

FREEDOM  
AREA  
SCHOOL  
DISTRICT

STUDENT ACTIVITY  
ACCOUNTING MANUAL

1702 School St.  
Freedom, PA 15042

## **PART I – GENERAL**

### **PURPOSE**

The purpose of the Student Activity Accounting Manual is to document the system's flow of transactions and to formalize the rules and regulations of the Freedom Area School District Board of Directors as required by Section 511 of the Commonwealth of Pennsylvania Public School Code (see page 44). The Pennsylvania School Code 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.

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 and regulations adopted by the Board of School Directors to provide policies and procedures to the Principal, Fund Custodian and Advisors. This manual is designed to provide an 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 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 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 District. The Information System must have the capacity for separate identification of the student activity 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 as well as the Owen J. Roberts School District Student Activity 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 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 July 1, 2003.

## **DISTRIBUTION AND REVISION OF THIS ACCOUNTING MANUAL**

This accounting manual is an essential tool, which should be used by the Principal, Fund Custodian and Advisors. Through this manual, the Board of School Directors adopts the policies and regulations for Student Activity Funds as required by Section 511 of the Public School Code. Accordingly, the Freedom Area Board of School Directors is ultimately responsible for prescribing and adopting the policies and regulations for student activity 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 Administrator, Fund Custodian, 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 Principal and all faculty advisors 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 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., yearbooks, student store;
2. Classes – Class of 2011, Junior, etc;
3. Clubs – chess club, key club, etc; and
4. Intramurals – football, etc.

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 and student treasurer must maintain a record of their activity balance. At the end of the accounting period, the faculty advisor and student treasurer must review the General Ledger report received from the Fund Custodian. Any discrepancies must be brought to the immediate attention of the fund custodian 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.

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.

Any funds contributed for student scholarships shall be deposited directly into the custody of the Freedom Area School District 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.

Specifically prohibited are expenditures from student activity 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 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. The Principal will replace any student activity money improperly spent.

All payments to individuals require that the social security number of the individual be on file. Payments will not be made to individuals without social security numbers.

### **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 faculty 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 Fund **WILL NOT** maintain petty cash funds.

### **PURCHASING REQUIREMENTS**

All purchasing and advertising procedures will follow amounts in policy #610.

Any purchase of materials and supplies not for the purchase of fund raising that go through the Student Activity Fund are subject to the above bidding requirements. Should a club need to purchase anything over \$10,000 (current threshold), please contact Fund Custodian for further instructions.

Purchases may only be made upon issuing an approved Purchase Order to the desired vendor in advance of receiving any materials or supplies if ordering prior to payment. All **requisitions for purchase orders** must be approved by the following individuals; student club officer, faculty advisor and building principal before sending to the Business Office and Fund Custodian for processing. If PO is not required, please submit the Invoice Request form for payment.

## **PART III - REQUIRED ACCOUNTING RECORDS**

### **GENERAL ACCOUNTING BOOKS AND RECORDS**

All student activity accounts will use the ProSoft Fund Accounting Software system. This system will include the following General Accounting Reports and Maintenance Lists.

#### **REPORTS:**

1. **"Balance Sheet Report"**
2. **"New "Account Transaction Detail Report"**
3. **"Transaction Detail – Cash Receipts"**
4. **"List of Payments"**

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. Fund Raising Request Form
2. Cash Deposit Settlement Sheet
3. Requisition/Invoice Payment Form
4. Student Activity (Record Card) Signature Card
6. Expense Reimbursement Form
7. Cash Advance Request Form
8. Cash Advance Form/Receipt Reconciliation
9. Non-Sufficient Check Notification
10. Deposit of Funds Needed
11. Request to Close Student Activity Account

## **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 and issues appropriate rules and regulations. 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 should be clearly defined and makes appropriate recommendations to the Superintendent. The Business Manager is responsible for coordinating external and internal auditing of student activity funds and assisting the Fund Custodian with resolving their bookkeeping problems, and shall review and maintain copies of all monthly reports generated by the Student Activity Accounting System. The Business manager is responsible for signing all purchase orders, if applicable and checks. The Business Manager is responsible for prescribing appropriate accounting procedures and for monitoring internal auditing of student activity funds.

### **Principal**

Is ultimately 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 Administrator. The Principal will sign all agreements, requests for payments and fundraising forms. He will review monthly reports prior to distribution to Faculty Advisors.

### **Fund Custodian**

Is informed by AP if Student Activity Vendors are issued a 1099. The Fund Custodian is responsible for issuance of checks, and all year-end reports. Annually provides listings to the Board of Faculty Advisors and student officers for approval. The Fund Custodian is designated by the Business Office and is responsible for maintaining appropriate fiscal records and reports as required by this manual.

### **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. Is responsible for holding student office elections for the next school year as soon as possible for the new school year.

### **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 (at a minimum) a president, and treasurer. Approval of all expenditures must be recorded in the minutes of the Activity. Copies of all minutes must be available for review by Local and State Auditors at their request.

## **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 faculty advisor; student treasurer or other authorized individuals and a cash settlement sheet completed for each activity.
2. The above individual will make a copy of the cash settlement sheet and forward to building secretary who will verify funds and issue receipt before forwarding the funds with the original cash settlement sheet to the Fund Custodian.
3. The Fund Custodian will, as soon as practicable, count the funds and enter the receipt in the cash receipt journal, deposit the funds and return a confirmation of the deposit of submitted funds to the faculty advisor. The faculty advisor and/or the student officers shall compare the cash settlement sheet with the respective deposit notice for accuracy.
4. A copy of the deposit slip and the associated cash settlement sheet shall be retained by both the fund custodian and by the faculty advisor.

### **Depositing Receipts**

1. The Fund Custodian will endorse all checks with a special deposit stamp as follows: FOR DEPOSIT ONLY, ACCOUNT NAME, and BANK ACCOUNT NUMBER.
2. The Fund Custodian must complete a deposit slip. The deposit slip will include the date, check amount 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. Sealed bags will be used for night (after hours) deposits of funds.

4. A member of the Business Office Staff will take deposits to the bank in a sealed bag.
5. All receipts not deposited immediately will be kept in a safe.
6. All validated deposit slips returned from the bank will be filed with the deposit backup.

### Fund Raising

All student activity clubs/organizations are required to secure permission of the Building Principal prior to the start of any fundraising project. Students are not permitted to sell or participate in any games of chance.

### 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 business office/fund custodian and a copy forwarded to the faculty advisor for signed approval by a student officer, faculty advisor and building principal.
2. At the time of payment, the faculty advisor or student treasurer/president must attach the invoice (original or copy) and the request for quotation form (if applicable) to the receiving copy of the related purchase order, if applicable. 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) Advances for a trip (or other approved advances). The following documentation will be required on a completed request for "Cash Advance Form" (see pages 36 and 37):
  - 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 35)
  - Applicable receipts attached to the completed Expense Reimbursement Form.
  - No Sales Tax is reimbursed.

### CASH DISBURSEMENTS PROCEDURES

#### Preparation of Check

1. The Fund Custodian will perform the following procedures:
  - a. Verify that original invoice is attached and/or appropriate documentation provided.
  - b. Verify that faculty advisor and student officer signed request for payment or purchase order.
  - c. Check math accuracy of invoice.
2. Only the Fund Custodian will prepare a check 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 check, original invoice and purchase order (if applicable) shall be forwarded to the Business Manager for review.
4. Upon review the check will be signed by **one** of the signatures from the following:
  - a. Business Manager
  - b. Principal
5. The check, purchase order (if applicable), and original invoice will be returned to the Fund Custodian. The Fund Custodian will mail the check to the payee along with a copy of invoice, if required.
6. The Fund Custodian shall return a copy of the purchase order and/or invoice to the Faculty Advisor for the Fund.
7. Check number under the control of the Fund Custodian shall file the Payment/Purchase order and original invoice chronologically.

### **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 with a copy to the fund custodian and a copy to the individual fund. All adjustments and transfers shall be posted to the individual fund account subsidiary ledger.
2. Allocation of interest income and account wide expenses - the following procedures will be required:
  - a) Annually interest will be allocated by the closing procedures (An excel spreadsheet allocates interest to accounts with balances). The fund custodian shall notify the respective fund with a copy of the general ledger adjustment.
  - b) Annually expenses will be allocated by the closing procedures (An excel spreadsheet allocates expenses to accounts with balances). The fund custodian shall notify the respective fund with a copy of the general ledger adjustment.

## **SPECIAL ACCOUNTING PROBLEMS**

### **Void Checks**

The following procedures will be required to void a check:

1. Post the voided check.
2. The fund custodian shall complete an adjustment advice notifying the respective fund of the voided check.
3. The faculty advisor and the treasurer/president shall post the voided check to the individual fund 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 fund requires an adjustment.
2. Post the adjustment to the individual fund, which needs adjusting.
3. The fund custodian shall initiate an adjustment advise to the individual fund.
4. Enter appropriate information on the adjustment advice and forward to the faculty advisor for resolution.
5. There is an additional \$20 NSF check fee that will be charged.

### **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 AP staff, who will immediately prepare all the bank reconciliation.
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.
5. Print the List of Cleared Checks.
6. Print the Bank Reconciliation.
7. The Bank Reconciliation will be agreed to the bank statement balance, the general ledger report, and the checkbook balance.
8. The Business Manager will review the bank reconciliation for accuracy.
9. A copy of the bank reconciliation shall be kept on file in the Business Office. Any Principal, advisor or student office may examine the reconciliation any time during daily office hours.

## **MONTH END PROCEDURES AND REPORTS**

The following steps are used to prepare the monthly reports. At the end of each month, Bank Reconciliation reports should be filed in chronological order.

Other reports, which are available in the ProSoft Accounting Software, may be generated as necessary to assist in management of individual building activity funds. Monthly Reports shall be forwarded to each individual fund for verification. The General Ledger provides month end reports available to the Business Manager for review and inclusion with the monthly reports submitted to the Board of School Directors.

## **REVIEW OF BOOKS AND RECORDS**

1. **Each month, the faculty advisor and student treasurer/president must review the Monthly Reports .**
2. The Business Manager will perform routine internal audits of the student activity accounts.
3. The District's independent auditors will examine all student activity records at year-end.

## **YEAR END CLOSING**

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

1. Business Manager after closing June, and before closing the fiscal year, run all detail reports.
2. Individual Activity Sponsors/Student Officer(s) will forward to the Building Principal copies of meeting minutes 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 1<sup>st</sup> to December 31<sup>st</sup>).

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 for the preparation of Federal Form 1099.
2. The Business Office shall then prepare federal Form 1099.

### **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.

## **PART V - OTHER POLICIES**

### **SOCIAL SECURITY NUMBER REQUIREMENTS**

A Social Security number is required for all payments to individuals.

### **INTEREST INCOME**

**Interest income on Student Activity Funds will be allocated every June 30<sup>th</sup> prior to year-end closing. Interest income will accumulate from July 1<sup>st</sup> to June 30<sup>th</sup>. On June 30<sup>th</sup>, the interest income will be allocated to individual funds with balances. Only funds with a positive fund balance on June 30<sup>th</sup> will receive interest income.**

Upon allocation of interest by an Excel Spreadsheet, the fund custodian shall notify, by adjustment advise, the faculty advisor and/or the treasurer/president of the respective fund of the interest allocations.

### **GRADUATED CLASS FUNDS**

The ownership of money leftover in student activity funds following the graduation of each senior high school class is vested in the Freedom Area 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 are 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 were dissolved within one year of graduation. If Senior Class officers do not make this decision by graduation, the remaining graduated class funds will be transferred into the Student Body Activity Account.

### **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 as is reflected in their minutes.
2. One of the participating clubs/organizations has been designated as the sponsor and shall account for the receipt and disbursement of funds in accord 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.
5. The sponsor of the fund drive shall obtain the approval of the building principal of the fund raising activity.

## **PART VI – REPORTS and FORMS**

**The following reports can be provided by the Business Office/Fund Custodian:**

Balance Sheet, Account Transaction Detail, Cash Receipts, List of Payments

# Freedom Area School District

## 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.



# STUDENT ACTIVITY SIGNATURE CARD

YEAR \_\_\_\_\_

## STUDENT ACTIVITY ACCOUNT SIGNATURE CARD

CLUB OR GROUP NAME \_\_\_\_\_

Account Number \_\_\_\_\_

Faculty Advisor \_\_\_\_\_  
Printed Name Signature

President \_\_\_\_\_  
Printed Name Signature

Vice President \_\_\_\_\_  
Printed Name Signature

Secretary \_\_\_\_\_  
Printed Name Signature

Treasurer \_\_\_\_\_  
Printed Name Signature

PRINCIPAL APPROVAL: \_\_\_\_\_ \_/ \_/ \_

BOARD APPROVAL: \_\_\_\_\_ \_/ \_/ \_





FREEDOM AREA SCHOOL DISTRICT  
 STUDENT ACTIVITY FUND  
 1702 SCHOOL ST.  
 FREEDOM, PA 15042  
 (724)775-7644

**REQUISITION / INVOICE PAYMENT FORM**

Vendor:

Name \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ Fund Account Name \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

**For requisition, please complete this section:**

Quantity	Description of Items/Service Rendered	Unit Price	Total Amount
<b>TOTAL</b>			

**For Invoice Payment, complete this section:**

Invoice # \_\_\_\_\_ Amount \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Total \_\_\_\_\_

Requested By \_\_\_\_\_  
 Club Advisor

Approved By \_\_\_\_\_  
 Student Officer of Club

Approved By \_\_\_\_\_  
 Principal

**Student Activity**  
**FREEDOM AREA SCHOOL DISTRICT**  
**Cash Advance Form**

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Club Name: \_\_\_\_\_

Club Account Number: \_\_\_\_\_

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.

SPONSOR: \_\_\_\_\_

OFFICER: \_\_\_\_\_

**APPROVALS:**

SIGNED: \_\_\_\_\_ Date \_\_\_\_\_  
Building Principal

SIGNED: \_\_\_\_\_ Date \_\_\_\_\_  
Business Manager

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**FOR BUSINESS OFFICE USE ONLY**

Current Balance \_\_\_\_\_

**FREEDOM AREA SCHOOL DISTRICT**  
**Cash Advance Form/Receipt Reconciliation**

**Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Amount Received:** \_\_\_\_\_

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

**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 PROMPTLY.**

**Freedom Area School District**

**Student Activity Fund Expense Reimbursement Form**

**Pay to:** \_\_\_\_\_

**Social Security Number** \_\_\_\_\_

**Student Club Account:** \_\_\_\_\_

<b>Date</b>	<b>Vendor</b>	<b>*Description of Expense</b>	<b>Total Cost</b>
<b>TOTAL</b>			

**SIGNED:** \_\_\_\_\_  
**President/Treasurer** **Date**

**SIGNED:** \_\_\_\_\_  
**Faculty Advisor** **Date**

**SIGNED:** \_\_\_\_\_  
**Principal** **Date**

**\*ATTACH all related receipts.**

FREEDOM AREA SCHOOL DISTRICT  
Freedom, Pennsylvania 15042

REQUEST TO CLOSE A STUDENT ACTIVITY

1. NAME OF ORGANIZATION: \_\_\_\_\_

2. REASON FOR CLOSING: (Briefly describe why this organization is being disbanded.) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. DISPOSITION OF FUNDS:

a. Does this organization have any funds? Yes \_\_\_ No \_\_\_  
If yes, what is the present balance? \$ \_\_\_\_\_

b. What disposition will be made of these funds? \_\_\_\_\_

\_\_\_\_\_

c. How will the funds be used after the above disposition is made? \_\_\_\_\_

\_\_\_\_\_

4. DATE OF CLOSING: \_\_\_\_\_

Date Submitted: \_\_\_\_\_ Submitted by: \_\_\_\_\_

Approval of Sponsoring Administrator: \_\_\_\_\_

\_\_\_\_\_

BOARD OF EDUCATION ACTION

This request was (Approved \_\_\_ Disapproved \_\_\_ ) by the Board of Education at their meeting held \_\_\_\_\_.

Reasons for disapproval or qualifications of approval, if applicable, were as follows: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_ Secretary: \_\_\_\_\_

\* SUBMIT ORIGINAL PLUS ONE (1) COPY TO SPONSORING ADMINISTRATOR

