales or projects (Board of Education Policy No. 6.14.1, Richmond County, September, 1986).

It is the belief of the Board of Education that the purpose of fund raising which involves student solicitation within the community is to strengthen community involvement and to provide another learning experience for the students. It is not intended to generate significant revenues for the operation of the schools (Board of Education Policy, Cleveland County, December, 1975; Revised November 20, 1979).

Definitions of fund raising activities are found in the following policy statements:

A fund raising activity is defined as an out-of-school, off-campus activity which canvasses this community for donations and/or sells a product resulting in a monetary profit for a school, class, or organization (Board of Education Policy, Hertford County, no date).

A 'fund raising activity' is herein defined as an activity entered into for the express purpose of raising money, and from which the student receives limited educational value. Fund raising activities should be planned to provide the required revenue to finance predetermined objectives, not for the sole purpose of generating revenue (Board of Education Policy, Swain County, 1976).

Restrictions on fund raising activities and expenditures of revenue are specifically outlined in the following policies:

Funds generated through the school-wide fund raising activity shall be used for:

- a. Supplemental instructional supplies and equipment
- b. Awards and incentives for students
- c. Field trips

Restrictions on the Use of Local School Funds

1. Local school funds shall not be expended for (a) substitute teacher salaries, (b) gasoline for lawn mowers; (c) travel for school secretaries (Board of Education Policy, Halifax County, July 6, 1983; Revised November 7, 1983; December 12, 1983; February 8, 1984).

Money-raising activities shall be limited to purposes that have educational value, and such activities shall not be used as the primary means of providing equip-

ment, materials, and services that are ordinarily financed by capital outlay or maintenance or operation funds (Board of Education Policy No. 5106, Eden City, 1976; Revised, 1985. Board of Education Policy No. 521, Johnston County, February 9, 1982).

All vending funds which include . . . all fund raising events conducted by the school itself (will) be expended by each and every school individually for the following purposes: supplies, supplements, operational expenses for the school, maintenance expenses for the school, and athletic equipment. (The Board of Education hereby directs that no school funds be expended for the purchase of automobiles (Board of Education Policy, Book 5, Madison County, November 7, 1984, p. 12).

3. The number of fund raising activities is addressed in forty-seven of the responding districts' policies and guidelines. In many incidences, a specific number is designated for high schools within the district such as in the Monroe City Schools in which "each individual school is restricted to one fund raising project yearly" (Board of Education Policy, Monroe City Schools, no date), and in Halifax County where "Schools may conduct two school-wide fund raising activities during the school year" (Board of Education Policy, Halifax County, February 8, 1984). Limitations on school-wide fund raising is incorporated in the Henderson County Board of Education's "Time on Task Policy" (1987). The primary objective of this policy is "to increase the amount of instructional time in the Henderson County Schools" (p. 1). Therefore, to achieve this objective the local board allows only one school-wide sale in the high schools within this district (p. 3).

In addition to school-wide activities, limitations are also placed on the number of fund raising activities allowed for high school clubs and organizations in many school districts. For example, in the Lee County high schools ". . . each class, club, or student organization, and the school as a single entity, may engage in two fund raising activities annually" (Board of Education Policy, Lee County, no date), while in Union County fund raising activities that involve student selling are limited to three school-wide activities per school year, and one activity for each organized club or organization per year (Board of Education Policy, Union County, 1986). Similarly in the Asheboro City Schools no ". . . class, club, or other organization (is) allowed to participate in more than one fund raising endeavor per school year" (Board of Education Policy, Asheboro City Schools, 1981). School clubs in Alamance County are limited to one fund raising project per school year and, according to the board's policy, "That project must be based on a direct mission-related need" (Board of Education Policy, Alamance County, 1987).

In at least five of the responding school districts, policy language is intended to restrict the number of fund raising activities, but policies of these districts do not specifically enumerate the actual number of activities for each school, club, or organization. In Alleghany County sales, solicitations, and fund raising activities in the

various schools are ". . . subject to a careful review and evaluation to determine if any fail to be feasible or desirable for continuance" (Board of Education Policy, Alleghany County, no date). Other school districts restrict fund raising activities to "a minimum" (Board of Education Policy, Fairmont City Schools, no date; Board of Education Policy, Columbus County Schools, no date); or, according to one policy, "to a reasonable number" (Board of Education Policy, Whiteville City Schools, 1981). In its policy on fund raising the Lexington City Board of Education limits the number of activities in grades six through twelve to one per year; but, according to this policy, clubs and organizations within these grade levels are allowed to have fund raising activities with the approval of the principal and superintendent; thereby, permitting an unrestricted number of fund raising activities by these groups (Board of Education Policy, Lexington City Schools, 1985).

4. Approximately thirty local policies and guidelines specifically outline items which are permitted to be sold during a fund raising activity and/or which are specifically prohibited as methods to be used to acquire revenue through fund raising activities. In the Chapel Hill-Carrboro City District, these activities for secondary student organizations and classes are restricted to 'services and booth or stand sales'. Although this policy fails to define the term 'services', it does specifically permit the selling of school

publication ads and the charging of admission for school-sponsored functions, but does not define this term (Board of Education Policy, Chapel Hill-Carrboro City Schools, November 16, 1981). Included in the policy of the Rocky Mount City Board of Education is a section which explicitly states what can be sold by students in that district:

Items that may be sold by students include candy, baked goods, other food items when properly/legally packaged so as not to endanger the student seller (i.e. glass) or the potential consumer, novelty items and seasonal items, and other items as approved by the superintendent (Board of Education Policy, Rocky Mount City Schools, no date).

The Newton-Conover City School's Policy is even more explicit, categorizing activities into (a) ordinary selling and fund raising by school groups and (b) special school-wide fund raising campaigns" (Board of Education Policy, Newton-Conover City Schools, no date). Included within the category of "ordinary selling" are concessions; advertising for school publications; baked sales; entertainment projects such as "car washes, paper drives, or leaf rakings" (no page). In addition to those sales, solicitations, activities, and projects listed as "ordinary", the policy further permits "special fund raising campaigns" with approval of the local school principal provided that certain conditions outlined in the policy are adhered to (no page). Not only does the Caldwell County Board of Education specify approved and unapproved projects to acquire revenue, but the board also prohibits "clubs, classes, and other school groups . . ." to

use these approved "fund raising projects to provide money for trips, banquets, parties, etc." (Board of Education Policy, Caldwell County Schools, July 9, 1979). Authorized fund raising activities within the Scotland County Schools are outlined in the board policy which has been communicated to the public through a local newspaper article entitled "Fund Raising Activities--Individual Schools" published July 1, 1986.

Fund raising activities in which employees of the particular district have an opportunity to profit from the activity is addressed in three local board policies. The Guilford County Board of Education

. . . prohibits any employee of the School District from directly or indirectly soliciting, selling, having any pecuniary interest in, or acting as an agent for any goods, merchandise, or services to the schools, students, or parents of students in the School District (Board of Education Policy, Guilford County Schools, April 1, 1980).

Also, included in both the Union County and Thomasville City policies is a statement addressing employee involvement in fund raising activities which succinctly states that "No fund raising activity shall be allowed in which an employee of the school system has a vested interest" (Board of Education Policy, Union County Schools, July 1, 1986, p. 2; Board of Education Policy, Thomasville City Schools, June, 1987, p. 1).

Of all items approved or prohibited for acquiring fund raising revenue, regulations regarding the sale of school

photographs are addressed most often. Thirty-three districts directly communicate specifications about this item. In many policies the statement concerning school photographs is brief such as that found in the Shelby City Schools policy which states, "The Shelby Board of Education has approved making school pictures" (Board of Education Policy, Shelby City Schools, November 1, 1982); and in the Macon County policy which states that "The Board of Education approves automatically the use of picture-taking revenue as a means of supplementing the general funds of each school each year" (Board of Education Policy, Macon County Schools, February 27, 1985). Within at least four of the most populated school districts, specifications regarding the sale of school pictures are more extensive. Both the Winston-Salem/Forsyth County Board of Education and the Charlotte-Mecklenburg Board of Education require bids from school picture companies. The latter policy further requires the following:

1. Principals must obtain bids from at least two picture suppliers or exact written specifications. Copies of bids with the selection indicated are filed in the Purchasing Department of the school district.
2. Bids on the specifications are at the suppliers sales price.
3. Written instructions are sent to parents in the picture package which outline the following:
 - (a) No obligation to purchase pictures
 - (b) A clear explanation of the picture options
 - (c) An explanation of how much profit is being realized by the school
 - (d) An explanation of how the profit will be used.

4. Profit realized by a school must be at least 50% of the gross retail sales less tax (Board of Education Policy, Charlotte-Mecklenburg Schools, July 24, 1979, p. 3).

Although not encouraged by the Wake County Board of Education, the sale of school pictures is permissible in the schools provided that "A full disclosure of costs shall be forwarded to parents. The actual cost of the pictures and the amount that represents a profit for the school must be itemized" (Board of Education Policy, Wake County Schools, May 4, 1981).

While the sale of school pictures is a distinctive section in thirty-three policies and guidelines; the conducting of raffles, another method to acquire revenue, is specifically addressed in only six of the responding districts' regulations. Each of these six policies authorizes raffles as a fund raising activity provided that they are conducted in accordance with N.C.G.S. 14-309.5; however, according to the policy adopted by the Lee County Schools, ". . . other activities involving chance acquisition of products, services, or funds are forbidden" (Board of Education Policy, Lee County Schools, no date). Four of these districts permitting raffles (Charlotte-Mecklenburg, Eden-Chowan, Kings Mountain, and Randolph County) outline procedures to be followed when raffles are conducted by eligible groups or organizations within those school districts.

5. Voluntary student participation in fund raising activities is addressed in thirteen of the responding districts' regulations. This provision is stressed in statements such as that found in the Pitt County policy in which ". . . students in grades 9-12 shall not be assigned to sell items for revenue for the school, except as they are willing to cooperatively participate" (Board of Education Policy, Pitt County Schools, December 6, 1983, p. 2). More explicit statements regarding student participation are found in both the Pamlico County and Greensboro City policies:

No student shall in any way whatsoever by [sic] penalized for refusal to participate in a fund raising activity. Participation must be on a totally voluntary basis (Board of Education Policy, Pamlico County Schools, July 1, 1982).

Participation in any fund raising sponsored by the school . . . shall be entirely voluntary as far as each student is concerned. There shall be no cause for embarrassment to those who do not or cannot participate or contribute (Board of Education Policy, Greensboro City Schools, October 20, 1981, p. 3).

In addition to addressing voluntary student participation, two boards of education have mandated that those students who do choose to participate in fund raising activities do so only after receiving information about the activity which can be presented to parents and/or prospective clients. According to policy adopted for the Richmond County Schools:

Participants are to be given the specific purpose for the sale and instructed to tell the prospective buyers the purpose for which the sale proceeds will be used. A letter should be sent with the student to the parent

indicating what the student is involved in and getting the approval of the parent for the student to participate in the project (Board of Education Policy, Richmond County Schools, September 4, 1986, p. 4).

Similarly, the Winston-Salem/Forsyth County Board of Education requires that "Students possess a letter on school stationery signed by the principal stating: that (the) student is authorized to sell by the school, and what he/she is allowed to sell" (Board of Education Policy, Winston-Salem/Forsyth County Schools, No. 1324.1, April, 1977).

Not only do those policies in Vance County and Newton-Conover Schools address voluntary student participation; but they, in addition to sixteen other school districts, restrict in various ways student participation in door-to-door solicitations. Door-to-door canvassing is not allowed in some districts as evidenced by the statement found in the policy approved for the Reidsville City Schools:

The Administration of the Reidsville City Schools and its Board of Education are in concert prohibiting the solicitation on a door-to-door basis by students for the purpose of building treasury funds of school related clubs or organizations (Board of Education Policy, Reidsville City Schools, October, 15, 1984).

Other policies also restrict student participation in door-to-door campaigns. Exceptions in the Granville County policy include ". . . the established practice of the sale of tickets to athletic contests and to formal auditorium programs" (Board of Education Policy, Granville County Schools, No. 709, July 7, 1975); and in the Washington City Schools ". . . the annual door-to-door magazine sales cam-

paigned by the Junior Class of Washington High School" (Board of Education Policy, Washington City Schools, No.3260, May 16, 1967, p. 3). Both Stokes County and Rockingham County boards limit each school to one door-to-door fund raiser (Board of Education Policy, Stokes County Schools, No. 6820, October, 1986; Board of Education Policy, Rockingham County Schools, February 2, 1987), and according to the latter policy, "Schools are encouraged to keep door-to-door fund raisers to a minimum and use more site fund raisers. There are no limits set on site fund raisers" (Board of Education Policy, Rockingham County Schools, February 2, 1987).

6. In a majority of all board policies and guidelines, final approval for fund raising activities is directly assumed by either the local board of education, the superintendent or his/her designee, the principal, or a combination of administrative personnel. All fund raising activities conducted by schools in Alleghany County are carefully reviewed and evaluated by its Board of Education "To determine if any fail to be feasible or desirable for continuance" (Board of Education Policy, Alleghany County Schools, no date). Approval for fund raising campaigns within the Hickory Administrative School Unit is designated to the Hickory Board of Education which:

. . . will not permit school personnel to distribute or make available to students printed materials or make announcements concerning such matters as fund raising drives . . . unless such printed materials or announcements originate from:

1. This Board of Education; or
2. A school or school organization of this school system; or
3. A North Carolina governmental unit or subdivision (Board of Education Policy, Hickory Administrative School Unit, September 5, 1978).

Responsibility for final approval of fund raisers at the local school level is most often assigned to the school's principal who in turn seeks approval from the central administrative personnel. In Rockingham County, board policy specifically gives the local principal a "veto power" over all fund raising activities (Board of Education Policy, Rockingham County Schools, February 2, 1987). However, in at least three districts the local school principal must cooperate with internal committees before finally approving methods to acquire revenue through fund raising activities. In the Harnett County Schools, ". . . requests may be made by the School Advisory Council" (Board of Education Policy, Harnett County Schools, No. 294, November 20, 1974). Approval from an appointed Sales Committee is required in the Richmond County Senior High School. This committee is composed of a chairman, a secretary, and six members, two of which must be students. The Sales Committee is appointed by the school principal, and "All sales and projects shall be reported to the committee and approved by the committee before any selling or work takes place regardless of the nature and reason for the sale or project" (Board of Education Policy, Richmond County, No. 6.14.1, September 4, 1976). Prin-

cipals within the Charlotte-Mecklenburg School District appoint, with the approval of the area superintendent, a Financial Advisory Committee composed of "At least one teacher and one parent" (Board of Education Policy, Charlotte-Mecklenburg Schools, No. 5135, July 24, 1979, p. 1). The committee reviews and advises the principal "in fund raising requests, purposes, procedures, and the use of funds raised" within each local school (p. 1). Furthermore, "The purposes, procedures, and uses of funds must be presented in writing and available to anyone" (p. 2).

According to thirty-four local board policies and guidelines, a plan for fund raising must be submitted (usually by the school's principal) to the board of education and/or the superintendent or designee. Yearly plans must be submitted to many local boards by a date specified in the policy or guideline. For example, in Bladen County, all fund raising projects are approved at the beginning of the school year by the school board (W. J. Hair, Superintendent, Bladen County School, personal communication, July 25, 1987); while in other districts, such as Cumberland County, "Plans for all school related fund raising activities conducted in the name of the school are required to be submitted at least thirty (30) days in advance of the activity" (Board of Education Policy, Cumberland County Schools, no date, p. 1). However, the Wilkes County Board of Education only requires each principal to ". . . compile a list of projects at the begin-

ning of the school year and plan them on a priority basis (and) . . . to confer to coordinate fund raising activities within the community" (Board of Education Policy, Wilkes County Schools, September 27, 1976).

Of those policies containing comprehensive planning provisions, the following elements are most often addressed for each fund raising activity:

1. Purpose of the activity
2. Educational outcome
3. Group involvement
4. Projected amount of money to be raised
5. Description of the activity to be used
6. Dates of the activity.

Thirteen districts provide specific approval forms to be submitted outlining plans for these activities.

7. Thirty-one school districts' policies and guidelines contain specific regulations regarding fiscal control and management of funds acquired from fund raising activities. The comprehensiveness of these policies varies; district size is not, in most cases, a factor in contributing to the specificity and/or length of these regulations. According to the Associate Superintendent of the Martin County School District, that district's guidelines place no restrictions on the use of these funds other than state law and finance policy (J. Comer Griffin, personal communication, July 25, 1987). In the Newton-Conover City policy, fiscal control and

management is the responsibility of the school principal who has the final decision "In deciding what school purposes, groups, clubs, or organizations shall share in the proceeds of the special campaign, and in what proportions" (Board of Education Policy, Newton-Conover City School, no date). In compliance with "The School Budget and Fiscal Control Act," many policies state these funds to be a part of the regular accounting system at the school level and subject to regular public school audit procedures. Regulations governing fiscal control in the Edgecombe County Schools assign the principal the responsibility "For the proper administration of financial activities of the school in accordance with provisions of law, school board policy, and sound accounting procedures (Board of Education Policy, Edgecombe County Schools, No. 3380, May 5, 1984). As in similar policies, the Yadkin County Board of Education specifically lists guidelines regarding management of funds in that district's high schools:

1. All enrichment fees and profit made from fund raising activities in the high schools will be deposited into the school general fund or into the separate club treasuries.
2. The school principal will monitor each individual club treasury and approve the expenditure of the funds.
3. Requests for the use of general funds will be made to the principal who will use his discretion in the disbursement (Board of Education Policy, Yadkin County Schools, November 4, 1985, p. 2).

In only one occurrence does the local board of education require dissemination of those policies regarding management

of funds. Each school within the Asheboro City District is expected to ". . . print and make known to all teachers the guidelines, rules, and regulations relative to activities funds management" (Board of Education Policy, Asheboro City Schools, June 11, 1981).

A unique characteristic of three school board policies relates to those accounts which contain balances. The Union County policy requires that any funds not expended be reverted to the instructional account of the individual school (Board of Education Policy, Union County Schools, July 1, 1986); however, this policy does not address who controls these residual funds nor how fund balances may be utilized. This question is specifically answered in the policy governing the Harnett County Schools which gives approval for use of funds remaining after the purpose of the fund raising activity to the school's Advisory Council (Board of Education Policy, Harnett County Schools, No. 294, November 20, 1974). The most comprehensive guidelines regarding fund balances are found in the state's most populated school district. According to the Charlotte-Mecklenburg policy, the maximum balance of all funds in the senior high schools is recommended to be \$10,000 as of June 30 of each school year (Board of Education Policy, Charlotte-Mecklenburg Schools, p. 7). In addition to school-wide fund balances, the policy also specifies a maximum end-of-the-year fund balance for clubs, classes, and Student Council stating that, "If a club, class,

or the Student Council has a balance that exceeds (this) maximum on June 30 of each year, the excess will revert to the school's general fund" (p. 9).

Judicial Decisions

Revenue acquired by individual schools through fund raising activities is not tax revenue and, therefore, the question as to whether these monies are public or non-public funds has been addressed. If revenue is considered to be public funds, then it comes under the control of the local board of education from which approval must be obtained for all financial transactions. Wood and Ross (1981, p. 109) point out that this logic is further expressed by the fact that the original source of this revenue is from public and not private activities which involve the use of public property and which use the services and time of teachers salaried from public money. Hamilton (1952) stresses that this revenue, often referred to as activity funds or extracurricular funds, is no different than other school funds. "It is quiet generally assumed by school people that special funds are of a character different from those raised by taxation, forfeitures, and grants, hence are subject to different controls . . . such is not the case" (Hamilton, p. 57). Revenue accrued by the individual schools through fund raising endeavors is considered to be "quasi-public"; therefore, local school of-

officials have the authority and responsibility for providing proper safeguards in the handling of these monies (Wood & Ross, p. 110).

Relatively few cases have been adjudicated by the courts regarding the management, control, and supervision of revenue acquired from fund raising activities. The following is a review of the significant case history.

The first important case, in re German Township School Directors (46 D. & C. 562, Pa., 1942), involved the supervision and accounting of extracurricular funds in a Pennsylvania school district. The German Township School Directors had obligated all jurisdiction over extracurricular activities as well as the handling of all finances incident to such management to an appointed Athletic Control Board, some of whose members also served on the board of education. The purchase of athletic equipment and band uniforms as well as the expenditure of proceeds from athletic and band activities were delegated to this board, thereby disregarding provisions of the local school code which required prior school board approval. The local board of education claimed that since extracurricular activities such as the purchasing of equipment, high school band uniforms, and expenditures of funds directly resulting from the proceeds of athletic events were completely separate from the regular educational activities; they could be administratively separated from the control of the local board. As a result of this authority

delegated to the Athletic Control Board, the extracurricular funds were not deposited in the school treasury, and the accounts were never audited by the school district.

Therefore, a suit was filed against the local board of education citing irregularities in financial management. Even though the local School Code allowed the board to make reasonable rules and regulations governing extracurricular activities, the code granted no authority for the administration and fiscal separation of extracurricular activities from the curricular program of the school. The court stated:

The language of this section in no sense served to divorce the athletic and musical organizations of the high school from the other departments of the public schools. It cannot be construed as clothing a board of athletic control with supreme authority over the finances required to conduct these departments. The members of the band, who receive instruction in playing the various instruments used in such an organization, and who take part in the varied exercises that take place on the football field, particularly between the halves of the game, are as much a part of the student body as are those who specialize in intellectual achievements. The proceeds of these activities belong to the board of school directors and must be accounted for in the same manner that other funds of the school district are accounted for (46 D. & C. 562 at 563).

Following this decision, other court decisions (Petition of Auditors of Hatfield Township School District, 161 Pa. Sup. Ct. 388, 54 A. 2d 833, 1947; Board of Education of Anderson County v. Calvert, 321 S.W. 2d 413, Ky., 1959; Commonwealth of Ky. ex rel. Breckenridge v. Collins, 379 S.W. 2d 436, Ky., 1964; Betterson v. Stewart, 238 S.C. 574, 121 S.E. 2d 102, 1961) have been handed down in which the courts

have ruled that proceeds from extracurricular activities are public funds and must be accounted for in the same manner as other school district funds.

In Petition of Auditors of Hatfield Township School District, another Pennsylvania court concluded that all checks and vouchers from a separate activities account previously supervised only by the high school principal were still under the control of the local board of education, and the high school principal was acting merely as an agent for the board. However, the court stated that, "If pupils of a class give money to a supervising principal to purchase for them class jewelry or similar things, the school district has no official duty (although it may have a moral duty), for the supervising principal acts as agent of the pupils" (supra at 836).

In answering the question of whether or not activity funds were subject to an official audit even though tax monies may not have been deposited into a special account, the court ruled that all funds regardless of source must withstand an official audit. The court stated:

Where monies are derived directly or indirectly through use of school buildings, or from expenditure of public funds of the district, the monies thus derived are public property, must be handled exactly as tax monies and must be paid to the district treasurer (supra at 833).

In 1959 the Kentucky Court of Appeals also recognized the authority of a local board of education to control ac-

tivity funds; however, the court regarded the duty to do so as quasi-private, which waived the school district's governmental immunity as to the liability regarding debts incurred by those in charge of the activity funds.

In this case, Board of Education of Anderson County v. Calvert suit was filed because there was not enough money available in the school's activity fund to liquidate debts incurred through purchase of goods for the school's athletic program. Previously all financial support for the sports program had been entirely supplied from revenue raised by student-teacher activities and not from tax-derived monies. The local board had at all times asserted supervisory control over the activities fund, although this fund had been controlled and administered by the principal. According to the court, there was one primary question to be determined: "May a board of education refuse to allow a non-tax-derived fund created and maintained for a comprehensive athletic program to be applied toward the payment of debts incurred by those placed in charge of the fund for necessary items used in that program?" (supra at 416). In the court's opinion the board of education was the trustee of the account. The board's contention was that they had not entered into any contract nor ratified or in any manner confirmed the purchases in question. The court stated in its summary:

It is our belief the board in its general supervision of the activities fund has not acted in a governmental capacity, but rather in a quasi-private proprietary

manner. It is understood the monies in the fund are not tax-derived income, so that the legal precepts that ordinarily apply to revenue obtained by taxation for educational purposes do not apply. This being true, the board cannot claim immunity as to the liability of the activities fund for the debts sued. It could if the income sought to be subjected came through tax channels (supra at 416)

Citing the decision in the above case, the same court (Commonwealth of Ky. ex rel. Breckinridge v. Collins) reversed a lower court's decision and concluded that by "the evident legislative intent, . . . such activity funds are school funds over which the board has full control" (supra at 437).

However, in 1961 the Supreme Court of South Carolina did recognize the existence of school funds neither administered or controlled directly or indirectly by the local board of education. This case, Betterson v. Stewart, according to Wood and Ross (1981) "contained logic which may bear greatly on school districts, which, for whatever reason, lack formal auditing and accounting procedures for extracurricular funds" (p. 112).

The principal of the Jasper County Negro High and Elementary School had promoted various fund raising activities on the part of the teachers and students in the schools for the purpose of paying costs of some of the desired additions to the school program not covered in the regular school budget such as athletic equipment, choir robes, and aids for classroom activities. Funds collected from these fund raising activities were turned over to the principal and depos-

ited in an account designated as the "Jasper High School General Fund" from which only the principal was authorized to make withdrawals. Neither the acquisition nor the disbursement of these funds was directed or supervised by the Board of Trustees of the schools and was a voluntary effort on the part of the teachers and students and supported by the patrons of the school. No detailed audit or accounting of these funds was required.

In its decision, the court ruled that the principal did have" . . . the duty of rendering a full and accurate accounting of his administration (of the funds) . . . showing a complete statement of . . . receipts, disbursements, and any balance remaining" (supra at 104). Regarding the authority of the local board of education to maintain such a fund or account, the court stated:

The record shows that the fund in question was not raised or maintained by the school authorities but was purely a voluntary endeavor on the part of patrons, teachers, and pupils of the school for the purpose of promoting the welfare of the school and its students. Since the fund in question was not raised or administered, either directly or indirectly, by the Board of Trustees, the question of whether they have such power is not an issue and need not be considered (supra at 104).

The utilization of revenue through fund raising activities has also been addressed by the courts. Disregarding the contention that schools are non-profit-making institutions, the primary purpose of a vast majority of fund raising activities in schools is to acquire additional re-

venue for the school's treasury. Litigation involving profit-making has occurred as early as 1937 when the Supreme Court of Kansas ruled that when receipts for admission to extracurricular events are not entirely expended for educational purposes, a school is not entitled to exemption from taxation under the state's sales tax statute (State Tax Commission v. Board of Education Holton, 146 Kan 722, 73 P. 2d 49, 1937). Significant in the majority opinion of this case was the awareness of the difficulty of determining the difference between school activities deemed "educational" and those which did not fall into this category. The court concluded:

We need not now decide just where the line is that determines where the expenditure passes beyond an educational purpose, but we are clear the purchase of athletic goods, confectionary, and soda pop for resale were not expenditures for educational purposes. We have no difficulty that using a part of . . . funds for the purpose of defraying the expenses of parties and picnics and for the purchase of gifts . . . lacks much of being an educational purpose, and the same may be said concerning the use of (these) funds for the purpose of an all school party (supra at 52).

The court specifically addressed school dances for which an admission is charged to those attending:

The fact the dance is given by students for students is in no sense different than if it were given by a social club for its members. The purpose is recreational, and for pleasure. If there is any educational purpose, it is submerged by the other purposes (supra at 53).

However, Justice Smith in the dissenting opinion argued:

I hold that once it is admitted that these activities are educational, then one is led inevitably to the

conclusion that any money expended for a purpose incidental to these activities is expended for an educational purpose (supra at 54).

Furthermore, in defending activities such as school parties and picnics as being educationally valuable, Justice Smith wrote:

(School organizations) . . . are a part of any up-to-date school program. The parties given by such organizations are in many cases the only social intercourse available to the students.

This sort of thing has become as much a part of the training given a student as the reading, writing, and arithmetic of the classroom. Who are we to say that the expenditure of money for putting on such a party or picnic is not the expenditure . . . for educational purposes? It is all done under the supervision of the faculty. The benefits all flow to students participating (supra at 55).

In reference to the majority opinion concerning school dances, Smith concluded that the fact an activity is entertaining does not rob it of its educational features (supra at 55).

Litigation concerning the utilization of funds has also been decided in State v. Eakin (203 So. 2d 587, Miss., 1967). The school principal had purchased more materials than he could pay for with funds available. The case record also showed that the principal had received money from students and school activities for one purpose and had used these funds for other purposes. In the court's opinion:

One who is authorized to receive 'activity funds' should make . . . at least some record of how much he receives, from whom, and for what purpose he receives it, to whom he paid the funds, and on what account. When a school principal buys books, class rings, class annuals, class pictures and other articles, and equip-

ment for resale to students . . . the sums paid by the students should be applied to that particular account payable and should not be applied to other school activities (supra at 588).

In this ruling, the court reasoned that a school principal may legally purchase goods as long as he acts in good faith within the scope of his jurisdiction (Wood and Ross, p. 113).

Conclusions resulting from the review of the preceding case history regarding the administration, control, supervision, and expenditure of revenue acquired from fund raising activities have been developed by R. Craig Wood and Omar G. Ross writing in the Nolpe School Law Journal (1981, p. 114).

The authors determine that:

1. Extracurricular funds must be accounted for in the same manner as tax funds.
2. The distinction of the source of funds does not imply any less responsibility for proper supervision and accounting procedures by a local board of education.
3. The delegation of supervision of these funds to the school's principal does not relieve the local board of education from final authority and responsibility.
4. In the absence of state statues or regulations regarding the disbursement of these funds, boards of education may find it wise to develop policies to deal with this revenue.

Previous Research

Two studies dealing with fundraising in public high schools have recently been conducted. In 1982 Eugene White completed research at Ball State University on FUND RAISING

PROCEDURES AND PRACTICES IN PUBLIC HIGH SCHOOLS OF INDIANA AS REPORTED BY PRINCIPALS. A 1986 study by Richard Smith at Temple University investigated THE STATUS OF COMMERCIAL FUNDRAISING IN THE PUBLIC HIGH SCHOOLS OF PENNSYLVANIA.

The purpose of White's research was to investigate and report what representatives of Indiana public high schools were doing in the area of fund raising practices and procedures utilized in student extracurricular fund raising activities (p. 2). The author obtained data for his research through a questionnaire disseminated to 355 principals in Indiana public high schools. White's findings and conclusions were based on responses of 316 of those principals. Based on his assumption that fund-raising activities were a common occurrence in most Indiana public high schools (p. 68), White's research intended to "clarify and report procedures and guidelines . . . used in fund raising activities . . . conducted in the public school setting" (p. 68).

Significant findings of this research include the following:

1. Indiana Law prescribed the financial procedures to be followed in accounting for student activity funds through the utilization of the 'Extra Curricular Account.'

2. Principals were responsible for establishing policy and procedures for fund raising activities in seventy-four percent of the schools responding to the survey.

3. Fifty-four percent of responding Indiana public high schools did not have an official school board

policy governing fund raising activities throughout the school corporation.

4. Fifty-eight percent of responding principals wanted the school board to establish general policy and guidelines pertaining to fund raising activities.

5. Sixty-six percent of the high schools responding provided fund raising policies and guidelines for staff within teacher manuals (notebooks) and/or administrative guidelines.

6. Ninety-nine percent of responding Indiana public high school student bodies conducted fund raising activities within the school community.

7. Seventy-five percent of responding Indiana public high school principals were in favor of school groups conducting fund raising activities.

8. Principals reported approximately \$6,386,494 dollars raised through fund raising activities conducted in participating Indiana public high schools during the school year 1980-1981. This amount was equivalent to \$1.17 for every person in Indiana, based on the 1980 census.

9. Principals had the final approval for all fund raising activities conducted in eighty-four percent of responding schools.

10. Fifty-two percent of Indiana public high schools represented in the study had a maximum limit on the number of fund raising activities conducted per year.

11. Seventy-four percent of the high school student bodies responding conducted twenty fund raising activities or less per year.

12. Candy sales were the most common fund raising activity utilized by the students to raise funds. Eighty-five percent of the respondents cited candy sales as a utilized fund raising activity.

13. Twenty percent of the responding principals cited pressure exerted on the community to buy sale items created problems.

14. Athletics, band and music activities would be most affected if schools were not allowed to utilize

fund raising activities. Thirty-nine percent of responding principals cited the areas of athletics and band/music activities (pp. 68-70).

Smith conducted research in order "to determine the status of commercial fundraising campaigns for student activities" in Pennsylvania public high schools (p. 41). Data for this study were obtained through a questionnaire responded to by 254 high school principals in Pennsylvania. Smith's study described "the magnitude of commercial fundraising and the principals' perception about its uses" (p. 80). The researcher concluded the following based on his analysis of the data from the respondents:

1. Commercial fundraisers to support student activities were conducted in nearly every public high school in the Commonwealth of Pennsylvania.

2. Pennsylvania high schools' administrators, staff, and students conducted numerous commercial fundraisers each year.

3. Commercial fundraisers in public high schools generated large sums of money.

4. Candy was the leading commercial fundraiser conducted in the public high schools.

5. Raising funds for a high school prom was the primary objective of the commercial fundraisers held in the public high schools.

6. Most public high schools had written policies for commercial fundraisers.

7. Most school boards did not approve individual commercial fundraisers.

8. Most principals supported the concept of commercial fundraising.

9. There was no correlation between the funds raised in a commercial fundraiser and the tax base of a school district.

10. There was no correlation between the funds raised in a commercial fundraiser and the per pupil expenditure of a school district.

11. There was no correlation between the funds raised in a commercial fundraiser and the enrollment of a high school in Pennsylvania.

12. There was a high correlation between the amount of funds raised in a commercial fundraiser and the amount of profit received by the high schools.

13. Most high school principals' offices audited commercial fundraisers conducted by students.

14. Administration, staff and students devoted varying amounts of the school day to commercial fundraising.

15. A staff member usually managed the funds in a commercial fundraising campaign (pp. 78-80).

Summary

This chapter has examined the General Statutes of North Carolina regarding fund raising activities in public schools, local school board policies which have been initiated to control and/or manage revenue acquired from fund raising activities, judicial decisions regarding fund raising activities, and recent research pertaining to fund raising activities in public high schools.

Sections within the state's statutes specifically pertain to the management and/or fiscal control of individual school accounts including revenue acquired from fund raising

activities. Article 31, "The School Budget and Fiscal Control Act," requires an annual independent audit of individual school accounts and confers certain discretionary powers to local boards of education regarding the individual school accounts.

In compliance with state statutes, a majority of local boards of education has adopted policies and/or guidelines regarding fund raising activities in the schools. Regulations concerning the management and control of these activities and revenue acquired vary in specificity and comprehensiveness.

Relatively few judicial decisions have been handed down by the courts pertaining to the management and control of revenue acquired from fund raising activities. Cases which have been decided have dealt with the responsibilities of local school officials for providing proper safeguards in the handling of this revenue often cited as "quasi-public" funds. It has generally been concluded that these funds must be accounted for by schools and school districts in the same manner as tax funds.

Two studies pertaining to fundraising in public high schools have recently been accomplished. White's research and Smith's research concluded that fund raising activities to acquire revenue for individual school accounts were a common occurrence in public high schools in Indiana and in Pennsylvania.

CHAPTER 3

METHODOLOGY

This study is a descriptive study in which the primary purpose was to collect and to examine information regarding the practices and procedures used in fundraising in North Carolina public high schools. Information pertaining to the research design, the population and sample, the instrumentation, and the methods used for the collection and analysis of the data is included in this chapter.

Research Design

The initial problem of this study was to synthesize the extant literature related to the acquisition of revenues through fund raising in public schools throughout the United States. Three Educational Resources Information Center (ERIC) computer searches at Newman Library on the campus of Virginia Polytechnic Institute and State University and at Jackson Library on the campus of the University of North Carolina at Greensboro identified minimal resources related to this topic. Information regarding state statutes and policies concerning fund raising activities in North Carolina's public schools was obtained from the North

Carolina Department of Justice, the North Carolina School Boards Association, and the Institute of Government at Chapel Hill, North Carolina. In July, 1987 a letter (Appendix A) was sent to the superintendents of North Carolina's 140 school districts requesting copies of policies and/or guidelines which had been adopted by the local boards of education relating to fund raising practices and procedures in the various school districts. A follow-up letter (Appendix A) to those superintendents who failed to respond to the initial request was mailed in October, 1987. An analysis of those policies and/or guidelines which were received according to the request has been included in Chapter 2 of this study.

In order to collect data from the principals of the schools to be included in this study, survey research was utilized. Kerlinger (1973, p. 422) advocates survey research as a "useful tool for educational fact-finding" since a great deal of accurate information can be gathered from a large population.

A questionnaire was mailed to principals of all public high schools (grades 9-12 and grades 10-12) in North Carolina. Data pertaining to the population for the survey were obtained from the North Carolina Education Directory (1987-1988) and from the Information Center of the North Carolina Department of Public Instruction.

Population and Sample

The population for this study included public high schools in North Carolina containing grades 9-12 and grades 10-12. The population did not include optional schools, special schools, and/or vocational schools having these grade-level organizational patterns. An examination of data obtained from the Information Center of the North Carolina Department of Public Instruction revealed the following:

1. One hundred twenty-eight of the 140 school districts in North Carolina contained schools having a 9-12 or 10-12 grade-level organizational pattern.

2. Ninety-two of the 100 county administrative units contained schools with either a 9-12 or a 10-12 grade-level organizational pattern.

3. Thirty-six of the 40 city administrative units contained schools with a 9-12 or 10-12 grade-level organizational pattern.

A total of 275 public high schools within 128 of the 140 school districts was included in this research. A questionnaire was mailed to the principal in each of those schools.

Instrumentation

The instrument for the survey was a questionnaire designed to collect data regarding the practices and procedures

used in fund raising in North Carolina public high schools. The original questionnaire had 15 questions which required the participants to check, fill-in, and/or list responses to each question. An opportunity for the participants to comment on some of their responses was provided. This questionnaire consisted of six typed pages (one side) with directions for completion at the top of the first page. No question exceeded three typed lines.

The original questionnaire was field tested by a pilot study in which the questionnaire was disseminated to 15 North Carolina principals representing public schools having a K-12 grade-level organizational pattern. These schools were located in both city and county administrative units within the three geographic regions of North Carolina.

The pilot study survey packet (Appendix B) included:

1. A cover letter seeking the principals' cooperation and directions for completion.
2. The questionnaire.
3. A stamped, self-addressed envelope.

Thirteen (87%) of the principals returned the questionnaire. Information received from the respondents to the pilot study was analyzed. Based on recommendations from the respondents and from a committee of professors at Virginia Polytechnic Institute and State University, improvements in the survey instrument were made.

The final questionnaire was a professionally-printed instrument consisting of three pages with 14 questions which required participants to check, fill-in, and/or list responses. The purpose of the study, directions for completion and mailing, and space for respondents' comments were included on the survey instrument.

Data Collection

The final questionnaire was mailed on January 15, 1988, to 275 North Carolina principals representing public high schools having a 9-12 or 10-12 grade-level organizational pattern. Information regarding these schools and their principals was obtained from the Information Center of the North Carolina Department of Public Instruction and from the North Carolina Education Directory (1987-1988). The survey packet (Appendix C) included:

1. A cover letter which explained the purpose of the study, reasons for accurate and prompt responses, and a guarantee of anonymity to the respondents.
2. A cover letter which endorsed the study from the Executive Director of the North Carolina Association of Secondary School Principals.
3. The questionnaire.

A follow-up letter (Appendix C) and an additional questionnaire were sent on February 5, 1988 to those principals who had not responded to the initial request.

The final returns were 213 questionnaires. This number of respondents represented 78% of North Carolina public high schools.

Method of Analysis

Data from the questionnaires were compiled according to frequencies and totals. Various data were compared according to type of administrative unit (location), pupil enrollment (size), and per pupil expenditure (local wealth) of the responding schools. Tables were developed to array the data using descriptive statistical procedures.

In Chapter 4 an analysis of the data is presented based on the compilation of the data received from the questionnaires and statistical information from the North Carolina Department of Public Instruction.

CHAPTER 4

ANALYSIS OF THE DATA

The purpose of this study was to examine the practices and procedures relating to the acquisition of revenue from fund raising activities in North Carolina public high schools. In this chapter the data gathered from the survey are compiled and delineated. The tables in this chapter contain the results of the questionnaires returned by principals of public high schools in North Carolina.

Results

The results of the research are based on returns from 213 public high schools in North Carolina having grades 9-12 or 10-12 from an original population of 275. This original population did not include optional, alternative, and/or vocational schools having these grade-level organizational patterns. The results represent a return of 78%.

General Demographic Data

Local administrative units (school districts) in North Carolina currently number 140. Of this number, 100 are

county administrative units, and 40 are city administrative units. Within the 100 county administrative units are 232 public high schools; 43 public high schools are found within the 40 city administrative units. Respondents included 178 or 77% of all high schools within county administrative units and 35 or 81% of the public high schools within city administrative units. Eighty-one percent of the county units (districts) within the state and 31 or 78% of city units are represented in the responses (Table 1).

Enrollments for the school year 1986-1987 based on average daily membership of the responding schools were obtained from the Information Center of the North Carolina Department of Public Instruction (N. C. State Board of Education--Controller's Office, December 22, 1987). Enrollment data (Table 2) indicated 23% of the 213 public high schools represented in the respondent group had a pupil enrollment of 601 to 800 compared to 24% in the total population. Twenty-one percent of the responding high schools had a pupil enrollment ranging from 801 to 1000 compared to 20% in the total population. Eighteen percent had an enrollment ranging from 1001 to 1200 compared to 18% of the total population. Fourteen percent had a pupil enrollment of at least 1401. This percentage compared to 13% of the total population. Small high schools, those with a pupil enrollment of 600 or less, represented 13% of the respondents compared to 13% of the total population. Schools having a

Table 1. Profile of Respondents by Type of Administrative Unit

Type of Unit	Population	Respondents	
	N	N	%
City	40	31	78
County	100	81	81
TOTAL	140	112	80
City High Schools	43	35	81
County High Schools	232	178	77
TOTAL	275	213	78

(All percentages in the tables are rounded to the nearest whole number.)

Table 2. Percentage of All North Carolina High Schools and Respondent High Schools By Enrollment Category

Enrollment	Population		Respondents	
	N	%	N	%
600-less	36	13	27	13
601-800	65	24	49	23
801-1000	56	20	44	21
1001-1200	49	18	39	18
1201-1400	34	12	25	12
1401-over	35	13	29	14
TOTAL	275	100	213	100

pupil enrollment from 1201 to 1400 represented 12% of those who responded. This percentage compared to 12% of the total population.

Data regarding the per pupil expenditure of the responding schools for the 1986-1987 school year were also obtained through the Information Center of the North Carolina Department of Public Instruction (North Carolina State Board of Education--Controller's Office, January 1988). These data have been listed in Table 3. Per pupil expenditure is defined as the current expenditures, excluding school food services, divided by the average daily membership for the school year (Good, 1973, p. 226). Forty-five percent of the responding schools had a per pupil expenditure ranging from \$2700 to \$2999 compared to 44% of the total population. Twenty-five percent of the responding schools had a per pupil expenditure ranging from \$2400 to \$2699 compared to 22% of the total population. Twenty-one percent of the responding group had a per pupil expenditure ranging from \$3000 to \$3299. This percentage compared to 21% of the total population. Nine percent of the responding schools had a per pupil expenditure ranging from \$3300 to \$3599 compared to 13% of the total population. Based upon examination of the population profile and of the respondent profiles, there appeared to be no differences based upon enrollment or per pupil expenditure.

Table 3. Comparison of Per Pupil Expenditure of Respondents and All North Carolina High Schools

Per Pupil Expenditure	Population		Respondents	
	N	%	N	%
\$2400-\$2699	59	22	53	25
\$2700-\$2999	121	44	96	45
\$3000-\$3299	58	21	45	21
\$3300-\$3599	37	13	19	9
TOTAL	275	100	213	100

Extent of Fund Raising in Public High Schools in North
Carolina

Ninety-nine percent of North Carolina public high schools included in the study conducted fund raising activities during 1986-1987. Two schools or one percent indicated no fund raising activities. Of these two schools, one respondent reported fund raising activities were conducted by a school Booster Club.

A substantial variety and number of fund raising activities were conducted by the responding schools during the 1986-1987 school year. Picture sales, either individual and/or group, and candy sales were the activities most frequently used by schools to acquire revenue. Eighty-three percent (175) of the schools used picture sales to acquire revenue, and 82% (174) generated funds by candy sales. School dances were conducted in 169 (80%) of the responding schools in order to acquire revenue. One hundred sixty-one (76%) of the responding schools reported the sale of annuals or advertisements for annuals as a fund raising activity. A majority of the responding schools also reported conducting doughnut sales (64%), fruit sales (62%), and jewelry sales including the sale of class rings (56%) as fund raising activities. Data pertaining to the type of fund raising activities conducted in North Carolina public high schools which responded to this study are reported in Table 4. Ad-

ditional data regarding types of fund raising activities can be found in Appendix D of this study.

Table 5 arrays data pertaining to the top three fund raising activities in the responding schools by type of administrative unit, pupil enrollment, and per pupil expenditure. Of those fund raising activities conducted to acquire revenue in the responding schools; candy sales, picture sales, and magazine sales were reported as the activities generating the most revenue. One hundred twenty-eight county and city schools reported candy sales as one of the three fund raising activities generating the most revenue. Candy sales was listed as a top-three revenue generator in 62% of the county schools and in 56% of the city schools. One hundred sixteen county and city schools reported picture sales in response to the question. Fifty-two percent of the county schools listed picture sales, while 71% of the city schools listed these sales as one of the top three activities used to acquire revenue. Seventy-six county and city schools reported magazine sales in response to the question. Of the responding county schools, 34% listed magazine sales as did 44% of the city schools.

Picture sales, candy sales, and magazine sales were also listed as the three fund raising activities generating the most revenue in all enrollment categories of the responding schools. Forty-four percent with enrollments of 600 or less listed picture sales as one of the top three fund raising

Table 4. Type of Fund Raising Activities Reported By Responding Schools (N=211)

Activity	N	%
Picture Sale	175	83
Candy Sale	174	82
Dances	169	80
Annuals	161	76
Doughnut Sale	135	64
Fruit Sale	131	62
Jewelry Sale	118	56
Magazine Sale	96	45
Car Wash	88	42
Holiday Gift Sale	81	38
Talent Show	73	35
Jacket Sale	66	31
Raffle	51	24
Community Supper	48	23
Calendar Sale	44	21
Candle Sale	43	21
Book Fair	33	16
Decal Sale	32	15
Greeting Card Sale	26	12
Auction	18	9
Poster Sale	19	9
Carnival	15	7

Table 5. Top Three Fund Raising Activities In Responding Schools By Type of Administrative Unit, Pupil Enrollment, and Per Pupil Expenditure

ADMINISTRATIVE UNIT	Picture Sale N	Sale %	Candy Sale N	Sale %	Magazine Sale N	Sale %
City (N=34)	24	71	19	56	15	44
County (N=177)	92	52	109	62	61	34
ENROLLMENT						
600-less (N=27)	12	44	10	37	10	37
601-800 (N=49)	34	69	35	71	23	47
801-1000 (N=43)	25	58	23	53	16	37
1001-1200 (N=39)	15	39	26	68	11	29
1201-1400 (N=25)	15	52	14	48	9	36
1401-over (N=29)	15	52	20	69	7	25
PER PUPIL EXPENDITURE						
\$2400-\$2699 (N=52)	29	56	33	63	20	38
\$2700-\$2999 (N=96)	52	54	64	66	34	35
\$3000-\$3299 (N=43)	23	52	20	45	16	36
\$3300-\$3599 (N=19)	12	63	11	58	6	32

activities according to the amount of revenue acquired. In schools with enrollments ranging from 601 to 800, candy sales were listed by 71% of the responding schools. Fifty-eight percent of the schools with enrollments ranging from 801 to 1000 listed picture sales most frequently. Sixty-eight percent of the responding schools with enrollments of 1001 to 1200 listed picture sales most often in response to the question. In the largest schools, those with enrollments of 1401 or over, candy sales were most frequently reported.

The per pupil expenditure of the responding schools also did not influence the finding that picture sales, candy sales, and magazine sales were those fund raising activities generating the most revenue. Those schools in which the per pupil expenditure ranged from \$2400 to \$2699 listed candy sales most frequently (63%). Sixty-six percent of the schools with a per pupil expenditure ranging from \$2700 to \$2999 listed candy sales in response to the question. Fifty-two percent of the responding schools with a per pupil expenditure of \$3000 to \$3299 indicated picture sales. In schools having a per pupil expenditure ranging from \$3300 to \$3599, 63% most frequently reported picture sales as one of the top three fund raising activities generating the most revenue.

Approximately \$5,000,000 was acquired from fund raising activities in the responding schools during the 1986-1987 school year. Eighteen percent of the sample reported ac-

quiring from \$15,000 to \$19,999 from fund raising activities. Fifteen percent reported revenue acquisition from \$10,000 to \$14,999. Twelve percent reported between \$20,000 and \$24,999, and 12% of the responding schools reported raising at least \$50,000 from fund raising activities.

As shown in Table 6, the median revenue acquired from fund raising activities in schools in city administrative units was between \$15,000 and \$19,999; the median revenue acquired by schools in county administrative units also fell in the \$15,000 to \$19,999 range. Four city schools (12%) and 21 county schools (12%) reported a minimum of \$50,000 raised from fund raising activities.

Table 7 examines total revenue acquired from fund raising activities according to the pupil enrollment of the responding schools. In general, larger high schools generated more revenue from fund raising than did those high schools with smaller pupil enrollments. The median revenue acquired by the largest high schools (1401 or over) was between \$20,000 and \$24,999. The smallest high schools, those with 600 or less students and those with 601 to 800 students, reported median revenues between \$15,000 and \$19,999. Twenty-four percent of the respondents having the largest pupil enrollment acquired \$50,000 or more from fund raising activities, while no small high school (600 or less) reported the acquisition \$50,000 or more.

Table 6. Total Revenue Acquired from Fund Raising Activities By Type of Administrative Unit

	City		County		Total	
	N	%	N	%	N	%
less than 1,000	-	-	1	1	1	-
1,000-4,999	3	9	8	5	11	5
5,000-9,999	4	12	20	11	24	11
10,000-14,999	6	18	25	14	31	15
15,000-19,999	4	12**	35	20**	39	19
20,000-24,999	5	15	21	12	26	12
25,000-29,999	4	12	12	7	16	8
30,000-34,999	2	6	17	10	19	9
35,000-39,999	2	6	8	5	10	5
40,000-44,999	-	-	7	4	7	3
45,000-49,999	-	-	2	1	2	1
50,000-over	4	12	21	12	26	12
TOTAL	34	100	177	100	211*	100

*2 schools did not respond

**Median

Table 7. Total Revenue Acquired From Fund Raising Activities by Pupil Enrollment

Response	Less than 600 (N=27)		601-800 (N=49)		801-1000 (N=43)		1001-1200 (N=38)		1201-1400 (N=25)		1401-over (N=29)		Total (N=211)	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
less than 1000	-	-	1	2	-	-	-	-	-	-	-	-	1	-
1000-4999	3	11	2	4	2	5	1	3	2	8	1	3	11	5
5000-9999	5	19	9	18	4	9	3	8	-	-	3	10	24	11
10000-14999	4	15	7	14	11	26	3	8	3	12	3	10	31	15
15000-19999	8	30**	12	24**	7	16**	8	21	2	8	2	7	39	19
20000-24999	2	7	7	14	4	9	5	13**	2	8	5	17	26	12
25000-29999	3	11	2	4	4	9	2	5	4	16**	1	3**	16	8
30000-34999	1	4	3	6	1	2	6	16	5	20	3	18	19	9
35000-39999	1	4	1	2	4	9	2	5	1	4	1	3	10	5
40000-44999	-	-	2	4	1	1	2	5	-	-	2	7	7	3
45000-49999	-	-	-	-	-	-	1	5	-	-	1	3	2	1
50000-over	-	-	3	6	5	12	5	13	6	24	7	24	26	12
TOTAL	27	100	49	100	43	100	38	100	25	100	29	100	211*	100

*2 schools did not respond

**median

Revenue acquired from fund raising activities by per pupil expenditure is outlined in Table 8. According to these data, the median revenue acquired by schools having the lowest per pupil expenditure (\$2400 - \$2699) and the highest per pupil expenditure (\$3300 - \$3599) fell within the range from \$15,000 to \$19,999. Five (26%) of the schools with the highest per pupil expenditure reported revenue of \$50,000 or more. Five (10%) of those schools having the lowest per pupil expenditure also reported revenue in excess of \$50,000.

Data pertaining to revenue acquired per pupil within the responding schools are presented in Table 9. Students in city administered schools acquired revenue ranging from \$2.86 to \$67.57 per pupil with the median revenue per pupil being \$26.79. Revenue per pupil within county administered schools ranged from \$.70 to \$77.78, with a median of \$21.90 per pupil.

The median revenue acquired per pupil decreased as pupil enrollment in responding schools increased. Students within the smallest high schools (600 or less) acquired from \$3.43 to \$78.78 per pupil. The median revenue acquired per pupil in these schools was \$27.99. Students in the largest high schools represented in the study (1401 or over) acquired from \$1.94 to \$34.39 per pupil. The median revenue acquired per pupil in those schools totaled \$17.21.

Students in schools having a higher per pupil expenditure raised less revenue per pupil than did those students

Table 8. Total Revenue Acquired From Fund Raising Activities by Per Pupil Expenditure

Response	\$2400-\$2699 (N=52)		\$2700-\$2999 (N=96)		\$3000-\$3299 (N=43)		\$3300-\$3599 (N=19)		TOTAL (N=211)	
	N	%	N	%	N	%	N	%	N	%
less than 1000	-	-	-	-	1	2	-	-	1	-
1000-4999	2	4	4	4	3	6	2	11	11	5
5000-9999	5	10	12	13	5	11	2	11	24	11
10000-14999	9	17	10	10	7	15	3	16	31	15
15000-19999	11	21**	15	13	10	17**	3	16**	39	19
20000-24999	6	12	13	15**	6	13	1	5	26	12
25000-29999	3	4	9	9	3	6	1	5	16	8
30000-34999	5	10	14	15	-	0	-	-	19	9
35000-39999	2	4	4	4	3	9	1	5	10	5
40000-44999	3	6	3	3	-	2	1	5	7	3
45000-49999	1	2	1	3	-	-	-	-	2	1
50000-over	5	10	11	11	5	11	5	26	26	12
TOTAL	52	100	96	100	43	100	19	100	211*	100

*2 schools did not respond

**median

Table 9. Revenue Acquired Per Pupil by Type of Administrative Unit, Pupil Enrollment, and Per Pupil Expenditure

ADMINISTRATIVE UNIT	Range Per Pupil	Median Per Pupil
City (N=34)*	\$2.86-\$67.57	\$26.79
County (N=177)*	\$.70-\$77.78	\$21.90
ENROLLMENT		
600-less (N=27)	\$3.43-\$77.88	\$27.99
601-800 (N=49)	\$.70-\$68.31	\$27.77
801-1000 (N=43)*	\$3.43-\$62.34	\$27.41
1001-1200 (N=38)*	\$6.39-\$49.60	\$25.82
1201-1400 (N=25)	\$2.22-\$40.85	\$22.79
1401-over (N=29)	\$1.94-\$34.39	\$17.21
PER PUPIL EXPENDITURE		
\$2400-\$2699 (N=52)*	\$3.43-\$64.52	\$25.78
\$2700-\$2999 (N=96)	\$2.22-\$77.78	\$27.92
\$3000-\$3299 (N=44)*	\$.70-\$61.50	\$23.19
\$3300-\$3599 (N=19)	\$2.23-\$54.82	\$20.63

*One school did not respond.

in schools having a lower per pupil expenditure. In those schools having the highest per pupil expenditures (\$3300 - \$3599), the median revenue acquired per pupil was \$20.63. In those schools having the lowest per pupil expenditure (\$2400 - \$2699), the median revenue acquired per pupil was \$25.78.

Based upon responses to the question pertaining to student participation in fund raising activities, it is estimated that approximately 50% of all students in those schools which reported conducting fund raising activities participated in these activities. Tables 10, 11, and 12 examine student participation in fund raising activities according to type of administrative unit, pupil enrollment, and per pupil expenditure. These tables show that in all categories of comparison, the median range of student participation in fund raising activities was between 50%-59%.

Purposes for Acquiring Revenue

In order to ascertain the purposes for fund raising activities in public high schools in North Carolina, principals were asked to rank from a predetermined list of purposes, the most important to the least important purpose for fund raising activities in their schools. These responses were then weighted according to the most important purpose indicated by the principal (3 points), second most important (2

Table 10. Student Participation in Fund Raising Activities by Type of Administrative Unit

Response	City (N=34)		County (N=177)		Total (N=211)	
	N	%	N	%	N	%
Less than 10%	-	-	-	-	-	-
10%-19%	2	6	6	3	8	4
20%-29%	4	12	17	10	21	10
30%-39%	2	6	33	19	35	17
40%-49%	6	18	30	17	36	17
50%-59%	10	29**	34	21**	44	21**
60%-69%	4	12	26	15	30	14
70%-over	6	18	31	18	37	18
TOTAL	34*	100	177*	100	211	100

*One school did not respond

**Median

Table 11. Student Participation in Fund Raising Activities by Pupil Enrollment

Response	Less than 600 (N=27)		601-800 (N=49)		801-1000 (N=43)		1001-1200 (N=38)		1201-1400 (N=25)		1401-over (N=29)	
	N	%	N	%	N	%	N	%	N	%	N	%
less than 10%	-	-	-	-	-	-	-	-	-	-	-	-
10%-19%	1	3	2	4	3	7	-	-	2	8	-	-
20%-29%	3	11	3	6	6	14	1	3	3	12	5	17
30%-39%	6	22	6	12	9	21	9	24	1	4	4	14
40%-49%	3	11	10	20	5	9**	8	21	7	28**	3	10
50%-59%	4	15**	8	16**	10	23	9	24**	5	20	8	28**
60%-69%	5	19	8	16	2	6	6	16	4	16	5	20
70%-over	5	19	12	24	8	19	5	13	4	16	4	16
TOTAL	27	100	49	100	43*	100	38*	100	25	100	29	100

*1 school did not respond

**median

Table 12. Student Participation in Fund Raising Activities by Per Pupil Expenditure

Response	\$2400-\$2699 (N=52)		\$2700-\$2999 (N=96)		\$3000-\$3299 (N=43)		\$3300-\$3599 (N=19)	
	N	%	N	%	N	%	N	%
less than 10%	-	-	-	-	-	-	-	-
10%-19%	2	4	3	3	2	5	1	5
20%-29%	3	6	14	15	4	9	1	5
30%-39%	13	25	11	11	8	18	3	16
40%-49%	5	9	14	15	13	30**	3	16
50%-59%	13	25**	14	15**	8	18	8	42**
60%-69%	8	15	18	19	3	7	1	5
70%-over	8	15	22	23	6	14	2	11
TOTAL	52*	100	96	100	43*	100	19	100

*1 school did not respond

**median

points), and third most important (1 point). Overall rankings for each purpose were derived by totalling the number of responses multiplied by the weighted value $[(N_{1st} \times 3) + (N_{2nd} \times 2) + (N_{3rd} \times 1)]$. Table 13 arrays these data. In analyzing the purposes for fund raising activities by type of administrative unit, pupil enrollment, and per pupil expenditure of the responding schools; the results were identical. The most important purpose for fund raising activities according to principals in both types of units, in all size schools, and in all expenditure categories was to acquire revenue for extracurricular activities within their schools. Perpetuating various instructional programs was ranked as the second most important purpose for revenue. Thirdly, principals ranked the purpose of acquiring revenue for support services such as office expenditures, salaries, and maintenance as the most important. Additional data regarding the purposes for fund raising activities can be found in Appendix D of this study.

Other purposes for fund raising activities listed by the responding schools included the following:

1. Capital outlay purchases
2. Computer equipment/software
3. Discipline incentive programs
4. Grounds maintenance
5. Maintenance (janitorial) supplies
6. Salaries for substitute teachers

Table 13. Ranking of Purposes for Fund Raising Activities in North Carolina High Schools

Purpose	1	Rating 2	3	Summed Rating	Rank
Extracurricular Activities	126X3=378	40X2=80	17X1=17	475	1
Instructional Programs	60X3=180	50X2=100	25X1=25	305	2
Support Services	11X3=33	43X2=86	44X1=44	163	3
School Spirit	6X3=18	35X2=70	33X1=33	121	4
Learning Experience	8X3=24	19X2=38	40X1=40	102	5
Public Relations	0X3=0	3X2=6	10X1=10	16	6

7. Scholarships
8. School beautification projects
9. School van/bus
10. Staff development activities

Principals were asked to list instructional programs, if any, which received the most revenue from fund raising activities during the 1986-1987 school year. Responses by schools in both city and county administrative units indicated that cultural arts programs, vocational programs, and libraries were areas of instruction receiving the most revenue. These three areas of instruction were also listed as receiving the most revenue when responses were analyzed by student enrollment and per pupil expenditure. Data relevant to this question can be found in Appendix D of this study.

Principals were also asked to list those extracurricular activities, if any, receiving the most revenue from fund raising activities during the 1986-1987 school year. The most frequent responses to this question were athletics, including cheerleading; the Junior-Senior Prom; and student publications. These three extracurricular activities were listed most frequently regardless of type of administrative unit, pupil enrollment, or per pupil expenditure. Data pertaining to the frequency of responses to this question can be found in Appendix D of this study.

Management and Control of Revenue Acquired from Fund Raising
Activities

The final focus of this study concerned management and control issues related to fund raising activities in North Carolina public high schools (Tables 14 and 15).

A total of 197 of the responding schools (92%) reported having district policies or guidelines. Thirty-two (91%) of those schools within city administrative units indicated an affirmative response; 165 schools (93%) in county administrative units responded affirmatively. Of those schools whose districts had written policies or guidelines, 96% reported that these policies were disseminated to the staffs; 91% of the city schools and 97% of the county schools. Sixty-one percent of the total also disseminated these policies or guidelines to the students--66% of schools within city administrative units and 59% in county administrative units.

Respondents were also asked if their individual schools had written policies or guidelines regarding fund raising activities. Of the total schools responding, 69% indicated individual school policies--67% of the city schools and 69% of the county schools. In 95% of those schools having written policies or guidelines, these were disseminated to the staffs; and 66% of these schools disseminated this information to the students.

Table 14. School Districts Having Written Policies/Guidelines Regarding Fund Raising Activities

Responses by ADMINISTRATIVE UNIT	City (N=35)		County (N=178)		Total (N=213)	
	N	%	N	%	N	%
Yes	32	91	165	93	197	92
No	3	9	10	6	13	6
Not certain	-	-	3	2	3	1
DISSEMINATED TO STAFF						
Yes	29	91	160	97	192	96
No	3	9	5	3	8	4
DISSEMINATED TO STUDENTS						
Yes	21	66	97	59	121	61
No	11	34	68	41	79	40

Table 15. Schools Having Written Policies/Guidelines Regarding Fund Raising Activities

Responses by ADMINISTRATIVE UNIT	City (N=35)		County (N=178)		Total (N=213)	
	N	%	N	%	N	%
Yes	24	67	123	69	147	69
No	11	31	55	31	66	31
Not certain	-	-	-	-	-	-
DISSEMINATED TO STAFF						
Yes	23	96	116	94	139	95
No	1	4	7	6	8	5
DISSEMINATED TO STUDENTS						
Yes	21	88	76	62	97	66
No	3	13	47	38	50	34

Data regarding the primary responsibility for the general direction and/or supervision of fund raising activities in the responding schools are presented in Tables 16, 17, and 18. Table 16 shows that in schools within city administrative units, the principal was solely responsible for supervision of fund raising activities in 60% of these schools and shared responsibility in nine percent of the schools. Responses from schools within county units listed the principal as primarily responsible for the supervision of fund raising activities in 48% of the schools and as having shared responsibilities in 16% of the remaining schools responding to the question.

Table 17 examines primary responsibility for supervision of fund raising activities when the responding schools were subdivided by pupil enrollment. Regardless of the enrollment, the principal of the school was reported to have primary responsibility or shared this responsibility in at least 51% of all schools.

Table 18 examines data regarding this question according to the per pupil expenditure of the responding schools. In a majority of the schools within each category of per pupil expenditure, the principal had the primary responsibility or was involved in shared responsibility of supervising fund raising activities in these schools.

Information which was required about a fund raising activity before it is approved for use in the schools was re-

Table 16. Primary Responsibility for Supervision of Fund Raising Activities: Responses by Type of Administrative Unit

Response	City (N=35)		County (N=178)		Total (N=213)	
	N	%	N	%	N	%
Board of Education	3	9	11	6	14	7
Superintendent	-	-	1	1	1	-
Principal	21	60	85	48	106	50
Assistant Principal	4	11	36	20	40	19
Activities						
Coordinator	2	6	5	3	7	4
Classroom Teacher	2	6	9	5	11	5
Other*	3	9	20	11	23	11
TOTAL	35	100	167	94	202	96

*All other responses involving principal

Table 17. Primary Responsibility for Supervision of Fund Raising Activities: Responses by Pupil Enrollment

Response	Less than 600 (N=27)		601-800 (N=49)		801-1000 (N=44)		1001-1200 (N=39)		1201-1400 (N=25)		1401-over (N=29)		Total (N=213)	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Board of Education	3	11	2	4	4	9	3	8	1	4	1	3	14	7
Superintendent	-	-	-	-	1	2	-	-	-	-	-	-	1	-
Principal	18	67	22	49	27	55	18	46	11	44	10	34	106	50
Assistant Principal	4	15	4	8	5	10	10	26	7	24	10	34	40	19
Activities Coordinator	-	-	3	6	2	4	-	-	1	4	1	3	7	4
Classroom Teacher	2	7	-	-	2	4	3	8	2	8	2	5	11	5
Other*	-	-	10	20	3	7	4	10	5	17	1	3	23	11
TOTAL	27	100	48	98	44	100	38	98	27	84	25	79	202	96

*All other responses involving principal

Table 18. Primary Responsibility for Supervision of Fund Raising Activities: Responses by Per Pupil Expenditure

Response	\$2400-\$2699 (N=53)		\$2700-\$2999 (N=96)		\$3000-\$3299 (N=45)		\$3300-\$3599 (N=19)		TOTAL (N=213)	
	N	%	N	%	N	%	N	%	N	%
Board of Education	4	8	9	9	1	2	-	-	14	7
Superintendent	1	2	-	-	-	-	-	-	1	-
Principal	31	58	46	48	19	42	10	53	106	50
Assistant Principal	9	17	17	18	9	20	5	26	40	19
Activities Coordinator	-	-	3	3	3	6	1	5	7	4
Classroom Teacher	2	4	3	3	4	8	2	11	11	5
Other*	5	9	13	14	5	11	1	5	23	11
TOTAL	52	98	91	95	41	89	19	100	202	96

*All other responses involving principal

ported by the respondents. Ninety-four of the total number of schools in the study responded to this question. All respondents listed the purpose of the activity as the most important criteria required before a fund raising activity was approved. Responses to this inquiry and the frequency of these responses are presented in Table 19.

Decision-making regarding what fund raising activities are conducted is examined in Tables 20, 21, and 22. According to these data, the principal was reported to make the final decision about which fund raising activities were conducted in 57% of the city schools and in 54% of the county schools. It was also reported that the principal shared this decision-making in three percent of the city schools and in 12% of the county schools. The principal was involved in this area of decision-making in 63% of the responding schools regardless of the type of administrative unit.

Table 21 examines data regarding final decision-making about fund raising activities conducted in the schools in relation to pupil enrollment. In schools within each enrollment range, the principal was most frequently reported as having final decision-making authority. In at least 51% of schools within each enrollment range, the principal acted alone or shared this decision-making.

The principal was also reported as having final decision-making authority regarding the fund raising activities conducted in the responding schools regardless of per

Table 19. Information Required for Approval of Fund Raising Activities

Criteria	Responses (N=94)	
	N	%
Purpose of Activity	94	100
Type of Activity	64	68
Anticipated Revenue (profit)	52	55
Administrative Approval	50	53
Integrity of Company	46	49
Student Involvement	22	23
Cost Per Item	22	23
Return Policy (liability)	14	15
Extent of Disruption to Instruction	9	10
Quality of Item	6	6
Educational Benefit	6	6
Value to Community	2	2

Table 20. Final Decision Regarding Type of Fund Raising Activities: Responses by Type of Administrative Unit

Response	City (N=35)		County (N=174)		Total (N=209)	
	N	%	N	%	N	%
Board of Education	11	31	30	17	41	19
Superintendent	3	9	12	7	15	7
Principal	20	57	96	54	116	54
Assistant Principal	-	-	13	7	13	6
Activities						
Coordinator	-	-	2	1	2	1
Classroom Teacher	-	-	4	2	4	2
Students	-	-	-	-	-	-
Other**	1	3	17	10	18	8
TOTAL	35	100	174	98	209*	98

*4 schools did not respond

**All other responses involving principal

Table 21. Final Decision Regarding Type of Fund Raising Activities: Responses by Pupil Enrollment

Response	Less than 600 (N=27)		601-800 (N=44)		801-1000 (N=36)		1001-1200 (N=38)		1201-1400 (N=24)		1401-over (N=29)		Total (N=209)	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Board of Education	11	41	11	22	10	23	5	13	3	12	1	3	41	19
Superintendent	1	4	4	8	2	5	2	5	3	12	3	10	15	7
Principal	12	44	25	51	27	61	24	62	14	56	15	52	116	54
Assistant Principal	-	-	3	6	-	-	2	5	3	12	5	14	13	6
Activities Coordinator	-	-	-	-	-	-	1	3	-	-	1	3	2	1
Classroom Teacher	-	-	-	-	2	5	1	3	-	-	1	3	4	2
Students	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other*	3	11	3	6	5	11	3	8	1	4	3	10	18	8
TOTAL	27	100	44	90	36	82	38	97	24	96	29	100	209	98

*All other responses involving principal

pupil expenditure. In all circumstances, the principal acted alone or shared decision-making in at least 51% of the schools in the study. These data are presented in Table 22.

Decision-making regarding utilization of revenue acquired from fund raising activities in the responding schools is examined in Tables 23, 24, and 25. According to Table 23 the principal decided how revenue would be expended in 56% of the city and county schools. The principal shared decision making in 24% of the responding schools. Principals in 60% of those schools in city administrative units made these decisions, while principals in 23% of these schools were involved in shared decision-making. In schools located within county administrative units, 55% reported the principal as the one who made the final decisions regarding utilization of revenue. Twenty-five percent of county schools indicated shared responsibility involving the principal.

Table 24 examines final decision-making regarding utilization of revenue according to pupil enrollment. An examination of these data revealed that the principal was most frequently reported to make decisions about utilization of revenue in schools within each enrollment range. In over 50% of the schools in each range the principal made these decisions or was involved in the decision-making process.

This question was also examined according to the per pupil expenditure of the schools in the study (Table 25). The principal was again listed most frequently as making the

Table 22. Final Decision Regarding Type of Fund Raising Activities: Responses by Per Pupil Expenditure

Response	\$2400-\$2699 (N=52)		\$2700-\$2999 (N=95)		\$3000-\$3299 (N=42)		\$3300-\$3599 (N=19)		TOTAL (N=209)	
	N	%	N	%	N	%	N	%	N	%
Board of Education	11	21	21	21	8	18	1	5	41	19
Superintendent	3	6	8	8	1	2	3	14	15	7
Principal	30	57	47	49	27	60	12	63	116	54
Assistant Principal	-	-	9	9	4	9	-	-	13	6
Activities	2	4	-	-	-	-	-	-	2	1
Coordinator										
Classroom Teacher	2	4	2	-	-	-	-	-	4	2
Students	-	-	-	-	-	-	-	-	-	-
Other*	4	8	8	8	2	4	4	21	18	8
TOTAL	52	100	95	95	42	93	19	100	209	98

*All other responses involving principal

Table 23. Final Decision Regarding Utilization of Fund Raising Activities: Responses by Type of Administrative Unit

Response	City (N=35)		County (N=175)		Total (N=210)	
	N	%	N	%	N	%
Board of Education	1	3	1	1	2	1
Superintendent	-	-	3	2	3	1
Principal	21	60	96	55	117	56
Assistant Principal	1	3	1	1	2	1
Activities						
Coordinator	2	6	16	9	18	9
Classroom Teacher	2	6	14	8	16	8
Students	-	-	-	-	-	-
Other**	8	23	44	25	52	25
TOTAL	35	100	175	100	210*	100

*3 schools did not respond

**All other responses involving principal

Table 24. Final Decision Regarding Utilization of Fund Raising Activities: Responses by Pupil Enrollment

Response	Less than 600 (N=27)		601-800 (N=49)		801-1000 (N=43)		1001-1200 (N=38)		1201-1400 (N=25)		1401-over (N=28)		Total (N=210)	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Board of Education Superintendent	-	-	1	2	1	2	-	-	-	-	-	-	2	1
Principal	18	66	32	65	19	44	21	55	12	48	15	54	117	56
Assistant Principal	-	-	-	-	-	-	-	-	2	8	-	-	2	1
Activities Coordinator	2	11	4	8	2	5	5	13	2	8	3	11	18	9
Classroom Teacher	2	7	3	6	5	12	1	3	2	8	3	11	16	8
Students	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other**	5	19	9	18	15	35	10	26	7	28	6	21	52	25
TOTAL	27	100	49	100	43	100	38	100	25	100	28	100	210*	100

*3 schools did not respond

**All other responses involving principal

final decisions regarding utilization of revenue from fund raising activities. In a minimum of 50% of those schools in each category, the principal was involved in this decision.

Table 25. Final Decision Regarding Utilization of Fund Raising Activities: Responses by Per Pupil Expenditure

Response	\$2400-\$2699 (N=52)		\$2700-\$2999 (N=96)		\$3000-\$3299 (N=43)		\$3300-\$3599 (N=19)		TOTAL (N=210)	
	N	%	N	%	N	%	N	%	N	%
Board of Education	-	-	2	2	-	-	-	-	2	1
Superintendent	-	-	2	2	-	-	1	5	3	1
Principal	34	65	48	50	28	65	7	37	117	56
Assistant Principal	-	-	1	1	-	-	1	5	2	1
Activities Coordinator	4	8	10	10	4	9	-	-	18	9
Classroom Teacher	3	6	9	9	4	9	-	-	16	8
Students	-	-	-	-	-	-	-	-	-	-
Other**	11	21	24	25	7	16	10	53	52	25
TOTAL	52	100	96	100	43	100	19	100	210*	100

*3 schools did not respond

**All other responses involving principal

CHAPTER 5

SUMMARY, FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

No research regarding fund raising in North Carolina public schools has previously been accomplished. The purpose of this study was to examine and describe practices and procedures pertaining to the acquisition of revenue from fund raising activities conducted in North Carolina public high schools. Chapter 5 contains a summary of this study, findings and conclusions based on the conducted research, and recommendations.

Summary

The review of the literature was divided into four sections: an examination of North Carolina General Statutes regarding fund raising activities in the state's public schools; a document analysis of local school board policies initiated within the local school districts which pertained to the control and/or management of revenue acquired from fund raising activities; an examination of judicial decisions relevant to fund raising activities; and a review of recent national research regarding fund raising in public high schools. Within the state's General Statutes, specific

sections of "The School Budget and Fiscal Control Act" pertain to the management and control of revenue acquired from fund raising activities within the public schools. In compliance with state statutes, 131 of the school districts in North Carolina reported policies and/or administrative guidelines regarding fund raising activities and revenue acquired from these activities. The courts have considered revenue accrued by individual schools as a result of fund raising activities to be "quasi-public"; therefore, it is the responsibility of local school officials to provide proper safeguards in the handling of these monies as in monies raised by other means such as taxation. Two national studies have been completed pertaining to fund raising activities in public high schools. White's research (1982) investigated and reported what representatives of public high schools in Indiana were doing in the area of fund raising practices and procedures. Smith (1986) has conducted research on commercial fund raising in Pennsylvania public high schools.

A survey questionnaire was developed. This questionnaire was field tested through a pilot study using a group of 13 principals in North Carolina representing public schools having a K-12 grade organizational pattern. Data from the pilot study were analyzed for instrument improvement, and needed modifications were made. The final survey packet included a cover letter, a letter of endorsement for the study from the Executive Director of the North Carolina

Association of School Administrators, and a professionally-printed questionnaire. This survey packet was mailed on January 15, 1988, to 275 North Carolina high school principals. Follow-up letters and an additional questionnaire were mailed on February 5, 1988, to those principals who did not respond to the initial request. Seventy-eight percent (213) of the principals returned the survey questionnaire.

The data obtained from the questionnaires were analyzed, summarized, compared, and presented in narrative form. Tables were developed to further delineate and report the data.

Findings

Acquiring revenue from fund raising activities is a common practice in most North Carolina public high schools. Therefore, information regarding those practices and procedures pertaining to the acquisition of revenue from fund raising activities in North Carolina public high schools has several uses. Findings of this study are based on a review of state and local documents and on data obtained from 213 responses to a survey questionnaire. The findings are summarized below:

1. The School Budget and Control Act, Article 31 of the General Statutes of North Carolina, specifically addresses the administration, management, and fiscal control of revenue

acquired from fund raising activities in the state's public schools.

2. One hundred thirty-one of the 140 local school districts in North Carolina have written policies and/or administrative guidelines regarding fund raising activities and subsequent revenue acquired from these activities.

3. Ninety-nine percent of North Carolina public high schools included in the study conducted one or more fund raising activities during the 1986-1987 school year. Two schools (one percent) reported no fund raising activities.

4. Numerous different fund raising activities were conducted in North Carolina public high schools to acquire revenue. Eighty-three percent of the schools used picture sales to acquire revenue; 82% generated funds by candy sales.

5. A majority of the schools also acquired revenue from school dances (80%), the sale of annuals or advertisements for annuals (76%), doughnut sales (64%), fruit sales (62%), and jewelry sales (56%).

6. Picture sales, candy sales, and magazine sales were most frequently listed as the top three money-making activities in the responding schools regardless of type of administrative unit, pupil enrollment, and per pupil expenditure.

7. Approximately \$5,000,000 was acquired from fund raising activities by the responding schools during the 1986-1987 school year. Twelve percent of the schools raised at least \$50,000 from fund raising activities.

8. The median revenue acquired in schools in both city and county administrative units was between \$15,000 and \$19,999.

9. The median revenue acquired by the largest high schools (according to pupil enrollment) fell between \$20,000 - \$24,999. The median revenue of the smallest high schools was between \$15,000 to \$19,999.

10. Schools having the lowest per pupil expenditure and schools having the highest per pupil expenditure both acquired a median revenue of between \$15,000 - \$19,999.

11. The median revenue acquired per pupil in city administered schools was \$26.79; the median in county administered schools was \$21.90.

12. The median revenue acquired per pupil decreased as pupil enrollment in the responding schools increased.

13. Students in schools with higher per pupil expenditures acquired less revenue per pupil than did students in schools having a lower per pupil expenditure.

14. Approximately 50% of all students in schools which reported conducting fund raising activities participated in these activities.

15. Extracurricular activities were the most important purpose for acquiring revenue from fund raising activities. Athletic programs, the Junior-Senior Prom, and student publications received the most revenue.

16. Ninety-two percent of the responding schools reported their school districts as having written policies and/or administrative guidelines regarding fund raising activities. Of these schools, 96% reported disseminating these policies to their staffs, and 61% reported dissemination to the students.

17. Sixty-nine percent of the responding schools had additional policies and/or guidelines pertaining to fund raising activities. Ninety-five percent reported dissemination to their staffs; and 66%, to the students.

18. Sixty percent of city school and 48% of county school respondents listed the principal as having the primary responsibility for the supervision of fund raising activities in their schools.

19. Thirty-four percent of the largest high schools reported the principal as primarily responsible for the supervision of fund raising activities; 34% of these schools also reported the assistant principal to be primarily responsible for the supervision of fund raising activities.

20. Fifty-eight percent of those schools with the lowest per pupil expenditure reported the principal as having primary responsibility for the supervision of fund raising activities; 53% of the principals in schools with the highest per pupil expenditure were primarily responsible for the supervision of fund raising activities.

21. The purpose of the fund raising activity was the most frequently required information before the activity was approved in the responding schools.

22. Fifty-seven percent of the principals in city administered schools made the final decision regarding those fund raising activities conducted in their schools. Fifty-four percent of the county principals made the final decision.

23. Forty-four percent of the small high schools in North Carolina identified the principal as making the final decision regarding those fund raising activities conducted in these schools. Forty-one percent of these schools reported the local board of education as having the final decision-making authority. Fifty-two percent of the state's largest high schools reported their principals as having the final decision-making authority regarding fund raising activities conducted in these schools. Three percent listed local boards as making this final decision.

24. Sixty-three percent of principals in schools with the highest per pupil expenditure made the final decision regarding the types of fund raising activities in their schools. Fifty-seven percent of the principals in schools having the lowest per pupil expenditure had this final decision-making authority.

25. A majority of principals in both city and county administrative units made the final decision regarding utilization of revenue acquired from fund raising activities.

26. In the smallest high schools, 48% of the principals made the final decision regarding utilization of revenue; 31% shared this responsibility. In the largest schools in the sample, 54% of the principals had final decision-making authority concerning utilization of revenue, while 22% shared this responsibility with others within the school or school district.

27. Sixty-seven percent of the principals in schools with the lowest per pupil expenditure made final decisions regarding utilization of revenue; 20% shared this responsibility. Thirty-seven percent of the principals in schools having the highest per pupil expenditure made decisions regarding utilization of funds; 53% shared this responsibility.

Conclusions

The following conclusions are based on a thorough review of the literature, an analysis of the data presented in Chapter 4, findings of the research, conversations with school administrators, and personal experiences with school fund raising activities.

1. Regardless of the perceived educational value of fund raising activities; they are a common practice in a ma-

majority of public high schools, including those in North Carolina. They are also an accepted and, perhaps, an expected part of the overall school program by those who are responsible for the administration of public schools.

2. Fundraising as an activity undermines full funding of education. The primary purpose of a majority of fund raising activities in public high schools is to acquire additional revenue for individual school accounts. Therefore, it can be concluded that those who are primarily responsible for allocating funds for public education are not providing sufficient revenue considered necessary to implement programs, instructional and/or extracurricular, considered to be of educational value and benefit to the students.

3. Fund raising activities within the individual schools result in a substantial amount of revenue which, in a majority of schools, is managed and/or controlled by the local school principal. The principal, therefore, has more authority in the decision-making process regarding the utilization of this revenue than revenues allocated from federal, state, and local sources. Using this autonomy and the position of leader of the instructional process, the local school principal is able to initiate and/or to maintain programs within the school consistent with his/her priorities and educational philosophy.

4. The accrument of revenue to individual school accounts from fund raising activities undermines equity in ed-

ucation, assuming equity has already been achieved. Equity is an objective currently pursued by the North Carolina General Assembly through the Basic Education Program. By attempting to provide equal educational opportunities for all students in all public schools in the state, the state legislature is committed to a long-range program of funding for instructional programs, support services, and facilities. However, until the state legislature achieves equity in funding for public schools, fund raising activities may be a vehicle by which equity is pursued through local initiative.

This effort to generate "compensatory funding" is not without some potentially significant impacts. For example, smaller schools and schools with lower per pupil expenditures acquire more revenue from fund raising activities than larger schools and/or those schools with higher per pupil expenditures. One might logically assume that the administrative and student time required for fundraising on the smaller, lower-wealth schools exceeds that of the larger, wealthier schools, thereby requiring more time away from instructional tasks for school administrators, staffs, and students.

Recommendations

Based upon this study, the following recommendations have been made:

1. The North Carolina State School Board Association and the North Carolina Attorney General's Office should develop and disseminate information regarding state statutes regarding fund raising activities in public schools as well as sample policies pertaining to fund raising to all local boards of education.

2. All North Carolina School Boards should examine current fund raising practices and procedures in their district and should develop comprehensive policies and guidelines regarding fund raising activities. These should be disseminated to the staffs and students in each public school.

3. All public high schools in North Carolina should develop policies and guidelines in accordance with state and local regulations to manage and control fund raising activities and revenue acquired from these activities in the individual schools. These policies and guidelines should be included in the individual school's staff and student manuals or handbooks.

4. A study should be conducted to determine alternative methods other than student fund raising activities to provide revenue to individual school accounts. Consideration should be given to the establishment of non-profit foundations and other community-based alternatives.

5. School administrators should be knowledgeable of legal ramifications and responsibilities associated with fund

raising as well as fiscal management and control of revenue acquired from fund raising activities. Courses regarding these topics should be developed and offered in programs of study by all universities and colleges granting graduate degrees in school administration.

6. A study should be conducted to ascertain the extent of fund raising activities in elementary and middle schools in North Carolina.

7. A study should be conducted to determine the participation of and the significance of community groups such as a PTO or Booster Club in acquiring additional revenue for individual school accounts.

8. An experimental study should be undertaken in order to ascertain the effects on instructional and extracurricular programs in a high school which has eliminated all previous fund raising activities for a specified period of time.

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APPENDIX A. LETTER AND FOLLOW-UP LETTER TO SUPERINTENDENTS

TONY G. PHILLIPS, PRINCIPAL

JOAN G. WEBB, ASSISTANT PRINCIPAL

Mount Airy Junior High School

1119 NORTH SOUTH STREET
MOUNT AIRY, NORTH CAROLINA 27030
(919) 789-9021

July 25, 1987

Dear Superintendent:

I am presently doing research for a dissertation on the topic of Fund Raising in Secondary Schools in North Carolina. I plan to concentrate on how the funds for each school are acquired, and how fund raising activities and revenue are controlled and/or managed.

In order for me to thoroughly investigate this topic, I would like for you or a member of your staff to send me a copy of your local board policy or any administrative guidelines which deal with fund raising in your school system. Should the system not have a policy or guidelines, please return this letter with your comments or other information which you feel would be helpful to me.

I know this is an extremely busy time for you and your staff, but I would appreciate your immediate attention to this matter. Should you have any questions regarding this request, please do not hesitate to contact me or Mr. Henry Johnson, a staff member of the North Carolina School Boards Association.

Thank you for your assistance. I hope you have a very rewarding school year.

Sincerely,

Tony G. Phillips
358 Robin Road
Mount Airy, NC 27030

Mount Airy Junior High School

1119 NORTH SOUTH STREET
MOUNT AIRY, NORTH CAROLINA 27030
(919) 789-9021

October 2, 1987

Dear Superintendent:

Several weeks ago, I requested that you or a member of your staff send me any policy which has been adopted by the local board of education concerning fund raising activities in your school system. This information is extremely important in my attempt to conduct research on this topic regarding North Carolina Public Schools.

I am in the process of reviewing these policies and would still appreciate any information which you could send to me. Should you desire, I will be glad to share my findings with you.

Thank you for your attention to this request. I hope you are having a very beneficial school year.

Sincerely,

Tony G. Phillips
358 Robin Road
Mount Airy, N. C. 27030

APPENDIX B. PILOT STUDY SURVEY PACKET

TONY G. PHILLIPS, PRINCIPAL

JOAN G. WEBB, ASSISTANT PRINCIPAL

Mount Airy Junior High School

1119 NORTH SOUTH STREET
MOUNT AIRY, NORTH CAROLINA 27030
(919) 789-9021

December 4, 1987

Dear Colleague,

You recently indicated your willingness to pilot my questionnaire. This instrument will be used in my research on revenues acquired from fund-raising activities in North Carolina public high schools.

Enclosed is a copy of the questionnaire and a self-addressed, stamped envelope. Please feel free to make any comments or suggestions concerning the individual questions and/or the entire questionnaire. Your comments and suggestions may be written on the questionnaire or on a separate sheet of paper if you so desire.

I greatly appreciate your time and immediate attention to this request. Thank you for your support in my endeavors.

Sincerely,

Tony G. Phillips

TGP/sh

QUESTIONNAIRE

The following questions are designed to provide data concerning the practices and procedures of acquiring revenue through fund-raising activities in your school during the last school year (1986-1987). Please DO NOT include revenues acquired from athletic events or fund-raising activities sponsored by a community group or parent organization such as a Booster Club or a PTA..

1. Were fund-raising activities conducted in your school during the 1986-1987 school year?

_____ Yes
_____ No

Comment _____

2. Approximately how many fund-raising activities (school-sponsored) were conducted during the 1986-1987 school year?

3. Listed below are fund-raising activities. Indicate the number of times each activity was conducted in your school by different groups during the 1986-1987 school year.

<u>ACTIVITY</u>	<u>NUMBER</u>
Annuals	_____
Auction	_____
Book Fair	_____
Calendar Sale	_____
Candle Sale	_____
Candy Sale	_____
Car Wash	_____
Carnival	_____
Community Supper	_____
Dance	_____
Decal Sale	_____
Doughnut Sale	_____
Fruit Sale	_____
Greeting Card Sale	_____
Holiday Gift Sale	_____
Jacket Sale	_____
Jewelry Sale (Including Class Rings)	_____
Magazine Sale	_____
Poster Sale	_____
Picture Sale (Student and/or Group)	_____
Raffle	_____
Talent Show	_____

4. Please list any other fund-raising activity conducted in your school which was not included in the previous list AND the number of times the activity was conducted by different groups.

<u>ACTIVITY</u>	<u>NUMBER</u>
_____	_____
_____	_____
_____	_____

5. Using your responses to questions 3 and 4, rank the TOP THREE fund-raising activities according to the total amount of revenue acquired from the activity (1, most revenue).

1. _____
2. _____
3. _____

6. Approximately how much TOTAL REVENUE was acquired by ALL fund-raising activities in your school during 1986-1987?

- _____ less than \$1,000
- _____ \$1,000-\$4,999
- _____ \$5,000-\$9,999
- _____ \$10,000-\$14,999
- _____ \$15,000-\$19,999
- _____ \$20,000-\$24,999
- _____ \$25,000-\$29,999
- _____ \$30,000-\$34,999
- _____ \$35,000-\$39,999
- _____ \$40,000-\$44,999
- _____ \$45,000-\$49,999
- _____ \$50,000-over

7. Approximately what percent of the total student enrollment participated in ALL fund-raising activities conducted in your school during the 1986-1987 school year?

- _____ less than 10%
- _____ 10%-19%
- _____ 20%-29%
- _____ 30%-39%
- _____ 40%-49%
- _____ 50%-59%
- _____ 60%-69%
- _____ 70%-over

8. Rank ALL the following purposes for fund-raising activities (1, most important).

- _____ Funds to maintain instructional programs within the curriculum (materials, supplies, etc.)
- _____ Funds for extra-curricular activities
- _____ Funds for support services within the school (office expenditures, salaries, maintenance, etc.)
- _____ School spirit
- _____ Learning experience for students
- _____ Public relations

List other purposes for which revenues from fund-raising activities are used in your school.

9. What, if any, instructional program in your school required the most revenue from fund-raising activities?

What, if any, extracurricular activity required the most revenue from fund-raising activities?

10. Does your school system have written policies or guidelines regarding fund-raising activities?

- _____ Yes
- _____ No
- _____ Not certain

If yes, are these policies or guidelines disseminated

- to the staff? _____ Yes
- _____ No
- to the students? _____ Yes
- _____ No

11. Does your school have written policies or guidelines regarding fund-raising activities?

_____ Yes
_____ No
_____ Not Certain

If yes, are these policies or guidelines disseminated

to the staff? _____ Yes
_____ No

to the students? _____ Yes
_____ No

12. Who is primarily responsible for the general direction and/or supervision of fund-raising activities in your school?

_____ Board of Education
_____ Superintendent
_____ Principal
_____ Assistant Principal
_____ Community Group (PTA, PTSO, etc.)
_____ Activities Coordinator
_____ Classroom Teacher
_____ Other (please specify) _____

13. What, if any, information is required about a fund-raising activity before it is approved for use in your school?

14. Who makes the final decision regarding what fund-raising activities will be conducted in your school?

- Board of Education
- Superintendent
- Principal
- Assistant Principal
- Community Group (PTA, PTSO, etc.)
- Activities Coordinator
- Classroom Teacher
- Students
- Other (please specify) _____

15. Who makes the final decision regarding how profit acquired from a fund-raising activity will be utilized in your school?

- Board of Education
- Superintendent
- Principal
- Assistant Principal
- Community Group (PTA, PTSO, etc.)
- Teacher
- Students
- Other (please specify) _____

APPENDIX C. SURVEY PACKET AND FOLLOW-UP LETTER

Mount Airy Junior High School

1119 NORTH SOUTH STREET
MOUNT AIRY, NORTH CAROLINA 27030
(919) 789-9021

January 15, 1988

Dear Colleague,

Fund raising in North Carolina public schools is becoming a common practice which requires numerous administrative decisions. Very little information about fund raising is available to us as school administrators. With the approval of Virginia Polytechnic Institute and State University and with the support of its Division of Administrative and Educational Services, I am researching the acquisition of revenue from fund raising activities in our state's public high schools.

Your help as a high school principal is needed. I am asking you to please take a few minutes of your valuable time to complete the enclosed survey questionnaire on fund raising in your school during the 1986-1987 school year. Your responses will be combined with those of other high school principals in North Carolina.

All respondents are guaranteed complete anonymity. The local education administration number is included on the questionnaire for follow-up purposes only.

After completing the questionnaire, please fold, staple, and mail to me by January 31, 1988.

I am grateful for your support and assistance.

Sincerely,

Tony G. Phillips

TGP/sh

north carolina association of school administrators

P.O. Box 1629, Raleigh, North Carolina 27602 919-828-1426

Malcolm F. Forde, President

Raymond L. Sarbaugh, Executive Director

December 29, 1987

MEMORANDUM

TO: High School Principals

FROM: Raymond L. Sarbaugh

I am pleased to have an opportunity to endorse Tony Phillips' research project, "Acquisition of Revenue from Fund-Raising Activities in Public High Schools in North Carolina." I encourage you to take a few minutes to complete his questionnaire and to contribute to a study that will be of interest and value to each of you.

Fund-raising has been an essential part of the role of every high school principal I have known over nearly forty years in public education. I believe that this research, with your help, will provide significant data not only for high school principals but also for superintendents, local boards of education, and state officials.

/jm

THE ACQUISITION OF REVENUE FROM FUND RAISING ACTIVITIES IN NORTH CAROLINA PUBLIC HIGH SCHOOLS

The purpose of this study is to collect information concerning the practices and procedures of acquiring revenue from fund raising activities in North Carolina public high schools during the 1986-1987 school year.

DIRECTIONS

1. PLEASE RESPOND TO THE FOLLOWING QUESTIONS ACCORDING TO THE 1986-1987 SCHOOL YEAR.
2. DO NOT INCLUDE INFORMATION ABOUT REVENUE ACQUIRED FROM SCHOOL ATHLETIC EVENTS OR FROM ACTIVITIES SPONSORED BY A COMMUNITY GROUP OR A PARENT ORGANIZATION. (*BOOSTER CLUB, PTA, etc.*)
3. IF YOU WOULD LIKE TO MAKE ANY COMMENT OR QUALIFICATION CONCERNING ANY OF YOUR RESPONSES. PLEASE FEEL FREE TO USE THE SPACE PROVIDED AT THE END OF THE QUESTIONNAIRE.
4. AFTER COMPLETING THE QUESTIONNAIRE, PLEASE FOLD IN HALF, STAPLE and MAIL.

1. WERE FUND RAISING ACTIVITIES CONDUCTED IN YOUR SCHOOL DURING THE 1986-1987 SCHOOL YEAR?

_____ Yes
_____ No

2. LISTED BELOW ARE FUND RAISING ACTIVITIES. INDICATE THE NUMBER OF TIMES EACH ACTIVITY WAS CONDUCTED IN YOUR SCHOOL DURING THE 1986-1987 SCHOOL YEAR.

<u>ACTIVITY</u>	<u>NUMBER</u>	<u>ACTIVITY</u>	<u>NUMBER</u>
Annuals	_____	Doughnut Sale	_____
Auction	_____	Fruit Sale	_____
Book Fair	_____	Greeting Card Sale	_____
Calendar Sale	_____	Holiday Gift Sale	_____
Candle Sale	_____	Jacket Sale	_____
Candy Sale	_____	Jewelry Sale (Including Class Rings)	_____
Car Wash	_____	Magazine Sale	_____
Carnival	_____	Poster Sale	_____
Community Supper	_____	Picture Sale (Student and/or Group)	_____
Dance	_____	Raffle	_____
Decal Sale	_____	Talent Show	_____

3. PLEASE LIST ANY OTHER FUND RAISING ACTIVITY CONDUCTED IN YOUR SCHOOL WHICH WAS NOT INCLUDED IN THE PREVIOUS LIST AND THE NUMBER OF TIMES THE ACTIVITY WAS CONDUCTED DURING THE 1986-1987 SCHOOL YEAR.

<u>ACTIVITY</u>	<u>NUMBER</u>
_____	_____
_____	_____
_____	_____

4. USING YOUR RESPONSES TO QUESTIONS 2 AND 3, RANK THE TOP THREE FUND RAISING ACTIVITIES ACCORDING TO THE TOTAL AMOUNT OF REVENUE ACQUIRED FROM THE ACTIVITY (1. MOST REVENUE).

1. _____
2. _____
3. _____

5. USING YOUR RESPONSES TO QUESTIONS 2 AND 3, APPROXIMATELY HOW MUCH TOTAL REVENUE WAS ACQUIRED BY FUND RAISING ACTIVITIES IN YOUR SCHOOL DURING 1986-1987?

- _____ less than \$ 1,000
- _____ \$ 1,000-\$ 4,999
- _____ \$ 5,000-\$ 9,999
- _____ \$10,000-\$14,999
- _____ \$15,000-\$19,999
- _____ \$20,000-\$24,999
- _____ \$25,000-\$29,999
- _____ \$30,000-\$34,999
- _____ \$35,000-\$39,999
- _____ \$40,000-\$44,999
- _____ \$45,000-\$49,999
- _____ \$50,000-over

6. APPROXIMATELY WHAT PERCENT OF THE TOTAL STUDENT ENROLLMENT PARTICIPATED IN FUND RAISING ACTIVITIES CONDUCTED IN YOUR SCHOOL DURING THE 1986-1987 SCHOOL YEAR?

- _____ less than 10%
- _____ 10%-19%
- _____ 20%-29%
- _____ 30%-39%
- _____ 40%-49%
- _____ 50%-59%
- _____ 60%-69%
- _____ 70%-over

7. RANK ALL THE FOLLOWING PURPOSES FOR FUND RAISING ACTIVITIES (1, MOST IMPORTANT).

- _____ Funds to maintain instructional programs within the curriculum (materials, supplies, etc.)
- _____ Funds for extracurricular activities
- _____ Funds for support services within the school (office expenditures, salaries, maintenance, etc.)
- _____ School spirit
- _____ Learning experience for students
- _____ Public relations

LIST OTHER PURPOSES FOR FUND RAISING ACTIVITIES IN YOUR SCHOOL.

8. WHAT, IF ANY, INSTRUCTIONAL PROGRAM IN YOUR SCHOOL RECEIVED THE MOST REVENUE FROM FUND RAISING ACTIVITIES?

WHAT, IF ANY, EXTRACURRICULAR ACTIVITY RECEIVED THE MOST REVENUE FROM FUND RAISING ACTIVITIES?

9. DOES YOUR SCHOOL SYSTEM HAVE WRITTEN POLICIES OR GUIDELINES REGARDING FUND RAISING ACTIVITIES?

- _____ Yes
- _____ No
- _____ Not certain

IF YES, ARE THESE POLICIES OR GUIDELINES DISSEMINATED

to the staff? ___ Yes ___ No **to the students?** ___ Yes ___ No

10. IN ADDITION TO ANY SYSTEM-WIDE POLICIES, DOES YOUR SCHOOL HAVE WRITTEN POLICIES OR GUIDELINES REGARDING FUND RAISING ACTIVITIES?

_____ Yes
_____ No
_____ Not certain

IF YES, ARE THESE POLICIES OR GUIDELINES DISSEMINATED

to the staff? ___ Yes ___ No to the students? ___ Yes ___ No

11. WHO IS PRIMARILY RESPONSIBLE FOR THE GENERAL DIRECTION AND/OR SUPERVISION OF FUND RAISING ACTIVITIES IN YOUR SCHOOL? (CHECK ONE)

_____ Board of Education _____ Activities Coordinator
_____ Superintendent _____ Classroom Teacher
_____ Principal _____ Other (please specify) _____
_____ Assistant Principal

12. WHAT, IF ANY, INFORMATION IS REQUIRED ABOUT A FUND RAISING ACTIVITY BEFORE IT IS APPROVED FOR USE IN YOUR SCHOOL?

13. WHO MAKES THE FINAL DECISION REGARDING WHAT FUND RAISING ACTIVITIES WILL BE CONDUCTED IN YOUR SCHOOL? (CHECK ONE)

_____ Board of Education _____ Activities Coordinator
_____ Superintendent _____ Classroom Teacher
_____ Principal _____ Students
_____ Assistant Principal _____ Other (please specify) _____

14. WHO MAKES THE FINAL DECISION REGARDING HOW REVENUE ACQUIRED FROM A FUND RAISING ACTIVITY WILL BE UTILIZED IN YOUR SCHOOL? (CHECK ONE).

_____ Board of Education _____ Activities Coordinator
_____ Superintendent _____ Classroom Teacher
_____ Principal _____ Students
_____ Assistant Principal _____ Other (please specify) _____

COMMENTS:

PLEASE FOLD IN HALF, STAPLE, AND MAIL

LEA # _____

**Mr. Tony G. Phillips
358 Robin Road
Mount Airy, N. C. 27030**

Mount Airy Junior High School

1119 NORTH SOUTH STREET
MOUNT AIRY, NORTH CAROLINA 27030
(919) 789-9021

February 5, 1988

Dear Colleague,

About three weeks ago I sent you a questionnaire that pertained to the acquisition of revenue from fund raising activities in your high school during the 1986-1987 school year. As of today, I have not received your completed questionnaire.

Your responses to these questions are extremely important. I realize that you are very busy and that your time is limited. However, I would appreciate your taking a few minutes to complete this questionnaire. You are guaranteed complete anonymity; the LEA number included on the questionnaire is for follow-up purposes only.

In the event your questionnaire has been misplaced, a replacement is enclosed.

I greatly appreciate your immediate help and cooperation.

Sincerely,

Tony G. Phillips

TGP/sh

APPENDIX D. ADDITIONAL TABLES

Other Fund Raising Activities Reported
By Responding Schools

Activity	N
Flower Sale	15
Tee-Shirt Sale	6
"Tom Watt" Products Sale	6
Beauty Pageant	5
Cheese Sale	5
Pizza Sale	5
Drama Production	4
Cookbook Sale	2
Concert	2
Peanut Sale	2
Suntan Product Sale	2
Yard Sale	2
Balloon Sale	1
Baseball Card Sale	1
Bazaar	1
Christmas Tree Sale	1
Coupon Book Sale	1
Cushion Sale	1
Debate Tournament	1
Donkey Basketball Game	1
Golf Tournament	1
License Tag Sale	1
Memo Pad Sale	1
Paper Recycling	1
Popcorn Sale	1
Professional Wrestling	1
Shaker Sale	1
Spirit Fashion Sale	1
Sports-a-thon	1
Student Lunch	1
Stuffed Animal Sale	1
Sweatsuit Sale	1
Turkey Shoot	1
Wreath Sale	1

Ranking of Purposes for Fund Raising Activities
by Type of Administrative Unit

Most Important	City (N=35)		County (N=177)	
	N	%	N	%
Instructional Programs	4	11	56	31
Extracurricular Activities	25	71	102	57
Support Services	2	6	9	5
School Spirit	1	3	5	3
Learning Experience	3	9	5	3
Public Relations	-	-	-	-

Second Most Important	City (N=29)		County (N=161)	
	N	%	N	%
Instructional Programs	10	34	40	25
Extracurricular Activities	2	2	38	23
Support Services	5	17	38	23
School Spirit	8	28	27	17
Learning Experience	4	14	15	9
Public Relations	-	-	3	2

Third Most Important	City (N=27)		County (N=143)	
	N	%	N	%
Instructional Programs	4	15	21	15
Extracurricular Activities	3	11	14	10
Support Services	4	15	41	27
School Spirit	5	19	28	20
Learning Experience	9	33	31	22
Public Relations	2	7	8	6

Ranking of Purposes for Fund Raising Activities by Pupil Enrollment

Most Important	Less than 600 (N=27)		601-800 (N=49)		801-1000 (N=43)		1001-1200 (N=39)		1201-1400 (N=25)		1401-over (N=29)	
	N	%	N	%	N	%	N	%	N	%	N	%
Instructional Programs	9	33	17	35	13	30	12	31	6	24	6	21
Extracurricular Activities	2	44	29	59	27	61	23	5	18	64	19	66
Support Services	3	11	1	-	4	9	1	3	-	-	2	7
School Spirit	-	-	1	-	-	-	2	5	1	4	2	7
Learning Experience	3	11	1	-	3	7	1	3	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Second Most Important	Less than 600 (N=24)		601-800 (N=41)		801-1000 (N=43)		1001-1200 (N=33)		1201-1400 (N=22)		1401-over (N=27)	
	N	%	N	%	N	%	N	%	N	%	N	%
Instructional Programs	10	42	10	24	11	26	11	33	6	27	6	22
Extracurricular Activities	6	25	6	15	9	21	9	27	4	18	4	15
Support Services	3	13	12	29	11	26	5	15	5	23	4	15
School Spirit	2	8	11	27	6	14	4	12	4	18	9	33
Learning Experience	3	13	4	10	5	12	4	12	3	14	1	4
Public Relations	-	-	-	-	1	27	-	-	1	-	3	11
Third Most Important	Less than 600 (N=22)		601-800 (N=38)		801-1000 (N=37)		1001-1200 (N=70)		1201-1400 (N=20)		1401-over (N=24)	
	N	%	N	%	N	%	N	%	N	%	N	%
Instructional Programs	3	14	6	16	6	16	3	10	3	15	4	17
Extracurricular Activities	2	9	4	11	6	16	2	6	1	3	2	8
Support Services	7	32	11	29	5	14	14	47	2	7	5	21
School Spirit	5	23	5	13	7	19	4	13	5	17	4	17
Learning Experience	5	23	10	26	13	35	5	17	6	20	7	23
Public Relations	-	-	2	5	-	-	2	6	3	10	2	8

Ranking of Purposes for Fund Raising Activities by Per Pupil Expenditure

Most Important	\$2400-\$2699 (N=53)		\$2700-\$2999 (N=95)		\$3000-\$3299 (N=45)		\$3300-\$3599 (N=19)	
	N	%	N	%	N	%	N	%
Instructional Programs	171	32	28	29	11	24	4	21
Extracurricular Activities	29	55	59	62	29	64	10	53
Support Services	6	11	3	3	2	4	1	5
School Spirit	-	-	1	1	1	2	4	21
Learning Experience	1	2	4	4	2	4	1	1
Public Relations	-	-	-	-	-	-	-	-

Second Most Important	\$2400-\$2699 (N=46)		\$2700-\$2999 (N=87)		\$3000-\$3299 (N=40)		\$3300-\$3599 (N=17)	
	N	%	N	%	N	%	N	%
Instructional Programs	16	35	19	22	9	23	6	35
Extracurricular Activities	10	22	21	25	9	23	4	24
Support Services	13	28	20	23	5	13	-	-
School Spirit	6	13	16	19	10	25	4	24
Learning Experience	1	2	10	12	6	15	2	18
Public Relations	-	-	1	1	1	3	1	6

Third Most Important	\$2400-\$2699 (N=43)		\$2700-\$2999 (N=75)		\$3000-\$3299 (N=34)		\$3300-\$3599 (N=15)	
	N	%	N	%	N	%	N	%
Instructional Programs	7	16	13	17	4	12	1	7
Extracurricular Activities	5	12	7	9	3	9	1	7
Support Services	11	26	22	29	8	24	4	27
School Spirit	9	21	12	16	9	26	2	13
Learning Experience	9	21	18	24	7	21	5	32
Public Relations	2	5	3	4	3	9	2	13

Extracurricular Activities Receiving the Most Money
From Fund Raising Activities

Frequency of Responses by Type of Administrative Unit

Activity	City (N)	County (N)
Athletics*	6	52
Junior/Senior Prom	13	31
Student Publications	7	17
Student Council	5	7
Field Trips		7
Graduation		1
Charity		1
Totals**	31	106

*Includes cheerleading

**Totals do not equal number of respondents due to non-respondents and multiple responses.

Extracurricular Activities Receiving the Most Money from Fund Raising Activities

Frequency of Responses by Pupil Enrollment

Activity	Less than 600 N	601-800 N	801-1000 N	1001-1200 N	1201-1400 N	1401-over N
Athletics*	13	12	17	13	7	6
Junior-Senior Prom	5	11	7	6	5	10
Student Publications	7	6	4	5	8	4
Student Council	2	3	2	3	-	2
Field Trips	2	2	2	1	-	-
Graduation	-	-	1	-	-	-
Charity	-	-	-	-	-	1
Totals**	29	34	33	28	20	23

*Includes cheerleading

**Totals do not equal number of respondents due to non-respondents and multiple responses.

Extracurricular Activities Receiving the Most Money from Fund Raising
Activities

Frequency of Responses by Per Pupil Expenditure

Activity	\$2400-\$2699	\$2700-\$2999	\$3000-\$3299	\$3300-\$3599
Athletics*	26	24	11	7
Junior-Senior Prom	14	13	10	7
Student Publications	16	9	7	5
Student Council	2	6	1	3
Field Trips	5	1	1	-
Graduation	-	1	-	-
Charity	-	-	-	1
Totals**	63	54	30	23

*Includes cheerleading

**Totals do not equal number of respondents due to non-respondents and multiple responses.

Instructional Programs Receiving the Most Money
From Fund Raising Activities

Frequency of Responses by Type of Administrative Unit

Program	City (N)	County (N)
Cultural Arts	9	39
Vocational Programs	7	27
Media Center	5	11
English		8
Science	1	5
Foreign Language		4
Math		2
ROTC	1	2
Advanced Placement	1	1
History		1
Physical Education	1	1
Totals*	25	101

*Totals do not equal respondents due to non-respondents and multiple responses.

Instructional Programs Receiving the Most Money from Fund Raising Activities

Frequency of Responses by Pupil Enrollment

Response	Less than 600 N	601-800 N	801-1000 N	1001-1200 N	1201-1400 N	1401-over N
Cultural Arts	5	9	13	7	5	9
Vocational Programs	4	11	8	1	5	5
Media Center	2	5	1	4	2	4
Advanced Placement	1	-	1	-	-	-
English	-	-	2	2	2	2
Foreign Language	-	1	3	-	-	-
History	1	-	-	-	-	-
Math	-	1	1	-	-	-
Physical Education	1	1	-	-	-	-
ROTC	-	1	-	1	1	-
Science	1	1	2	1	-	2
Totals*	15	30	31	16	15	22

*Totals do not equal respondents due to non-respondents and multiple responses.

Instructional Programs Receiving the Most Money from Fund Raising Activities

Frequency of Responses by Per Pupil Expenditure

	\$2400-\$2699 N	\$2700-\$2999 N	\$3000-\$3299 N	\$3300-\$3599 N
Cultural Arts	11	15	13	9
Vocational Programs	7	18	4	5
Media Center	5	11	-	-
English	1	3	3	1
Foreign Language	2	1	-	1
History	1	-	-	-
Math	1	1	-	-
Physical Education	2	-	-	-
ROTC	-	2	-	1
Science	2	3	1	-
Totals*	32	54	21	17

*Totals do not equal respondents due to non-respondents and multiple responses.

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