

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITIES ACCOUNTING MANUAL

May 2016

TABLE OF CONTENTS

PART I - GENERAL

Purpose 1

Objectives of the Accounting Manual 2

Introduction to the Accounting Manual 3

Distribution and Revision of the Accounting Manual 4

PART II - USES OF STUDENT ACTIVITY FUNDS

General Principles 5

Receipts and Expenditures 6

Clearing House Account and Petty Cash 7

Purchasing Requirements 8

PART III - REQUIRED ACCOUNTING RECORDS

General Accounting Books and Records 9

PART IV - ACCOUNTING PROCEDURES AND FORMS

Summary of Responsibility 10

Cash Receipts Procedures

 Receiving and Recording Cash Receipts 11

 Depositing Receipts 11

Cash Disbursements Procedures

 Receipt of Invoices 12

 Preparation of Check 13

Adjustment/Transfer Procedures 14

Special Accounting Problems 15

Bank Reconciliations 16

Month End Procedures and Reports 17

Review of Books and Records 18

Year-End Closing 19

Tax Requirements 20

Table of Contents (continued)

PART V - OTHER POLICIES

Interest Income	21
Graduated Class Funds	22
Vending Machine Funds.....	23
Joint Fund Raising Projects	24

PART VI - FORMS

FORMS

Cash Settlement Sheet	25
Purchase Order	26
Student Activity Fund Record Card	27
Request for Quotation	28
Summary of Request for Quotation.....	29
Expense Reimbursement Form	30
Cash Advance Request Form	31
Cash Advance Form/Receipt Reconciliation.....	32
Public School Code of 1949, Section 511 School Athletics, Publications, and Organizations	33
Line Mountain School District, Policy 618 Policy on Special Purpose Funds.....	34
Line Mountain School District, Policy 229 Policy on Student Fundraising.....	39

PART I - GENERAL

PURPOSE

Section 511 of the Commonwealth of Pennsylvania Public School Code (*see page 33*) clearly indicates that each school should have a policy for Student Activity Funds which provides for reasonable rules and regulations regarding student activities and procedures in place for organization, management, supervision, control and financing of student activities. The Line Mountain School Board Policy 618, entitled Special Purpose Funds, for this purpose (*see page 34*).

The purpose of the Student Activity Accounting Manual is to document the system's flow of transactions as it relates to funds associated with student activities.

It is also essential to document the system in order to facilitate a transition in the event of employee illness or turnover.

OBJECTIVES OF THE ACCOUNTING MANUAL

This Student Activity Accounting Manual represents the rules, regulations and procedures to be used by the Building Principals, Faculty Advisors, Student Activity Club Officers, and Business Office Staff. This manual is designed to provide a complete accounting record system to assure consistency, completeness and continuity in the recording and reporting of student activity transactions. This accounting system has been designed to:

1. Establish uniformity of practices and procedures.
2. Reduce or eliminate the misunderstanding of established procedures.
3. Assure financial operations are properly conducted.
4. Assure quarterly reports are properly presented.
5. Provide a reference source on required and recommended accounting procedures.
6. Serve as a training tool for new employees.
7. Record of all financial transactions.
8. Maintain maximum financial control.

This accounting system described herein has been developed in accordance with the following assumptions:

1. The District will hold Student Activity Fund assets in an Agency Fund, where the assets of the fund legally belong to the students.
2. An Information System (IS) that provides double-entry bookkeeping will be used by the Business Office to record all transactions.
3. Agency Funds are purely custodial and no fund equity is reported. Agency Funds are not required to report operations on financial statements and therefore, do not have a measurement focus. However, assets and liabilities should be accounted for in the modified accrual basis of accounting for year-end financial reporting purposes.
4. Since Agency Funds are custodial in nature, formal budgetary accounting is not necessary.

INTRODUCTION TO THE ACCOUNTING MANUAL

Proper accounting and control procedures are vital to all organizations. The American Institute of Certified Public Accountants has defined proper accounting control as the plan of organization and methods and procedures adopted by management to ensure that:

1. Resource use is consistent with laws, regulations, and policies.
2. Resources are safeguarded against waste, loss, and misuse.
3. Reliable data are obtained, maintained, and fairly disclosed in reports.

Consequently, this accounting manual has been designed to provide reasonable assurance that:

1. Transactions are executed in accordance with management's general or specific authorization.
2. Transactions are recorded as necessary to permit preparation of monthly reports and to maintain accountability of assets.
3. Access to assets is permitted only in accordance with management's authorization and is restricted to those individuals authorized by management.

The accounting policies and procedures set forth are effective as of March 2011.

DISTRIBUTION AND REVISION OF THIS ACCOUNTING MANUAL

This accounting manual is an essential tool, which should be used by the Principals, Faculty Advisors, Student Presidents and Treasurers, and Business Office Staff. This accounting manual outlines the rules and regulations governing the handling of Student Activity Funds as required by Section 511 of the Public School Code.

It should be recognized that established procedures are subject to changes due to organizational changes or new directives from the State or Administration. In any event, this manual should be updated periodically to reflect current procedures as prescribed by management.

The Superintendent, Business Manager, Principals, and all student activity fund advisors shall be involved in identifying areas where policies should be clearly defined and developed.

Each school will receive a copy of this Accounting Manual.

PART II - USE OF STUDENT ACTIVITY FUNDS

GENERAL PRINCIPLES

Management of Student Activity Funds must be done within the framework of state laws and regulations, board policy, and administrative rules and regulations. It is fundamental that management of student activities be organized to best serve the interest of pupils. The School Board has set forth in Board Policy 122 the purpose, definition and authority for student "co-curricular activities," defined as those activities which are sponsored or approved by the Board but which are conducted outside the regular classroom program. The Board on the recommendation of the Superintendent must approve individual student activities.

Student activities and their corresponding revenues and expenditures, are separated into four categories:

1. General Student Activities – impact all students, i.e., Yearbook
2. Classes – i.e., Class of 2003
3. Clubs – i.e., Anthropology Club
4. Sport Clubs – i.e., Baseball

Students who choose to participate in various activities should be involved in the fiscal management of those activities; consequently, each activity group will consist of a Student President, Student Treasurer, and Faculty Advisor. The Faculty Advisor may or may not be paid by the School District for their participation. The Faculty Advisor and Student Treasurer must maintain a record of their activity balance. At the end of the month, the Faculty Advisor and Student Treasurer must review the General Ledger report received from the Business Office. Any discrepancies must be brought to the immediate attention of the Business Manager and differences reconciled.

The accounting system will account for the raising and expending of activity funds by various student activities. These funds should include only student funds, are custodial in nature and should be used for one purpose - to promote the general welfare, education, and morale of all the students and to finance the normal, legitimate co-curricular activities of the various individual student groups. All funds derived from an individual student activity, as a whole must be expended only to benefit that student activity as a whole.

RECEIPTS AND EXPENDITURES

Receipts

Funds not derived from the students must be recorded elsewhere and shall **not** be commingled with student activity funds. For example, faculty or other outside organization funds will not be recorded in these accounts. The Principal, Faculty Advisor and Business Office are prohibited from the collecting and record keeping of these types of activities. All collecting and record keeping must be done on the employee's time and not on district time.

Student activity accounts should **not** be used to account for School District charges. For example, library book fines and charges for student examinations should be deposited directly into the General Fund.

Donations from students or parent groups and commissions for administering sales, such as school pictures, should **not** be deposited in the Student Activity account but rather into the General Fund. All donations must be accepted by the School Board.

Any funds contributed for student scholarships shall be deposited directly into the custody of the Line Mountain Scholarship Fund to be disbursed for scholarships in accordance with the terms of the donor.

Expenditures

Student Activities Funds should be used to finance a program of activities not part of the regular curriculum. They should not be used to circumvent management or purchasing decisions, which were made for the School District by the Board and Administration.

Expenditures from student activity accounts for refreshments served at parent events, or receptions for community members or staff shall be documented thoroughly. All receipts for expenditures should be filed with the student activity fund treasurer. Also, documentation and respective signatures by the student activity fund advisor as well as treasurer should be on file to verify all items have been received.

All payments for Activities Fund purchases should be made by check. No expense should be paid in cash directly from ticket sales, dues collection, sales or other cash receipts.

The Building Principal, as trustee, will be ultimately responsible for the proper disposition of these funds.

CLEARING HOUSE ACCOUNT

Clearing house accounts (in & out accounts) are prohibited. When a check is written pertaining to multiple accounts, the check should be split to charge each account with its proportionate share. It is not necessary to transfer amounts to the clearinghouse before writing the check.

PETTY CASH

The Student Activity Fund **WILL NOT** maintain petty cash funds.

PURCHASING REQUIREMENTS

All material and supplies purchased that will cost in excess of \$4,000.00 must follow the procedures in Section 511(e) of the Commonwealth of Pennsylvania Public School Code as outlined below:

“All purchases of materials or supplies made by any organization, club, society, or group, or by any school or class, in excess of four thousand dollars (\$4,000.00) shall be made upon solicitation of quotations or bids from three (3) or more responsible manufacturers of or dealers in such materials or supplies. All such purchases shall be made from the lowest responsible bidder on the basis of price, quality and service.”

To clarify this further, this means one item with a cost in excess of four thousand dollars (\$4,000.00), i.e. a monument, or a group of items with a total cost in excess of four thousand dollars (\$4,000.00), i.e. favors for the prom.

All quotations are required to be recorded on a Request for Quotation Form. If three (3) quotations cannot be obtained, the reason why must be documented on this form. This form must be signed by the individual receiving the quotations. The Building Principal must review and initial the form before the item is purchased. This form must be attached to a Purchase Order.

Any purchase over \$10,000 must follow the current District bidding policy.

PART III - REQUIRED ACCOUNTING RECORDS

GENERAL ACCOUNTING BOOKS AND RECORDS

The Business Office will maintain all student activity accounts and will utilize an electronic bookkeeping system. This system will include the following General Accounting Reports and Maintenance Lists. This system may be CSIU, QuickBooks or some other suitable software as determined by the Assistant to the Superintendent for Financial and Management Services.

REPORTS:

1. Trial Balance
2. General Ledger
3. Adjustment Journal
4. Cash Receipts Register
5. Check Register
6. Monthly/Quarterly Report
7. Bank Reconciliation

LISTS:

1. Student Activity Accounts List
2. Chart of Accounts
3. Vendor Lists
4. Sponsor List (Faculty Advisors)

These reports are required to both record and analyze all financial transactions and events during each month for the student activity accounts.

The following supplemental forms and documents will be used to support the automated Student Activity Accounting System:

- | | |
|--|-----------|
| 1. Cash Settlement Sheet (Fundraiser Settlement Sheet) | (Page 25) |
| 2. Purchase Order | (Page 26) |
| 3. Student Activity Record Card | (Page 27) |
| 4. Request for Quotation | (Page 28) |
| 5. Summary of Requests for Quotations | (Page 29) |
| 6. Expense Reimbursement Form | (Page 30) |
| 7. Cash Advance Request Form | (Page 31) |
| 8. Cash Advance Form/Receipt Reconciliation | (Page 32) |

PART IV - ACCOUNTING PROCEDURES AND FORMS

SUMMARY OF RESPONSIBILITY

Board of School Directors

Adopts policies and regulations for student activity funds as required by Section 511 of the Commonwealth of Pennsylvania Public School Code.

Superintendent

Recommends to the Board of School Directors all policy changes. Also recommends approval of Student Activity Clubs and Organizations for the school year in accord with the provisions of Section 511 of the School Code.

Business Manager

Identifies areas where policies, rules and regulations should be clearly defined and makes appropriate recommendations to the Superintendent. Is responsible for prescribing appropriate accounting procedures and for monitoring internal auditing of student activity funds. The Business Manager or designee is also responsible for issuing federal form 1099 to appropriate student activity vendors. Is responsible for coordinating external and internal auditing of student activity funds, and shall review and maintain copies of all monthly reports generated by the Student Activity Accounting System.

Principal

Is responsible for the conduct of student financial activities in accordance with this accounting manual. In addition, the Principal also identifies areas where policies should be clearly defined and makes appropriate recommendations to the Superintendent or Business Manager. The Principal also reviews and approves disbursements, and reviews monthly reports and bank reconciliations.

Faculty Advisor

Is responsible for working with students in specific activities and for carrying out administrative regulations. The Advisor collects funds, reviews and approves disbursements, and reviews the monthly reports.

Student Officers

Work in conjunction with the Faculty Advisor in carrying out financial procedures that have been established by the Board of School Directors for the operation of Student Activities Funds. Student officers should include a Treasurer.

CASH RECEIPTS PROCEDURES

The following procedures must be followed for receiving, depositing, and recording of cash receipts:

Receiving and Recording Cash Receipts

1. Funds will be collected and counted by two of the following: the Faculty Advisor, Student Officer, or other authorized individuals, and a cash settlement sheet and deposit slip completed for each activity.
2. The Faculty Advisor and/or Student Officers shall compare the cash settlement sheet with the respective deposit slip for accuracy.
3. A copy of the deposit slip and the associated cash settlement sheet shall be retained in the club files.
4. One copy of the cash settlement sheet shall be placed in a completed bank envelope.
5. One copy of the cash settlement sheet shall be placed in the school drop safe for forwarding to the Business Office.

Depositing Receipts

1. The Faculty Advisor and/or Student Officers will present all checks to the school's main office who will endorse all checks with a special deposit stamp as follows: FOR DEPOSIT ONLY, ACCOUNT NAME, BANK ACCOUNT NUMBER. If a stamp is not readily available, please legibly write this information on the back of the check where indicated.
2. A deposit slip must be completed by two of the following: the Faculty Advisor, Student Officer, or other authorized individual. The deposit slip will include the date, check amount, and cash amount.
3. The original deposit slip plus two copies (along with one copy of the cash settlement sheet) shall be placed in a completed bank envelope, sealed and deposited.
4. All deposits will be made daily or within two (2) days after receipt. If the daily total cash received exceeds \$50.00, it must be deposited by the close of the school day it is collected.
5. All receipts not deposited immediately will be kept under the safekeeping of the Faculty Advisor.
6. The District's Courier will retrieve all deposits and take those deposits daily to the Bank.
7. When the validated bank receipt is received from the bank, the Business Office shall compare the bank receipt with the deposit slip and record the deposit in the electronic bookkeeping system.
8. The Business Office will forward a copy of the validated bank receipt to the Faculty Advisor.

CASH DISBURSEMENTS PROCEDURES

The following procedures must be followed for the disbursement of cash:

Receipt Of Invoices

1. All invoices will be received by the Faculty Advisor or Student Treasurer/President and signed by the Faculty Advisor.
2. At the time of payment, the Faculty Advisor or student treasurer/president must attach the original invoice and the request for quotation form (if applicable) to the receiving copy of the related purchase order. In addition, the reason for the expenditure must be documented on the request for payment/purchase order to support its propriety.

The following types of disbursements will not have invoices or purchase orders:

- a) Approved Advances. The following documentation will be required on a completed request for "Cash Advance Form" (see pages 31 and 32):
 - Reason for Advance
 - Signature of Individual Receiving Advance
 - Date Individual Received Advance
 - Original Invoices/Receipts
 - Date individual returned advance. If cost was less than the advance, reference to a receipt/deposit made for the difference.
- b) Reimbursement of Expenses. The following documentation will be required:
 - Completed "Expense Reimbursement Form" (see page 30)
 - Applicable receipts attached to the completed Expense Reimbursement Form.

CASH DISBURSEMENTS PROCEDURES

Preparation of Check

1. The Business Office will perform the following procedures:
 - a. Verify that original invoice is attached and/or appropriate documentation provided.
 - b. Verify that Faculty Advisor, Student Officer and the Building Principal signed request for payment/purchase order.
 - c. Check math accuracy of invoice.

2. A check will be prepared by the Business Office only when the actual invoice is received. The information will be recorded in both the cash disbursement journal and individual activity subsidiary ledger account.

3. The Business Office will mail the check to the payee along with a copy of invoice, if required.

4. The original invoice and payment information, including check number and amount paid, shall be maintained within the Business Office files.

ADJUSTMENT/TRANSFER PROCEDURES

Adjustment advises may also be used for the following situations:

1. Correction of a posting error between individual funds and inter-fund transfers for joint funding projects. The following procedures will be required:
 - a) Prepare a general ledger adjustment or transfer for each transaction.
 - b) Document the reason for the above adjustment or transfer.
 - c) All general ledger adjustments and transfers shall be filed chronologically and maintained within the Business Office files. All adjustments and transfers shall be posted to the individual fund account subsidiary ledger.

2. Allocation of interest income - the following procedures will be required:
 - a) Interest will be used first to offset bank fees and direct administrative expenses such as the cost of purchase of required forms, checks, and postage as required to implement procedures contained in this accounting manual. If additional interest amounts remain at the end of the year, interest will be allocated among those accounts that have a positive balance at year end.

SPECIAL ACCOUNTING PROBLEMS

Void Checks

The following procedures will be required to void a check:

1. Post the voided check, in accordance with the procedures associated with the particular software package.
2. The Business office shall notify the respective Faculty Advisor of the voided check.
3. The Business Office shall post the voided check to the individual account subsidiary ledger.

Non-Sufficient Fund Checks (NSF)

The following procedures will be required to record non-sufficient fund (NSF) checks:

1. Determine which individual account requires an adjustment.
2. Post the adjustment in accordance with the procedures associated with the particular software package.
3. Enter appropriate information on the adjustment advise and forward to the Faculty Advisor for resolution.

Bank Service Charges and Direct Administrative Expenses

The following procedures will be required to record service charges:

1. Post bank charges and direct administrative expenses to the individual fund, which incurred the charge, or to the interest income account where applicable.
2. If there is not interest income in the account, or insufficient interest to cover appropriate bank charges and direct administrative expenses, the expense shall be pro-rated to the respective funds.
3. Direct administrative expenses include the cost of purchase of required forms, checks, and postage as required to implement procedures contained in this accounting manual.

BANK RECONCILIATIONS

The following procedures will be followed for the reconciliation of bank statements.

1. Bank statements will be received directly by the Business Office which will immediately prepare all the bank reconciliations.
2. Paid checks will be examined for date, name, cancellation and endorsements and compared to the cash disbursement journal.
3. Cash receipts will be compared to the cash receipts journal.
4. Enter the cleared checks in the Bank Reconciliation file in accordance with the procedures associated with the particular software package.
4. Print the List of Cleared Checks.
5. Print the Bank Reconciliation.
6. The Bank Reconciliation will be agreed to the bank statement balance, the general ledger report, and the checkbook balance.
7. A copy of the bank reconciliation shall be submitted to the Building Principal at the end of the month along with the monthly report. The Building Principal shall examine balances and the bank reconciliation.

MONTH END PROCEDURES AND REPORTS

The following steps are used to prepare the monthly reports:

1. Run the edit lists for Cash Receipts (Deposits), Cash Disbursements (Check Detail), Transfers/Adjustments (Journal Entries) and a preliminary Trial Balance to verify that all entries are posted.

2. Print the following month end reports:
 - a. Bank Reconciliation/Proof of Cash and related reports
 - b. Trial Balance
 - c. General Ledger
 - d. Transfers Journal/Adjustments Journal (as necessary)
 - e. Cash Receipts Register
 - f. Cash Disbursement/Check Register
 - g. Monthly Report

3. A copy of the Monthly Report shall be forwarded to each Faculty Advisor for verification.

4. A copy of at least the following month end reports shall be forwarded to the Business Manager for review and inclusion with the reports submitted to the Board of School Directors.
 - a. General Ledger
 - b. Bank Reconciliation
 - c. Monthly Report

REVIEW OF BOOKS AND RECORDS

1. Each month, the Faculty Advisor and student treasurer/president must review the Monthly Report and the fund accounts subsidiary ledger.
2. The Business Manager will perform quarterly internal audits of the student activity accounts.
3. All student activity records will be examined at year-end by the District's independent auditors.

YEAR-END CLOSING

After month-end procedures and reports have been completed for June 30th, the following procedures will also be required:

1. **Backup your Files** on CD (or similar device) and store your year-end backup in a safe place.
2. After closing June and before closing the fiscal year, run all detail reports.
3. Always run the Year to Date Report after closing the year.
4. Forward all student activity fiscal records to the Business Manager in preparation for the annual independent audit.

TAX REQUIREMENTS

FEDERAL TAX REQUIREMENTS

The Tax Equity and Fiscal Responsibility Act of 1982 requires a Federal Form 1099 be issued for any individual or unincorporated business who renders services to the District and receives at least \$600.00 in a calendar year (January 1st to December 31st).

To comply with this requirement, the following procedures will be necessary:

1. After December has been closed, print the Year to Date Vendor Payments Report.
2. Prepare the necessary Federal Form 1099 documents.

PA SALES TAX REQUIREMENTS

When a student activity club purchases taxable property, such as candles, magazines, etc. for resale to raise funds, the club must pay the applicable sales tax at the time of purchase.

If the student organization operates a student store, sells pictures, class rings and/or yearbooks or sells property or services to the public; then the sale would require the collection and remission of the tax directly to the Department of Revenue. Any sales tax collected should be reported monthly to the Business Office which will remit the necessary funds and reports to the Department of Revenue.

PART V - OTHER POLICIES

INTEREST INCOME

Any interest income remaining after the offset of bank fees and direct administrative expenses such as the cost of purchase of required forms, checks, and postage as required to implement procedures contained in this accounting manual. Interest income on Student Activity Funds will be allocated every June 30th prior to year-end closing. Interest income will accumulate from July 1st to June 30th. On June 30th, the interest income will be allocated to individual funds with balances. Only funds with a positive fund balance on June 30th will receive interest income.

Upon allocation of interest, the Business Office shall notify, by adjustment advise, the Faculty Advisor of the respective fund of the interest allocations.

GRADUATED CLASS FUNDS

Money left over in senior class funds following the graduation of each senior high school class must be used to further a school-related purpose pursuant to the Public School Code of 1949, 24 P.S. Section 5-511. The class officers must remove the funds within six months of graduation. Maintaining or distributing funds for class reunions after graduation is not a legitimate use of the funds.

Upon graduation, senior class funds/assets should be handled in one of the following methods:

1. Expend remaining funds in a way that will benefit the student body;
2. Transfer remaining funds to the next year's graduating class accounts.

Senior Class officers should make the decision and clearly document, with records of minutes, etc., how the class funds were distributed within six months of graduation. If Senior Class officers do not make this decision within six months of graduation, the remaining graduated class funds will be distributed to the next year's graduating class accounts of the Line Mountain High School.

VENDING MACHINE FUNDS

Only Student Government shall benefit from vending machine funds.

Revenues earned from the food and beverage machines accessible to the faculty will only be deposited in the faculty's account. This account must not be commingled with Student Activity Funds and must be managed by the faculty.

JOINT FUND RAISING PROJECT

Student activity clubs/organizations may jointly conduct major fund raising drives. Such fund raising activities may be conducted provided that:

1. The fund raising activity has been approved by the participating clubs/organizations.
2. One of the participating clubs/organizations has been designated as the sponsor and shall account for the receipt and disbursement of funds in accordance with the procedures contained herein.
3. A method of distribution of the profits has been agreed to by the participating clubs/organizations in advance of the fund raising activity.
4. At the conclusion of the fund raising drive, profits shall be dispersed to the participating clubs/organizations as agreed.

PART VI - FORMS

**LINE MOUNTAIN SCHOOL DISTRICT
STUDENT ACTIVITY FUND DEPOSIT – CASH SETTLEMENT/DEPOSIT SHEET**

Receipt Date: _____
 CLUB NAME: _____
 Description of Collection* _____
 *(i.e. name of fund raising activity) _____

Currency:

CHECKS:

		Check # & Name of Person on Check: List Check # - Not Bank #	Amount:
1's			
5's			
10's			
20's			
50's			
100's			
Total Currency:			

Coins:

Pennies			
Nickles			
Dimes			
Quarters			
Halves			
Total Coins			

Total Currency:	
Total Coins:	
Total Checks:	
Total Deposit	

Total # of checks _____
Total \$ amount of Checks

**A separate sheet should be used for each individual description*

Deposit Prepared By: _____ For Account # _____ Bag # _____

WHITE/BANK – INSIDE DEPOSIT BAG YELLOW/BUSINESS OFFICE PINK/CLUB FILE

LINE MOUNTAIN SCHOOL DISTRICT

SCHOOL STUDENT ACTIVITY FUND

185 Line Mountain Road
Herndon, PA 17830
(570) 758-2640

Order No. _____
(Assigned by Principal)

PURCHASE ORDER

Date _____

Student Activity Name _____

Vendor Name & Address:

Delivery Information & Address:

Quantity	Description of Items Purchased/Service Rendered	Unit Price		Total Amount	
TOTAL					

Requested by: _____
Faculty Advisor

Approved by: _____
Student Activity Officer

Approved by: _____
Principal/Authorized Signature

VENDOR/WHITE CLUB FILE/YELLOW PRINCIPAL/PINK

STUDENT ACTIVITY FUND RECORD CARD

NAME OF FUND

FACULTY ADVISOR

NAME

SIGNATURE

PRESIDENT

NAME

SIGNATURE

TREASURER

NAME

SIGNATURE

PRINCIPAL

BOARD

APPROVED

APPROVED

SIGNATURE

DATE

DATE

BUSINESS OFFICE/WHITE CLUB FILE/YELLOW PRINCIPAL/PINK

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITY FUND

185 Line Mountain Road * Herndon, PA 17830

Phone (570) 758- 2640 * Fax (570) 758-2842

REQUEST FOR QUOTATION

Date: _____ Requested by: _____

ITEM #	QUANTITY	DESCRIPTION	NET COST
			\$
			\$
			\$
			\$
		Shipping & Handling	\$
		TOTAL QUOTATION	\$

Additional Information: _____

Quotation due date: _____

Delivery due date: _____

Prices firm until: _____

Terms: _____

Vendor Name _____

Address _____

Phone/Fax _____

Vendor Contact Person _____

Signature of Student Officer

Signature of Faculty Advisor

Signature of Principal

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITY FUND

185 Line Mountain Road * Herndon, PA 17830

Phone (570) 758- 2640 * Fax (570) 758-2842

SUMMARY OF REQUEST FOR QUOTATIONS

Date: _____

ITEM #	VENDOR NAME	ADDRESS	NET COST
			\$
			\$
			\$
			\$
			\$
			\$

Reason Order Placed with Successful Vendor:

- Lowest Price
- Services
- Quality
- Only Source
- Best Delivery
- Best Design

**LINE MOUNTAIN SCHOOL DISTRICT
STUDENT ACTIVITY FUND
EXPENSE REIMBURSEMENT FORM**

ACTIVITY _____

PAYEE _____

PURPOSE _____

ACCOUNT CODE _____

ORIGINAL OF INVOICES AND OR CONTRACTS MUST BE ATTACHED
ATTACH VENDOR COPY AND ENVELOPE FOR MAILING WITH CHECK
CHECKS WILL BE MAILED DIRECT TO VENI5OR UNLESS OTHERWISE
INDICATED AS FOLLOWS: _____

STUDENT TREASURER _____ DATE _____

FACULTY ADVISOR _____ DATE _____

PRINCIPAL APPROVAL _____ DATE _____

ADMINISTRATOR APPROVAL _____ DATE _____

BUSINESS OFFICE USE ONLY

ACCOUNT CODE _____ CHECK # _____

VENDOR CODE _____ BATCH # _____

INVOICE DATE _____ INVOICE # _____

CHECKED-BY _____ DATE _____ APPROVED _____

WHITE -BUSINESS OFFICE • CANARY - RETURN COPY • PINK - ADVISOR • GOLD - TREASURER LMS-012

(REV. 10/13)

**LINE MOUNTAIN SCHOOL DISTRICT
STUDENT ACTIVITY CASH ADVANCE FORM**

CLUB/ACTIVITY: _____

Name of Requester:: _____

Date: _____

Reason for Advance: _____

I am requesting a cash advance in the amount of \$_____ and agree to submit receipts and/or return the unspent funds totaling the amount of cash advanced in a timely manner.

REQUESTED BY: _____

SIGNED: _____

TITLE: _____

APPROVALS:

SIGNED: _____
Student Officer Date

SIGNED: _____
Faculty Advisor Date

SIGNED: _____
Principal Date

**LINE MOUNTAIN SCHOOL DISTRICT
CASH ADVANCE FORM/RECEIPT RECONCILIATION**

Name: _____

Date: _____

Amount Received: _____

<u>Date</u>	Description of Expenditure	<u>Mileage Cost</u>	<u>Meals</u>	<u>Lodging</u>	Misc.	<u>Total Cost</u>

THIS PAGE MUST BE COMPLETED WITHIN FORTY-EIGHT HOURS OF MAKING THE LAST PURCHASE RELATED TO THE EVENT. PLEASE ATTACH ALL RELATED RECEIPTS AND ANY UNEXPENDED FUNDS AND FORWARD TO THE BUSINESS OFFICE.

CODE OF 1949

24 PS 5-511 School athletics, publications, and organizations

(a) The board of school directors in every school district shall prescribe, adopt, and enforce such reasonable rules and regulations as it may deem proper, regarding (1) the management, supervision, control, or prohibition of exercises, athletics, or games of any kind, school publications, debating, forensic, dramatic, musical, and other activities related to the school program, including raising and disbursing funds for any or all of such purposes and for scholarships, and (2) the organization, management, supervision, control, financing, or prohibition of organizations, clubs, societies and groups of the members of any class or school, and may provide for the suspension, dismissal, or other reasonable penalty in the case of any appointee, professional or other employee, or pupil who violates any of such rules or regulations.

(b) Any school or any class activity or organization thereof, with the approval of the board, may affiliate with any local, district, regional, State, or national organization whose purposes and activities are appropriate to and related to the school program.

(b.1) Private schools shall be permitted, if otherwise qualified, to be members of the Pennsylvania Interscholastic Athletic Association except that private schools located in cities of the second class which are members of the Pennsylvania Interscholastic Athletic Association shall, if they so elect, be assigned to a district or section outside of the geographical boundary of the second class city but contiguous thereto, and shall participate in Pennsylvania Interscholastic Athletic Association sponsored athletic contests in that section. The association shall not prohibit a private school from being a member solely on the grounds that the coach or a member of the coaching staff of any athletic team is not a teacher, or professional employee, either full-time or part-time, at such private school, except that this provision shall not apply to coaches or members of the coaching staff initially employed after January 1, 1965.

(c) The board of school directors may (1) permit the use of school property, real or personal, for the purpose of conducting any activity related to the school program, or by any school or class organization, club, society, or group, (2) authorize any school employee or employees to manage, supervise and control the development and conduct of any of such activities, (3) employ or assign any school employee to serve in any capacity in connection with any of such activities.

(d) Notwithstanding the use of school property or personnel, it shall be lawful for any school or any class

or any organization, club, society, or group thereof, to raise, expend, or hold funds, including balances carried over from year to year, in its own name and under its own management, under the supervision of the principal or other professional employee of the school district designated by the board. Such funds shall not be the funds of the school district but shall remain the property of the respective school, class, organization, club, society, or group. The treasurer or custodian of such funds shall furnish to the school district a proper bond, in such amount and with such surety or sureties as the board shall approve, conditioned upon the faithful performance of his duties as treasurer or custodian. The premium of such bond, if any, shall be paid from the fund or funds secured thereby or from the funds of the school district, at the discretion of the board. The treasurer or custodian shall be required to maintain an accounting system approved by the board, shall deposit the funds in a depository approved by the board, shall submit a financial statement to the board quarterly or oftener, at the direction of the board, and shall submit the accounts to be audited in like manner as the accounts of the school district.

(e) All purchases of materials or supplies made by any organization, club, society, or group, or by any school or class, in excess of one thousand dollars, shall be made upon solicitation of quotations or bids from three or more responsible manufacturers of or dealers in such materials or supplies. All such purchases shall be made from the lowest responsible bidder on the basis of price, quality and service.

(f) The board of school directors of any district is hereby authorized to appropriate any monies of the district for the payment of medical and hospital expenses incurred as a result of participate in such athletic events or games, practice or preparation therefor, or in transportation to or from such athletic events or games, or the practice or participation therefor, and for the purchases of accident insurance in connection with such participation and transportation.

HISTORY: 6-29-84, Art 93 § 1 (PL 438), eff. 6-29-84, 6-26-74, Art 125, § 1 (PL 370); 10-16-72, Art 219, § 1 (PL 916); 4-22-49, Art 178, § 1 (PL 726); 4-14-49, Art 85, § 1 (PL 460); 3-10-49, Art 14, Art V, § 511 (PL 30), 5-18-11, Art. IV § 405 (PF 309)

NOTES ON DECISIONS AND OPINIONS

16 J Law & Ed 1 (Winter 1987). The Constitution and Student Publications: A Comprehensive Approach, Key Beth Avery and Robert J. Simpson.

<http://www.linemountain.com/board/policy/600/618.pdf>

Policy #618

<http://www.linemountain.com/board/policy/200/229.pdf>

Policy #229

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITIES HANDBOOK

May 2016

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITIES HANDBOOK

INTRODUCTION

The purpose of this Student Activities Handbook is to familiarize Faculty Advisors (*both paid and volunteer*) and Student Officers with the policies and procedures to be followed in the Student Activities Program.

TABLE OF CONTENTS

Board Policy 122	4
Requirements for Establishing a Student Activity/Club	7
Sample Constitution	8
Sample Agenda	9
Sponsorship Requirements	10
Fund Raising Pre-Approval	11
Fund Raising Project Completion	11
Receipts	12
Disbursements	12
Facility Usage	12
Announcements	12
Sample Forms	13

Policy 122

<http://www.linemountain.com/board/policy/100/122.pdf>

REQUIREMENTS FOR ESTABLISHING A STUDENT ACTIVITY/CLUB

ESTABLISHING A CONSTITUTION

A club's constitution is a written document that sets forth the fundamental laws or principles under which the club operates and is organized.

ELECTION OF OFFICERS

The election of officers must be held annually. President, Vice President, Secretary and Treasurer may be elected. If all four positions cannot be filled, a minimum of President and Treasurer is required. More may be elected

MEETINGS

An agenda should be prepared for each meeting.

MINUTES

A written summary of actions taken at each meeting is required. A copy of the minutes must be made available upon request by the Principal.

TREASURER'S REPORT

It is necessary for each club to maintain an accurate account of all revenues and expenditures made by the organization. A copy of the treasurer's report must be made available upon request by the Principal.

SAMPLE CONSTITUTION

ARTICLE I NAME OF ORGANIZATION

The name of the Organization is _____.

ARTICLE II GENERAL PURPOSE

General aims and objectives should be stated.

ARTICLE III MEMBERSHIP

This section should cover criteria for membership, dues or financial obligations, removal from a club seat and filling vacancies.

ARTICLE IV OFFICERS & REPRESENTATIVES

This article names the offices of the club, describes the nomination and election procedures and outlines the duties and responsibilities of members and officers.

ARTICLE V MEETINGS

A statement of how often the club meets, the process for calling special meetings and instating a quorum for conducting business should be noted.

ARTICLE VI PARLIAMENTARY AUTHORITY

This article should be one sentence in length, specifying the particular book of parliamentary authority to be used by your club.

ARTICLE VII ADOPTION & AMENDMENT PROCEDURE

List the procedures to be followed for adopting and revising the constitution and bylaws.

SAMPLE AGENDA

AGENDA

DATE

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. WELCOME
- IV. INTRODUCTION OF GUESTS
- V. SECRETARY TO READ MINUTES OF PREVIOUS MEETING.
Minutes stand approved as read/corrected.
- VI. TREASURER TO GIVE TREASURER'S REPORT.
- VII. COMMITTEE REPORTS
- VIII. UNFINISHED BUSINESS
- IX. NEW BUSINESS
- X. PROGRAM/SPEAKER INTRODUCTION
- XI. ANNOUNCEMENTS
- XII. ADJOURNMENT

SPONSORSHIP REQUIREMENTS

NOTIFICATION OF SPONSORSHIP

Sponsors/Advisors for all clubs must submit a letter of intent for Board approval to be eligible for compensation. Said letter must be in the Building Principal's Office before October 30th each year.

MEMBERSHIP DOCUMENTATION

The Student Activities Membership List of each group's projected membership for the school year must be filed with the Principal's Office by October 30th. If the group has not met by October 30th, the Student Activities Membership List must be filed with the Principal's Office within one month following the first meeting of the group.

FUND RAISING PRE-APPROVAL

All fund raising activity requires advance approval from the Principal's Office.

Submission of the Activity Fund Raiser Pre-Approval Request Form must be submitted two weeks in advance.

No more than two fund raisers will be scheduled per week in each building inclusive of all clubs.

Any available information regarding the fund raiser, such as, brochures, purchase order information, etc., must be included with your request.

Money should not be raised or collected unless there is a definite purpose for doing so. Large balances are not permitted to accumulate.

FUND RAISING PROJECT COMPLETION REPORT

A completion report must be filed with the Principal's Office within fifteen (15) days of the completion date.

Expenses included on the report should include all those associated with the event, including, security, printing, transportation, etc.

RECEIPTS

All monies are to be deposited in accordance with the Cash Receipts Procedures as described in the Student Activities Accounting Manual.

DISBURSEMENTS

All disbursements are to be made in accordance with the Cash Disbursements Procedures as described in the Student Activities Accounting Manual.

FACILITY USAGE

On occasion, a club may need to use the school facilities after the school day.

A copy of the Facilities Usage Form must be filed 14 days in advance of the planned activity and will be approved in accordance with approval procedures then in place.

There is no facilities rental fee for school-sponsored activities, but service costs will be charged, if applicable.

ANNOUNCEMENTS

Announcements are made each morning during homeroom.

Completed Announcement Forms must be submitted no later than 3 p.m. the day before.

SAMPLE FORMS

The following Sample Forms are included:

Letter of Intent for Sponsorship

Student Activities Membership List

Activity Fund Raiser Pre-Approval Request

Activity Fund Raiser Completion Report

All forms are available in the Principal's Office.

Line Mountain School District

TO: _____, Principal

FROM: _____, Staff Member

I am interested in serving as advisor for _____
for the school term _____.

(Signed)

(Dated)

LINE MOUNTAIN SCHOOL DISTRICT

STUDENT ACTIVITIES MEMBERSHIP LIST

Organization _____

Sponsor/Advisor _____

Meeting Time _____

President _____

Vice President _____

Secretary _____

Treasurer _____

MEMBERS

1.			16..	
2.			17.	
3.			18.	
4.			19.	
5.			20.	
6.			21.	
7.			22.	
8.			23.	
9.			24.	
10.			25.	
11.			26.	
12.			27.	
13.			28.	
14.			29.	
15.			30.	

Use additional sheet, if necessary.

DUE DATE: END OF OCTOBER

LINE MOUNTAIN SCHOOL DISTRICT
FUNDRAISING/SOLICITATION REQUEST

NAME OF ORGANIZATION _____

DATE OF REQUEST _____

FUNDRAISING ACTIVITY INFORMATION:

Brief Description of the product or service: _____

Method of selling: _____

Cost to the public: _____

Projected profit margin: _____

Date(s) of activity: _____ thru _____
Month Date Month Date

Product Distribution date(s) _____

Name of organization TREASURER: _____

Signature of organization TREASURER: _____

Signature of organization SPONSOR/ADVISOR: _____

APPROVED: _____ DISAPPROVED: _____

PRINCIPAL SIGNATURE: _____ DATE _____

ACTIVITIES COORDINATOR: _____ DATE _____

REASON FOR DISAPPROVAL: _____

NOTE: ALL REQUESTS FOR FUNDRAISING MUST BE APPROVED BY THE BUILDING PRINCIPAL WHO IN TURN MUST SUBMIT TO THE BUSINESS OFFICE AT LEAST 2 WEEKS PRIOR TO THE ACTIVITY!!!!

TO: ACTIVITIES COORDINATOR
FROM:
RE: FUND RAISING SUMMARY REPORT

DATE _____

CLUB/GROUP _____

SPONSOR/ADVISOR _____

ITEMS SOLD _____

DATE OF SALE _____

UNITS SOLD _____ SELLING PRICE PER UNIT _____

MONEY RECEIVED _____ EXPENSES _____

PROFIT _____

(TO BE COMPLETED AND SUBMITTED WITHIN 30 CALENDAR DAYS AFTER SALE and
PRIOR TO RECEIVING ANY PAYMENT(S) NEEDED)

Activities Coordinator

DATE _____

Principal

DATE _____