

Mr. A. Larson
Executive Director

From: Business Office

Subject: Fee Paying Activities

Korean Dancing: The following reflects enrollment by semesters and amounts of fees received:

<u>Semester</u>	<u>Enrollment</u>	<u>Billings</u>	<u>Cash Recv'd.</u>
1/10--2/28	19	\$152.00	
3/7--4/25	20	168.00	Jan. 1 to
5/2--6/27	22	184.00	Aug. 21
6/13--8/1	44	436.00	
8/8--9/26	8	80.00	
Total		<u>\$1020.00</u>	<u>\$820.75</u>

Of the \$820.75 collected, Palama's share amounted to \$205.18 before payroll taxes and other administrative expenses. Accounts receivable outstanding for the above amounted to \$343.25 as at 8/26/59.

* Drop in enrollment of the present quarter has been to the fact that the instructor maintains another ~~studio~~ studio in town and most of the students have transferred there.

Recommendations: That we drop Korean dancing from the accounts receivable billing and make it a "cash before instructions" basis to eliminate any bookkeeping necessary. Since the payroll is based on percentage of receipts only, Palama would not be losing money,, provided certain minimum enrollment is met, to defray overhead costs.

Group Work Activities: The following have contributed and will continue to do so with our growing deficit:

Total receipts collected from activities	\$1056.81
Payroll on above activities	1951.08
Loss Jan 1st to date	<u>\$ 894.27</u>

It has been our contention that certain activities should be on a "break-even" basis. The following shows reasons for deficits:

<u>Activity</u>	<u>Semester Enrollment</u>	<u>Number Required To Break-even</u>	<u>Unpaid Balances</u>
Modern Dancing	7, 13, 13, 11	16	\$25.00
Advance Sewing	(Data not available)	8	5.00
Flower Arrangement	12, 8, 6, 5, 5	6.4	incomplete
Hula	73, 47, 66, 57	32	98.50
Ukulele	25, 35, 37, 29	38.4	53.50
Tap Dancing	(Discontinued-1959)		27.50
Woodshop	12, 8	320	incomplete

(Fee of 50¢ per month is collected. This pays for materials, etc.)

Instructor's time has increased in August from 4 to 6 times per week although enrollment has not increased)

Recommendations: In order to avoid further deficits in our budget, each of the above activity including few not listed (arts & crafts, etc.) should be carefully screened so that we have required attendance and the amount collected would defray payroll and overhead costs. Also balances should not be allowed to accumulate as above.

It is my contentions that all billings should be handled through the business office and sufficient control initiated to stop any further loss.

H. Yamada
8-31-59