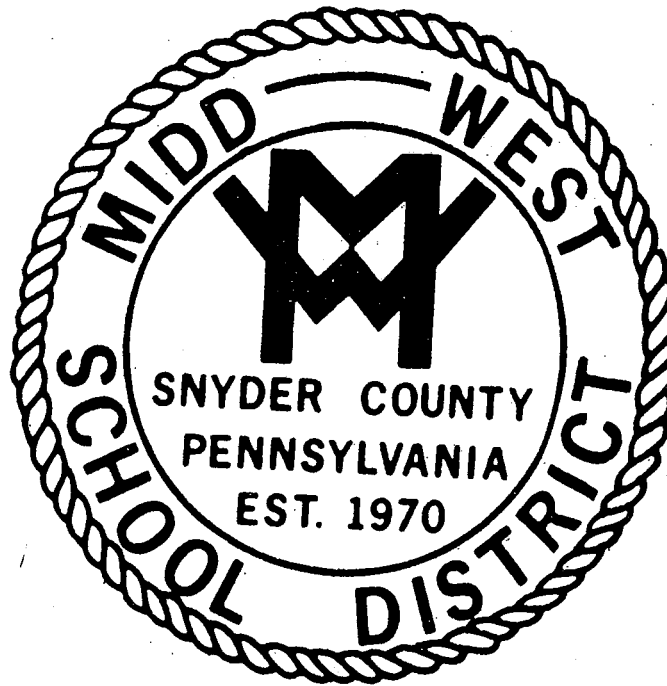


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Aug. 31, 2006

MIDD-WEST SCHOOL DISTRICT



STUDENT ACTIVITY CLUB ACCOUNTING MANUAL

568 EAST MAIN STREET
MIDDLEBURG, PA 17842

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PART I - GENERAL

PURPOSE

The purpose of the Student Activity Club Accounting Manual is to document the system's flow of transactions and to formalize the rules and regulations of the MIDD-WEST School District Board of Directors as required by Section 511 of the Commonwealth of Pennsylvania Public School Code (see page 35). The Pennsylvania School Code clearly indicates that each school should have a policy for Student Activity Club 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.

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 STUDENT ACTIVITY CLUB ACCOUNTING MANUAL

This Student Activity Club Accounting Manual represents the rules and regulations adopted by the Board of School Directors to provide policies and procedures to the Principal and Fund Custodian. 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 district-wide uniformity of practices and procedures.
2. Reduce or eliminate the misunderstanding of established procedures.
3. Assure financial operations are properly conducted.
4. Assure monthly 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 Club Fund assets in an Agency Fund, where the assets of the fund legally belong to the students.
2. An accounting system that provides double-entry bookkeeping will be used by the District for all accounts. This system permits the simultaneous recording of source data in both detail and summary form. The accounting system must have the capacity for separate identification of the Student Activity Club funds for each club, class, etc., cash receipts and disbursements.
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.

The Commonwealth of Pennsylvania Public School Code, Association of School Business Officials "Internal Audit Guide for Student Activity Funds" and Research Bulletin No. 17 entitled "Guidelines to Student Activity Fund Accounting," and Pennsylvania Association of School Business Officials Research Publication entitled "Student Activity Fund: An Administrator's Guide to the Development of Effective Student Activity Fund Policies and Procedures" were used to develop this Accounting Manual.

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 Student Activity Club permission and 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 October 22, 2002.

DISTRIBUTION AND REVISION OF THE STUDENT ACTIVITY CLUB ACCOUNTING MANUAL

This accounting manual is an essential tool, which should be used by the Principal, Fund Custodian and Student Activity Club. Through this manual, the Board of School Directors adopts the policies and regulations for Student Activity Club Funds as required by Section 511 of the Public School Code. Accordingly, the MIDD-WEST Board of School Directors is ultimately responsible for prescribing and adopting the policies and regulations for Student Activity Club accounts and all subsequent amendments and revisions thereto.

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 and all Principals shall be involved in identifying areas where policies should be clearly defined and developed and shall make appropriate recommendations to the Board.

Each school will receive a copy of this Accounting Manual and may distribute additional copies as appropriate.

PART II - USES OF STUDENT ACTIVITY CLUB FUNDS

GENERAL PRINCIPLES

Management of Student Activity Club 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 of the regular classroom program. The Board, on the recommendation of the Superintendent, must approve individual Student Activity Clubs.

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

1. General Student Activities Club – impact all students, i.e., yearbook, student council;
2. Class Clubs – Class of 2003, Junior, etc;
3. Clubs – chess club, key club, etc; and
4. Intramurals – soccer, basketball, etc.

Students who choose to participate in various activities must be involved in the fiscal management of those activities; consequently, each activity group will consist of a student president, student treasurer, and student activity advisor. The student activity advisor and student treasurer must maintain a record of their activity club's balance. At the end of the month, the student activity 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 Fund Custodian and Business Office so that differences are reconciled immediately.

The accounting system will account for the raising and expending of activity club 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 Club, as a whole must be expended only to benefit that Student Activity Club 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 Club funds. For example, faculty or other outside organization funds will not be recorded in these accounts.

Student Activity Club 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 into the Student Activity Club Account but rather into the General Fund.

Any funds contributed for student scholarships shall be deposited directly into the custody of the MIDD-WEST Education Foundation to be disbursed for scholarships in accordance with the terms of the donor.

Expenditures

Student Activity Club Funds should be used to finance a program of activities, which is 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.

Specifically prohibited are expenditures from Student Activity Club accounts for refreshments served at parent events, receptions for community members or staff, or other expenditures not made to benefit the student body as a whole.

All purchases must be arranged with vendors who accept purchase orders. In the event a vendor will not accept a purchase order, you must choose a different vendor.

All payments for Activity 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. Any student activity money improperly spent will be replaced by the Principals.

CLEARING HOUSE ACCOUNT

Clearinghouse accounts are not recommended. 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.

If the Building Principal feels the need to use the clearinghouse account, then the balance in the account at any point in time should have detail to support it. The clearinghouse accounts should always begin and end the year with zero balances, unless there is a sound documented reason for any funds carrying over to the subsequent year.

The clearinghouse account does not require a student activity advisor or student officer. The Building Principal shall be responsible for the receipt and disbursement of funds and to verify the account balance at the end of each month.

PETTY CASH

The Student Activity Club 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 Act 88 of 2002 which changed the provisions of Sec 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 one thousand dollars (\$1,000.00) 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."

Act 88 provisions state: "Written or telephonic quotes from three (3) or more vendors are required for purchases between \$4,000 and \$9,999. All materials and supplies costing \$10,000 or more are subject to the competitive bidding and advertising requirements."

All quotations are required to be recorded on a Request for Quotation Form (page 29). If three (3) quotations cannot be obtained, the reason why must be documented on this form. The individual receiving the quotations must sign this form. The Building Principal must review and initial the form before the item is purchased. This form must be attached to a Purchase/Charge Order.

Purchases may only be made upon issuing an approved Purchase Order to the desired vendor in advance of receiving any materials or supplies. All purchase orders must be approved by the following individuals: Student Activity Club Officer, Student Activity Club Advisor, Building Principal and Business Manager.

PART III - REQUIRED ACCOUNTING RECORDS

GENERAL ACCOUNTING BOOKS AND RECORDS

All Student Activity Club accounts will use the Fund Accounting Software system. This system will include the following General Accounting Reports and Maintenance Lists.

REPORTS:

1. Trial Balance
2. General Ledger
3. Transfers Journal
4. Adjustment Journal
5. Cash Receipts Register
6. Check Register
7. Monthly Report
8. Check Reconciliation
 - a. Proof of cash
 - b. Outstanding checks
 - c. Cleared check list

MAINTENANCE LISTS:

1. Fund List
2. Chart of Accounts
3. Vendor Lists

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

The following supplemental forms and documents will be used to support the automated Student Activity Club Accounting System via the Fund Accounting Software system:

- | | |
|---|-----------|
| 1. Cash Settlement Sheet | (Page 26) |
| 2. Purchase Order / Pay Order | (Page 27) |
| 3. Student Activity Record Card | (Page 28) |
| 4. Request for Quotation | (Page 29) |
| 5. Summary of Requests for Quotations | (Page 30) |
| 6. Expense Reimbursement Form | (Page 31) |
| 7. Cash Advance Request Form | (Page 32) |
| 8. Cash Advance Form / Receipt Reconciliation | (Page 33) |
| 9. Student Activity Club Fund Transfer Form | (Page 34) |

PART IV - ACCOUNTING PROCEDURES AND FORMS

SUMMARY OF RESPONSIBILITY

Board of School Directors

Adopts policies and regulations for Student Activity Club 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 and issues appropriate rules and regulations. Also recommends approval of Student Activity Clubs and Organizations for the school year in accordance with the provisions of Section 511 of the School Code.

Business Manager

Identifies areas where policies should be clearly defined and makes appropriate recommendations to the Superintendent.

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 reviews and approves all disbursements.

Business Office

Is responsible for prescribing appropriate accounting procedures and for monitoring internal auditing of Student Activity Club funds. The Business Office is also responsible for issuing federal form 1099 to appropriate student activity vendors.

Is responsible for coordinating external and internal auditing of Student Activity Club funds and assisting the Fund Custodians with resolving their bookkeeping issues, and shall review and maintain copies of all monthly reports generated by the Student Activity Club Accounting System.

Fund Custodian

Is designated by the building principal and responsible for maintaining appropriate fiscal records and reports as required by this manual.

Student Activity Club Advisor

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

Student Officers

Work in conjunction with the Student activity advisor in carrying out financial procedures that have been established by the Board of School Directors for the operation of Student Activities Club Funds. Student officers should include a treasurer. The Student Activity Club Treasurer, in conjunction with the Student Activity Club Advisor, collects funds, reviews and approves disbursements and reviews the monthly reports. In the absence of the Student Activity Club Treasurer, any other authorized Student Activity Club officer will perform the duties and responsibilities of the treasurer. Elementary schools will appoint two (2) students to assume the responsibilities of student officers.

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 the Student Activity Club Advisor and student treasurer or other authorized Student Activity Club officers and a cash settlement sheet completed for each activity.
2. The treasurer or other authorized Student Activity Club officer will forward the cash settlement sheet, along with the cash, to the Fund Custodian by 12:00 pm daily.
3. The Fund Custodian will, as soon as practical, count the funds, enter the receipt in the cash receipt journal and return an initialed copy of the cash settlement sheet to the Student Activity Club Treasurer. Either the Student Activity Club Advisor, Fund Custodian or district courier will deposit the funds. The Student Activity Club Treasurer shall compare the cash settlement sheet with the respective deposit slip for accuracy.
4. A copy of the deposit slip and the associated cash settlement sheet shall be retained by: the Fund Custodian, the Student Activity Club Treasurer and the Business Office.

Depositing Receipts

1. The Fund Custodian will endorse all checks with a special deposit stamp as follows: FOR DEPOSIT ONLY, ACCOUNT NAME, BANK ACCOUNT NUMBER.
2. The Fund Custodian must complete a deposit slip. The deposit slip will include the date, individual check amounts and cash amount.
3. All deposits will be made daily or within two (2) days after receipt. If the daily total cash received exceeds \$500.00, it must be deposited immediately. Locked bags will be used for undeposited funds.
4. Deposits will be taken to the bank in a locked bag by one of the following: Fund Custodian, District Courier or Student Activity Club Advisor.
5. All receipts not deposited immediately will be kept in a locked safe.
6. All validated deposit slips returned from the bank will be attached to the appropriate cash settlement sheet and retained in date order. A copy of each validated deposit slip will be maintained by each of the following: the Fund Custodian, the Student Activity Club Treasurer and the Business Office.

CASH DISBURSEMENTS PROCEDURES

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

Receipt Of Invoices

1. The Purchase Order / Pay Order form must be signed by two (2) authorized Student Activity Club officers (one of which must be the Student Activity Club Treasurer), the Student Activity Club Advisor and the building principal. This form, when used as a Purchase Order, must also be signed by the Business Manager. Remember that we should only do business with vendors that will accept purchase orders and then invoice for payment.
2. At the time of payment, the Student Activity Club Treasurer 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 purpose.

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

- a) Advances for a trip (or other approved advances). The following documentation will be required on a completed request for "Cash Advance Form" (see pages 32 and 33):
 - 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.
 - Must be signed by the Student Activity Club Treasurer and one other authorized club officer.
- b) Reimbursement of Expenses. The following documentation will be required:
 - Completed "Expense Reimbursement Form" (see page 31)
 - Applicable receipts attached to the completed Expense Reimbursement Form.
 - Form must be signed by the Student Activity Club Treasurer and one other authorized club officer.

CASH DISBURSEMENTS PROCEDURES

Preparation of Check

1. The Fund Custodian will perform the following procedures:
 - a. Verify that original invoice is attached; no tax is charged, unless for resale, and/or appropriate documentation is provided.
 - b. Verify that the Student Activity Club Advisor, Student Activity Club Treasurer, one additional Student Activity Club officer and the building principal signed the request for Purchase Order / Pay Order.
 - c. Check math accuracy of invoice.
2. The Business Office will prepare a check when the actual invoice and Purchase Order / Pay Order is received. You must also forward one additional copy of the invoice. The Business Office will mail the check to the payee along with a copy of the invoice. The information will be recorded in both the cash disbursements journal and individual activity subsidiary ledger account.
3. The Purchase Order / Pay Order and original invoice shall be filed by the Business Office. A copy of the Purchase Order / Pay Order and a copy of the original invoice must be filed in chronological order and maintained by the Student Activity Club Treasurer.

ADJUSTMENT/TRANSFER PROCEDURES

Adjustment / Transfers 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 using the Student Activity Club Fund Transfer Form (see page 34).
 - b) Document the reason for the above adjustment or transfer.
 - c) All general ledger adjustments and transfers shall be filed chronologically with a copy to the Fund Custodian and a copy to the individual fund treasurer. 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) Monthly interest will be allocated in accordance with individual activity club account fund balances for that particular month. The Business Office shall notify the respective fund with a copy of the general ledger adjustment.

SPECIAL ACCOUNTING ISSUES

Void Checks

The following procedures will be required to void a check:

1. Post the voided check in accordance with the Fund Accounting Software System guidelines.
2. The Business Office shall complete an adjustment advice notifying the respective fund of the voided check.
3. The Student Activity Club Treasurer shall post the voided check to their ledger journal.

Non-Sufficient Fund Checks (NSF)

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

1. Determine which individual Student Activity Club account requires an adjustment. That account will also be charged any bank fees incurred as a result of the non-sufficient fund check.
2. Post the adjustment in accordance with the Fund Accounting Software System guidelines.
3. The Business Office shall initiate an adjustment advice to the individual fund.
4. Enter appropriate information on the adjustment advice and forward to the Student Activity Club Treasurer and Fund Custodian for resolution.
5. The Student Activity Club Treasurer, as well as the Student Activity Club Advisor, is responsible for contacting the individual who wrote the non-sufficient fund check. The Student Activity Club must charge a non-sufficient fund check fee, which will be determined by the Business Office. This fee is in addition to the amount of the non-sufficient fund check. If the non-sufficient fund amount and fee are not recovered, the Student Activity Club Advisor must advise the club as to the appropriate action needed.

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 Student Activity Club account, which incurred the charge, and/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 Student Activity Club account.
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.

CHECK 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 Check Reconciliations.
2. Paid checks will be examined for date and name and then compared to the amount on the bank statement and in the cash disbursement journal.
3. Cash receipts will be compared to the cash receipts journal.
4. Enter the cleared checks in the Check Reconciliation file in accordance with the instructions in Fund Accounting Software System guidelines.
5. Print the List of Cleared Checks.
6. Print the Check Reconciliation.
7. The Check Reconciliation will be agreed to the bank statement balance, the general ledger report and the checkbook balance.
8. The Business Office will provide a detailed student activity account report to the Student Activity Club Treasurer and Fund Custodian at the end of the month. The Student Activity Club Treasurer shall compare his/her journal against the detailed student activity account report and report any discrepancies immediately to the Fund Custodian.

MONTH END PROCEDURES AND REPORTS

The following steps are used to prepare the monthly reports:

1. Student Activity Club Treasurers should **Backup Files** on a monthly basis (store your monthly backup in a safe place).
2. The Business Office will print all Month End Reports as permitted by the Fund Accounting Software system.
3. At the end of each month, the following reports shall be filed by the Business Office.
 - a. Check Reconciliation 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 Reports
4. Other reports, which are available in the Fund Accounting Software System, may be generated as necessary to assist in the management of individual building activity funds.
5. A copy of the Monthly Report shall be forwarded to each individual fund for verification.
6. A copy of the Student Activity Account Summary will be included with the monthly reports submitted to the Board of School Directors.

REVIEW OF BOOKS AND RECORDS

1. Each month, the Student Activity Club Advisor and Student Activity Club Treasurer and President must review the Monthly Reports.
2. The Business Office will perform random internal audits of the Student Activity Club accounts.
3. All Student Activity Club 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. Student Activity Club Treasurers must **Backup Files** on diskette (store the year-end backup in a safe place.)
2. The Business Office, after closing June and before closing the fiscal year, will run all reports.
3. The Student Activity Club Treasurer will forward all Student Activity Club fiscal records to the principal each year, at year-end, so that local auditors will have access to all student account records. The Student Activity Club Advisor must ensure that this procedure has been completed.
4. All Student Activity Club fiscal records will be returned to the Student Activity Club Treasurer and must be kept by the Student Activity Club for seven years.

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, the Business Office will print the Year to Date Vendor Payments Report for the preparation of Federal Form 1099.
2. Federal Form 1099 shall then be prepared by the Business Office.

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 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. Prior to doing this, the club must request a tax number from the Department of Revenue. It is the club's responsibility to collect and remit all sales tax to the Department of Revenue.

The District **will not** operate any student store unless a tax number is obtained from the Department of Revenue and the appropriate forms are completed for the remittance of state sales tax.

PART V - OTHER POLICIES

INTEREST INCOME

Interest income on Student Activity Club Funds will be allocated every month to coincide with the bank statement. Only funds with a positive fund balance at month end will receive interest income.

Upon allocation of interest by the Fund Accounting Software System, the Business Office shall notify the Fund Custodian and Student Activity Club Treasurer, via the detailed monthly report, of the amount of interest allocated to the account.

GRADUATED CLASS FUNDS

The ownership of money leftover in Student Activity Club funds following the graduation of each senior high school class is vested in the MIDD-WEST School District, and the funds must be used to further a school-related purpose pursuant to the Public School Code of 1949, 24 O.S. Section 5-511. Maintaining or distributing funds for future class reunions 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 prior to dissolution in a way that will benefit the student body;
2. Transfer remaining funds to another club (i.e. student council or next year's graduating class, etc.).

Senior Class officers should make the decision and clearly document, with records of minutes, etc., how the class funds will be dissolved within one year of graduation. If Senior Class officers do not make this decision within one year of graduation, the remaining graduated class funds will be transferred into the General Fund of the MIDD-WEST School District.

VENDING MACHINE FUNDS

Revenues earned at the High School and Middle Schools from the food and beverage machines accessible to the students will be allocated as follows:

Mid-West High School	Student Council	Fruitopia machine (1)	(100%)
Middleburg Middle School	Student Council	Coca-Cola machines (4)	(100%)
West Snyder Middle School	Student Council	Pepsi machines (2)	(100%)
West Snyder Middle School	Student Council	Lance machine (1)	(100%)

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 Club Funds.

FUND RAISING

Fund raising events shall only be initiated to fund a specific activity/trip and shall not be initiated without a purpose. The minutes of the club/organization shall reflect the approval of the activity/trip and the type of fund raising event by club/organization members.

All fund raising events shall be approved by the Building Principal. The club/organization shall submit a fund raiser approval form. Included on the form should be a description of the fund raising event, purpose of the fund raiser, estimated cost of the activity/trip, indication whether the proceeds will be credited to the club/organization as a whole or credited to the individual student participant, and designation of proceeds received in excess of the cost of the intended purpose.

If a fund raiser is designated as an individual credit event and the student earns more than the total of their individual expenses for the activity/trip, the excess funds shall be used to help offset the expenses of all other activity/trip participants. A separate accounting record shall be maintained for each individual student who raises money through an individual credit event or makes cash payments toward the cost of an activity/trip.

Club/organization officers, with the assistance of faculty advisors, shall prepare an annual budget for their activities. The budget serves as the fiscal plan for the coming year's activities and provides a basis for the type and number of fund raising events. At the beginning of each school year, the club/organization shall evaluate the beginning balance of their activity account and shall confirm the designated purpose(s) of the remaining funds as a part of the budget process. Annual activities and fund raising events should be planned to avoid the accumulation of large ending balances. Efforts shall be made to ensure that funds raised by students during the year are used to benefit those same students rather than those students who may join the club/organization in the future. This does not prohibit each graduating class organization from raising funds for future class events (i.e. prom, graduation) prior to the year of these events as long as the proceeds are properly designated for these events at the time fund raising occurs.

JOINT FUND RAISING PROJECT

Student Activity Club funds/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 and those methods are forwarded to the Business Office.
4. At the conclusion of the fund raising drive, profits shall be dispersed to the participating clubs/organizations as agreed.
5. The sponsor of the fund drive shall obtain the approval of the building principal of the fund raising activity.

PART VI - FORMS

**MIDD-WEST SCHOOL DISTRICT
STUDENT ACTIVITY CLUB FUND DEPOSIT
CASH SETTLEMENT/DEPOSIT SHEET**

Receipt Date: _____

* Description of Collection (name of fundraiser, fieldtrip, etc) _____

Club Name _____ Club Account Number _____

Currency:	Checks:	Check # and Name	Amount:
1's _____			
5's _____			
10's _____			
20's _____			
50's _____			
100's _____			
Total Currency: <u>0.00</u>			

Coins:	Check # and Name	Amount:
Pennies _____		
Nickels _____		
Dimes _____		
Quarters _____		
Halves _____		
Total Coins <u>0.00</u>		

Total Currency	0.00
Total Coins	0.00
Total Checks	0.00
Total Deposit	0.00

Total Checks \$0.00

* A separate sheet should be used for each individual description

Deposit Prepared By: _____ Deposit Verified By: _____

MIDD-WEST SCHOOL DISTRICT

STUDENT ACTIVITY CLUB FUND RECORD CARD

2002 - 2003

FUND NAME

ACCOUNT #

--	--	--

(ASSIGNED BY THE BUSINESS OFFICE)

FACULTY ADVISOR

NAME

SIGNATURE

PRESIDENT /
REPRESENTATIVE

NAME

SIGNATURE

VICE-PRESIDENT /
REPRESENTATIVE

NAME

SIGNATURE

TREASURER

NAME

SIGNATURE

SECRETARY

NAME

SIGNATURE

PRINCIPAL APPROVED

SIGNATURE

DATE

BOARD APPROVED

**MIDD-WEST SCHOOL DISTRICT
568 EAST MAIN STREET
MIDDLEBURG, PA 17842
PHONE NUMBER
FAX NUMBER**

REQUEST FOR QUOTATION

Building Name: _____

Date: _____

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

Quotation due date: _____
 Delivery due date: _____
 Prices firm until: _____
 Terms: _____

Vendor Name _____

Address _____

Phone _____

Signature of Person Obtaining Quotes

Building Principal

**MIDD-WEST SCHOOL DISTRICT
568 EAST MAIN STREET
MIDDLEBURG, PA 17842**

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

ATTACH THIS FORM TO ALL QUOTES RECEIVED

MIDD-WEST SCHOOL DISTRICT

CASH ADVANCE REQUEST FORM – STUDENT ACTIVITY CLUB FUND ACCOUNT

Name: _____

Date: _____

Account Number: _____

Reason for Advance: _____

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

SIGNED/DATE: _____

TITLE: _____

APPROVED: _____
Student Activity Club Treasurer/Rep. Date

APPROVED: _____
Student Activity Club President/Rep. Date

APPROVED: _____
Student Activity Club Advisor Date

APPROVED: _____
Building Principal Date

APPROVED: _____
Business Manager Date

FOR BUSINESS OFFICE USE ONLY

DATE PAID:	
CHECK #:	
VENDOR #:	

MIDD-WEST SCHOOL DISTRICT

CASH ADVANCE FORM/RECEIPT RECONCILIATION

Name: _____

Date Returned
Advance: _____

Amount Received:
Total of Attached
Receipts: _____

Net Amount Returned: _____

Date Deposited: _____

Date	Description of Expenditure	Mileage Cost	Meals	Lodging	Misc.	Total Cost

THIS PAGE MUST BE COMPLETED IMMEDIATELY AFTER EXPENDITURE OF FUNDS. PLEASE ATTACH ALL RELATED RECEIPTS AND ANY UNEXPENDED FUNDS AND FORWARD TO THE BUSINESS OFFICE IMMEDIATELY.

MIDD-WEST SCHOOL DISTRICT

STUDENT ACTIVITY CLUB FUND TRANSFER FORM

Building _____ School Code _____ Date _____

Transfer funds **to** the following:

Account Title _____
 Account Code _____

Transfer funds **from** the following:

Account Title _____
 Account Code _____

Transfer is for the following item(s):

	<u>Invoice and/or Description</u>	<u>Amount</u>
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____
4.	_____	\$ _____
Total Transfer Amount		\$ _____

Signature of Student Club Treasurer/Rep. _____ Date _____

Signature of Student Club Representative _____ Date _____

Signature of Faculty Advisor _____ Date _____

Signature of Building Administrator _____ Date _____

DO NOT WRITE BELOW THIS LINE
BUSINESS OFFICE USE ONLY

Signature Approvals

Central Office Personnel _____ Date _____

Batch Number _____ Date _____

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.

