



PATERSON PUBLIC SCHOOLS STUDENT ACTIVITIES GUIDELINES

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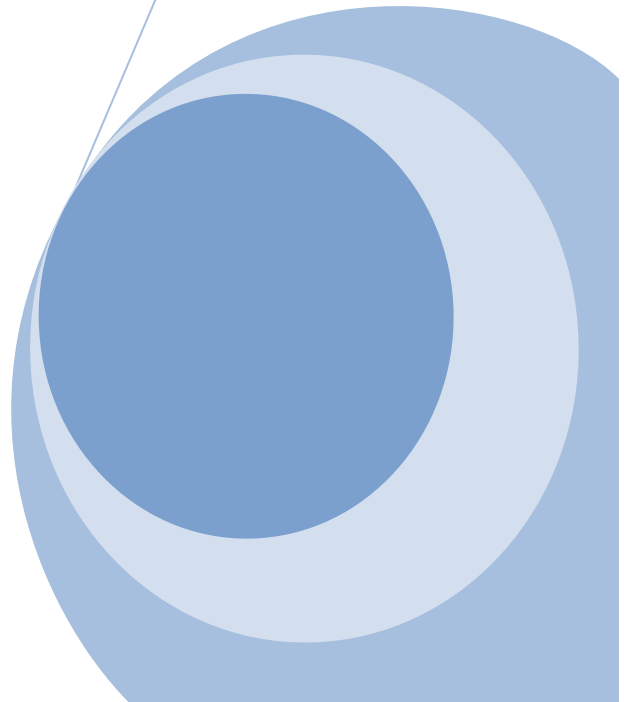
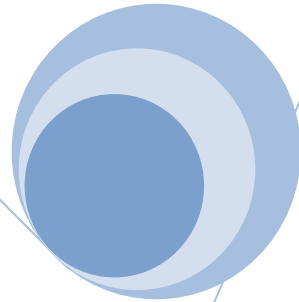
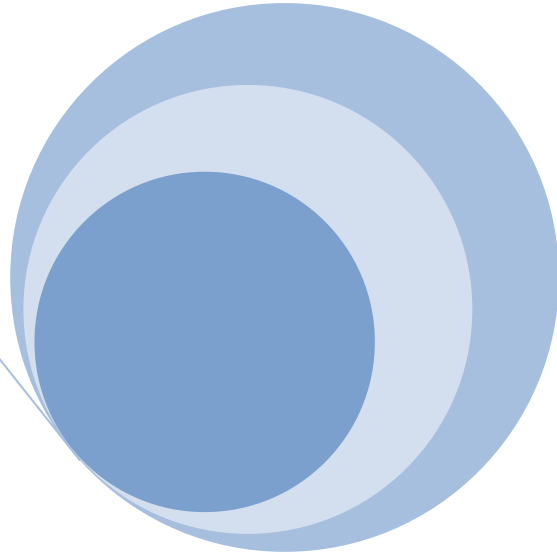


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1. GENERAL ORGANIZATION'S PRINCIPLES

1.1 ESTABLISHMENT OF STUDENT ACTIVITIES ACCOUNTS

A class or activity that requires a new student activities bank account must be approved by the Principal, Business Administrator(BA), State District Superintendent, and the Paterson Public School District . The principal shall be responsible for administration of the Student Activity Account. There is only one Student Activity Account per school any additional account(s) must be approved by the Business Administrator, State District Superintendent and the Paterson Public School Board.

- ✓ The Principal must issue a written proposal to the Assistant Superintendent for an approval to open a student activity account.
- ✓ Once the Student Activity Proposal is approved, a Formal Board Resolution must be prepared in order to establish the Student Activity account.
- ✓ After Board Resolution is approved, the student activity bank account may be established, preferably bank recommended by the Accounting department.
- ✓ After establishing the bank account, another Formal Board Action must be completed to acknowledge the bank account and that the signatories shall adhere to all state statutes and district policies.

1.2 OBJECTIVE

The District encourages students to participate in student organizations and activities because our schools' administration considers such participation to be vital to students' educational welfare. The District believes that student organizations and activities offer an opportunity for students to develop wholesome relationships with adults; and the teachers have an opportunity to gain valuable insights concerning the students with whom they work. Through continuous participation in effective democratic teams, the student can acquire and develop many useful skills. Also, by direct involvement in planning, directing, implementing, and evaluating school projects, the student can gain valuable and rewarding experience.

1.3 DEFINITION

Student activities require the participation of students. Student activity funds are monies generated by students' participation, authorized to be spent by students, and expended on behalf of the students. Monies received from and expended for athletic events or other student activities, such as yearbook, fundraising drives, etc., shall be accounted for in a student activities fund. Funds generated by such activities shall be used to offset costs incurred by such activity first before students are authorized to spend any other balances in said activity.

1.4 ORGANIZATIONAL STRUCTURE

The Superintendent shall authorize the student activity programs and fundraising events Principals wish to have operational for each fiscal year. The Principal shall submit a completed request (APPENDIX V) to the Superintendent or his/her designee for each activity for authorization to host such activity before it becomes operational within the school. A faculty Sponsor of the activity shall register that activity with the Principal by submitting the following items for the Principal's approval:

- 1) Student Activity Budget (APPENDIX VI)
- 2) An activity budget for the year (See Financial Procedures, Section: 2.2 – Budgets and Accountability (APPENDIX XIII))

1.5 ORGANIZATION ACTIVITY TYPES

There are essentially five different kinds of co-curricular and extra-curricular organizations available for student participation: *honorary organizations, service organizations, special interest clubs, academically related clubs, and student government organizations*. Activity types generally fall under the different kinds of organizations.

1.6 RESPONSIBILITY

The responsibility of student activities is the collaborated effort of administration, students and specific individuals within the schools. Specifically, the responsibilities are as follows:

Board of Education: The Board shall adopt policies to govern the establishment and operation of the activity and its funds.

Superintendent: The Superintendent is responsible for implementing and administering board policies and developing procedures, rules and regulations related to student activities.

Principal: The Principal is responsible for working with the students and professional staff in implementing policies adopted by the Board and the guidance established by the Superintendent. The duties and responsibility of the Principal are as follows:

- Registering and approving the formation of an organization or activity through an authorized charter from the Superintendent.
- Maintaining the authorized charter of each student organization or activity
- Approving the annual budgets for student activities based on input from the Sponsor
- Maintaining accurate and appropriate financial records for student activity funds
- Approving fundraising events in accordance with Policy 5830
- Depositing collections on a timely basis in accordance with Policy 6660
- Approving authorizations for the use of funds and requests for payment in accordance with Policy 6660
- Ensuring that all funds derived from event shall be administered, expended and accounted for pursuant to the rules of the state board and in accordance to districts policies. **(NJSA 18A:19-14)**
- Performing periodic reviews/audits to ensure adherence to policies, procedures, rules and regulations
- Acting as a co-signatory to checks for payment from the activity fund
- Approving all publicity media for student activities
- Submitting reports/records to the Business Office for year end for audit.
- Establishing separation of duties between the parties handling the student activity funds. One individual cannot complete a transaction from beginning to end (i.e., collect funds, purchase items, or services, disburse funds, and maintain the books).

Sponsor: The Sponsor's role is that of an adviser, planner, facilitator, counselor, evaluator and instructor. The duties and responsibilities of the Sponsor are as follows:

- Developing and registering an organization or activity for approval by the Principal and Superintendent
- Preparing the annual activity budget for the Principals approval
- Adhering to administrative regulations while working with students under policies 5830 and 6660
- Supervising the tasks of the activity group
- Accounting and reporting receipts and disbursements from fundraising drives to the school's Student Activity's Treasurer.
- Authorizing purchases and expenses for student sponsored activities.

Student: Students who participate in student activities should become involved in the fiscal management and administrative duties of the organization. They shall review revenue and expenditure related to each fundraising event by signing forms VIII, X and XI.

Student Activity Treasurer: The Treasurer's is designated by the Principal on as a voluntary basis. The Treasurer's role is to ensure all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practice (N.J.A.C 6A:23-16.12).

- Record all cash receipts accurately with supported details and/or pre-number receipts.
- Deposit cash receipts within 24 hours.
- Invoice(s) must be original and detailed for services rendered or product received related to fundraising events.
- Cash Disbursement must be recorded chronologically showing date, vendor, check number, purpose and amount.
- Perform monthly bank reconciliations and submit to the designated Accountant.
- Ensure that all documents are submitted to the designated Accountants for auditing purpose is completed accurately and in a timely manner.
- Collect all the appropriate signatures and the original documents, which must be attached to the mentioned appendices annotated below.

School Business Administrator: The School Business Administrator is responsible for developing a proper system of internal controls for managing student activity funds by assisting the Superintendent in developing and maintaining these guidelines. The duties and responsibilities of the Business Administrator are as follows:

- Assist in compiling detailed cumulative and combined financial information for student activity accounts for the year end independent audit
- Assisting the external auditors in performing their audit.

1.7 SOURCE OF FUNDS

Student activity funds are derived primarily from student conducting activities that are supported by students and require students' participation. Funds are generated from various sources, such as school newspapers or publications, yearbook, fundraising drives, concession sales, cap and gown sales. These funds shall be accounted for in the student activity fund.

Activity funds **shall not** be commingled with the District's funds and **shall not** be *received* from:

- Collections for the District, such as book fines, repairs for damaged equipment, etc. These funds are not generated from student activities and **shall not** be deposited into the student activity bank account. These funds shall be deposited into the district's general fund.
- The operation of vending machines, i.e., vending commissions. These funds are not generated from student activities and **shall not** be deposited into the student activity bank account. These funds shall be deposited into the district's general fund.
- Activities that are part of the State's instructional program.

1.8 USE OF FUNDS

Organization or activity funds raised for a specific purpose are used solely for the stated purpose as intended by the organization or activity. Special request for the use of activity funds in a manner that is not consistent with the original fundraising intent must be submitted in writing to the Principal for prior approval.

Activity funds **shall not** be commingled with the Board's funds and **shall not** be *expended* for:

- Equipment, supplies, or the like, for curricular, classroom or the Board's use.
- Repairs or maintenance of the District's equipment.
- Salaries or supplies for curricular which are the responsibility of the District.
- Gifts, loans or purchase of accommodations for District employees.
- Gifts for members of an organization or activity.
- Memberships in and contribution towards out-of-school organizations except in Board sanctioned athletic activities.
- Parties or refreshments for activity members.

1.9 AWARDS AND GIFTS

Student activity funds may be used to purchase emblems of membership for students who are members of an organization either by selection or election, such as cheerleaders, student council or the National Honor Society. Student activity funds **shall not** be used to purchase emblems of membership for members who belong to an organization by choice.

1.10 PUBLICITY

Student organizations may advertise their student activities through morning announcements, posters, flyers, activities board, the school newspaper, or other approved publicity medium. The Principal and Superintendent of the District shall pre-approve advertising to the community. The Principal shall approve posters before being displayed in designated areas.

1.11 RECORDS RETENTION

Records to substantiate the student organization structure, minutes of student activity meetings, and business and financial transactions and reports for student activities shall be maintained for 7 years by the Principal of each school. For audit purposes it is required that organizations maintain a file of all bank statements and canceled checks for 7 years. Receipts and Disbursement Ledger, along with all the supporting documentations must keep permanently. The discarding of records shall comply with the State of NJ School District Records Retention Schedule laws see website <http://www.nj.gov/state/darm/links/pdf/m700101.pdf>

1.12 DISCIPLINARY MEASURES FOR VIOLATION OF USE OF THE STUDENT ACTIVITY FUNDS

Should an infringement of established policy and procedure occur appropriate disciplinary measures may include any one of the following:

- Written warning.
- Pattern of non-compliance which constitutes 2nd written warning, will result in a 3rd signature from the Business Office to be added immediately to the account inclusive bank.
- Filing with the State Ethics Commission in accordance with N.J.S.A 52:13d, et seq.

1.13 UNEXPENDED FUNDS

All monies accumulated in the account of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the student activity fund. **(District Policy #6660)**

2. ACCOUNTING PROCEDURES

2.1 OBJECTIVE

The District has developed a standard system of internal controls with the proper policies and procedures to effectively manage and control student activity funds within its schools. The policies and procedures are in accordance with the financial procedures mandated by the statutes of the State of New Jersey, Commissioner of Education.

The District has determined that the Principal within each school is responsible for managing the financial affairs of its school's activity fund. Also, the Sponsor is responsible for ensuring that receipts and disbursements for sponsored activities are properly accounted for.

The District believes that student officers and organization members can benefit from managing the organization's financial affairs. Through proper guidance by the Sponsor and Principal, the student member can develop proper leadership, management and financial skills that will aid in their overall development.

2.2 BUDGETS N.J.A.C 6A:23-2.2(d)2

A budget should be submitted to the Principal for approval at the creation of an organization or an activity. It should be prepared every year for the school year and should be completed by the Sponsor along with the assistance of students. The budget shall include expected sources or revenues, expenditures and fund balance for the school year. In addition to the annual budget, budgets should be completed for activities sponsored during the school year. Also, budgets should be prepared to facilitate proper allocation of resources in instances where activity groups or organizations share sources of funds. All budgets require approval from the Principal, and shall be kept for 7 years.

2.3 ACCOUNTABILITY N.J.A.C 6A:23A-16 et seq.

Accountability for student activities rests with the student members, faculty Sponsors, Principal, and ultimately the Superintendent. It is imperative that the persons directly involved in administering the student activity accounts closely follow the guidelines established by the Superintendent when maintaining records for student activities. Questions regarding the appropriateness of source of funds, expenditures, and recording of transactions shall be resolved with the Superintendent or his/her designee.

2.3.1 ACTIVITY ACCOUNT N.J.A.C 6A:23A-16 et seq.

Each school shall establish a student activity interest bearing checking account, with the approval of the District, to process its activity funds. The funds of student activities shall be separated from the funds in the District's account. The Principal, if opted, could assign an activity account number to every organization or activity at the completion of the registration process. The account number is used to track transactions of the organization or activity. Also, the Principal may meet with an accountant from the Business Office at the end of the fiscal year to review and eliminate inactive activity accounts and to resolve deficits.

2.3.2 TRANSACTION RECORDING N.J.A.C 6A:23A-16 et seq.

Bookkeeping and recording of transactions are completed at the Principal's office. Activity Account balances are verified by sending a statement of cash receipts and disbursements summary to the Sponsor every month for review and reconciliation. Errors detected on the statement shall be resolved immediately with the Principal. The day-to-day procedures for recording student activities transactions are as follows:

- The Student organization's Board's resolution showing a vote to approve that the school create an activity fund that shall be maintained by the Principal.
- Receipt items of cash and checks shall be recorded in a Cash Receipts Journal on the actual day of receipt showing, at minimum, date, source, purpose and amount.
- Payments shall be recorded in a Cash Disbursement Journal on the actual day of payment showing date, vendor, check number, purpose and amount.
- Activity funds transferred to another fund shall be recorded in a Transfer Journal by using journal entries.
- "Funds Transfer Authorization" (*Appendix XIV*) used for funds transferred between activities shall be prepared by the Treasurer and kept on file.
- Maintain an updated checkbook balance by posting bank deposits, checks issued, bank charges, interest income and adjustments on a timely basis.
- A "Summary of Cash Receipts and Disbursement" (*Appendix IX*) should be prepared using the General Ledger or Cash Receipts and Cash Disbursement Journals.
- Monthly bank reconciliation must be performed accurately attach the "Summary of Cash Receipts and Disbursement" and the bank statement to each completed bank reconciliation (*Appendix XIII*).
- The bank reconciliation shall be reviewed, signed and dated by the Principal. All banks reconciliations without proper approval signatures will be returned.
- Submit a copy of the bank reconciliation, a copy of the bank statement, and a copy of the original "Summary of Cash Receipts and Disbursement" to the Business Office by the **20th** of the month for the preceding month.
- Before **June 30th**, of the school year the Principal shall make an appointment with the a Business Office accountant to transfer books of original entries and all supporting documentation in preparation for the current fiscal year- end audit (*Appendix XV*).

2.4 REVENUES N.J.A.C 6A:23-16.12

Student activity funds for co-curricular and extracurricular activities are generated from a number of administratively approved sources. Funds generated by students shall be deposited into an approved interest bearing checking account and shall be used in accordance with the stated purpose of the activity group. The most common means of receipt of activity funds is through cash collection. Following are procedures for the collection and deposit of monies:

2.4.1 NON FUNDRAISING REVENUE

- **Donations/Scholarship and Grants**
 - Written instruction such as a letter of award, conditions of agreement, etc. must be obtain from the grantor/donator, which must specify the condition of and how to disbursement the funds.
 - A Board Resolution along with the letter of award must be submit to the board for their knowledge and approval. (APPENDIX IV).
 - Under no circumstances will scholarship/grant funds are coming in the student activity account. All Scholarship and Grants must be made payable to Paterson Public School and submitted to the Accounting office along with grantor's letter of conditions. Accounting will monitor and disburse as per the conditions of agreement from the grantor.

2.4.2 CASH RECEIPTS

- Collections shall be substantiated by **pre-numbered receipts** (triplicate form), **pre-numbered tickets**, cumulative totals and other supporting evidence. **Pre-numbered receipt must be properly completed and must identify specific activity** which funds were received, name of contributor, date funds were received, composition of cash receipt, and person receiving the funds must sign the receipt. The type of payment must be listed on the pre-numbered forms (example cash or check).
- Records of collection shall be maintained. Unsold tickets shall be available for review.
- **Bank deposits** shall be made within one school day of collection (**within 24 hours**) and school **must attach Appendix V to each deposit slip**. If the funds were generated by other source for example from a Café indicate this information on the form.
- **Overnight deposits** shall be maintained in a **locking school safe**. Money collected shall not be taken home or kept in desk drawers or file cabinets.
- Deposits shall be substantiated by deposits slips from the bank and tally slips from the student activity Treasurer.
- Receipts shall be logged onto the "Activity Deposit Form" and they shall be matched with the bank deposit slips.
- All **checks received should be endorsed, "for deposit only"** immediately upon receipt.
- Interest from the student activity account shall be disbursed to each student activity fund in proportion to the sums on deposit for each activity.
- Cash Receipt Ledger shall be maintained and all transactions must be recorded in a timely manner. (These records will be in the custody of the school principal at school year-end).

2.5 EXPENDITURES N.J.A.C 6A:23-2.16.12

Expenditures include two fundamental areas: purchasing and cash disbursements (payment). The procedures for each area are outlined below. It must be noted that payment for expenses of an activity **shall not** be made from cash collections/receipts of activity funds. Expenses shall be paid by check with proof of proper documentation (original invoice/register receipt) to substantiate the payment.

The designated student(s), Sponsor, and the Principal shall authorize the use of student activities funds. The Principal considers the recommendations of the student(s) and Sponsor before approving any disbursements of funds (*Appendix VIII*).

All expenditures must be approved by the school principal and / or student activity treasurer. Unexpended funds may be carried forward, but retained for use in a manner that is consistent with the original purpose for which the funds were raised. The district recommends that funds be spent within the same year to advance the children's educational and cultural well being. All monies accumulated in the account of a specific class or activity during a specific fiscal year will, upon the graduation of that class or the discontinuance of the activity, revert to student activity fund for specific purpose in agreement as directed by students.

Schools must maintain a spreadsheet by fundraiser or purpose category with all receipts and disbursements accounted for. This spreadsheet must be reconciled to the bank statement monthly.

2.5.1 PURCHASING

- Before services or products are rendered independent contractors, consultants must adhere to the federal law and provide a **W-9** (*Appendix XIX*).
- State regulations prohibit the District from purchasing items from District employees or their immediate family members (e.g., spouse and/or minor children).
- An "Authorization for Use of Funds" form (*Appendix VII*) initiated by the Sponsor and completed by the Principal shall support all cash disbursements for goods and services.
- The Sponsor fills-in on the form, the school, date requested, organization number, description, quantity, unit price if known, and cost. The form is signed and dated by a student officer and the Sponsor, and it is submitted to the Principal.
- The Principal assigns a fund authorization number upon approval of the authorization **before** the order is placed. The form is then completed, signed and dated by the Principal. A copy is given to the Sponsor for filing.
- The Sponsor verifies receipt of the items and compares them to the order placed on the "Authorization for Use of Funds." If correct, the Sponsor fills in his/her initials and the date in the verification fields of the "Authorization for Use of Funds" form. A copy is attached to the invoice and is submitted to the Principal, along with a "Check Request Form" (*Appendix VIII*) for payment.
- Discrepancies between the invoice, funds authorization form and items received should be brought to the attention of the Principal and be resolved prior to payment.
- The Paterson School District is a tax-exempt organization. Completion of the state tax-exempt form should accompany all purchases. (*Appendix XX*)
- Reimbursement for sales taxes **shall not** be granted.

- Only Student Activity Accounts can use the district's Tax Identification number. All other organization must obtain their independent non-profit identification number and **MAY NOT USE THE DISTRICT'S TAX IDENTIFICATION NUMBER.**
- All purchasing laws apply to the student activity accounts in accordance to N.J.S.A 18A:19-4, Board of Education Policy (6421), and the District's Purchasing Manual.

2.5.2 CASH DISBURSEMENTS (N.J.A.C 6A:23A-16 et seq.)

- All cash disbursements for goods or services shall be made by **check to vendor(s).**
- Checks shall **not be made payable to a district employee.** The only exception to this rule is reimbursable for approved purchases (see 2.5) with limited occurrences.
 - ✓ Reimbursement shall be for items paid in cash only
 - ✓ Credit cards reimbursements are not acceptable
 - ✓ A reimbursement check shall not exceed \$75
 - ✓ Reimbursement shall not occur more than three (3) time a year in any fiscal year
 - ✓ If it is absolutely necessary to generate a forth (4) check you must obtain prior written approval from the Assistant Superintendent
- All cash disbursement will be recorded in the cash disbursement journal in a timely manner.
- All cash disbursements must have the following supporting documentation:
 - ✓ Vendor's **original invoice (statement(s)-not acceptable)** or registered receipt
 - ✓ Authorization for use of Funds (Appendix VII)
 - ✓ Copies of checks verifying **two signatures**
- Before a check is generated you must ensure that independent contractors and/or consultants have a current W-9 on file with the Business office or obtain one.
- **NO CHECK SHALL BE MADE PAYABLE TO CASH.**
- Checks **shall not** be pre-signed. They should be signed only after they are completely prepared.
- All checks shall be accounted for, including spoiled and voided checks.
- Unused checks should be properly controlled and safeguarded under locking key.
- Cash disbursements ledger shall be maintained and all transactions must be recorded in a timely manner. (These records will be in the custody of the school principal at school year-end).
- Checks shall be signed by the authorized person as noted on the signature card. All checks must have two authorized signature. Principal or Vice principal must be one of the authorized signers. Any changes to the original account structure (Title, signature, etc.) must be approved by the principal.
- Every Check Request form written should have supporting documentation attached. The documentation must match the amount of the check. If the check is written for reimbursement, attach receipts supporting the amount of the check written. All expenditures authorization forms should be signed by the principal and / or Treasurer before forwarding to the Accounting department.
- All expenditures incurred for a particular activity must be expended from the account in which the activity funds where deposited.
- All voided checks must be clearly marked "VOID" and retained in the month's reconciliation/bank statement.
- All **outstanding checks** must be **voided after six months.**
- Letters of correspondence, contracts, authorization for use of funds, packing slips and other supporting documents shall be maintained in the Principal's office.

2.5.3 1099s

- Payment/s made by the district for services or goods provided by an independent contractor, consultant, and other self-employed entity (e.g. DJ, photographer, entertainer, J&J Catering, etc.) in excess of \$600 (cumulative) are required to be reported to the government on form 1099. For compliance please note the following requirements:
 - ✓ You must have a fully executed and signed W9 (APPENDIX XIX) before payment is released.
 - ✓ All executed W9s and records payments must be forwarded to the Accountants to determine if a 1099 is required. The information is based on a calendar year (January 1st.-December 31st).
 - ✓ The information must be submitted to the Accountants not later than January 20th.
 - ✓ The Accounting office will file the required 1099s accordingly.
 - ✓ For further information please refer to the IRS website
1099 see <http://www.irs.gov/pub/irs-pdf/i1099msc.pdf>
W9 see <http://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3>

2.6 AUDITING PROCEDURES (N.J.A.C 6A:23A-16 et seq. and N.J.S.A 18A:23-1etseq.)

The District will conduct self-audit reviews to ensure that Principals are following administrative policies and directives in their daily operations, and to determine the accuracy and completeness of school activity accounting and financial records. Also, the District has contracted external auditors to render an opinion on the financial statements. This is accomplished by making a determination as to whether the internal controls system is adequate and effective. Specifically, the auditors will be concerned with:

- ✓ Compliance to legal requirements, and adherence to policies and procedures established by the Board and the administration
- ✓ An authorized charter for the activity
- ✓ Accuracy and completeness of accounting and financial records
- ✓ Accurate vendor identification documentation
- ✓ Proper substantiation of receipts and disbursements
- ✓ Consistency in Sponsor and/or student authorization for purchases and payments
- ✓ Proper approval by the Principal for purchases, payments and fundraising events

The Principal and possibly the Sponsor shall provide the auditor with information as requested to complete the review.

2.6.1 YEAR-END PROCEDURES

- ✓ Principal is responsible for submitting the **June bank statement** to the accountants **not later than July 15th**.
- ✓ Principal is responsible for submitting the **July bank statement** to the accountants **not later than August 15th**
- ✓ Principal is responsible for submitting the **August bank statement** to the accountants **not later than September 15th**

3. SPECIFIC ACTIVITY PROCEDURES

3.1 FUNDRAISING ACTIVITIES

3.1.1 OBJECTIVE

Organizations may engage in fundraising activities to provide funds to meet their objectives. All fundraising activities shall be done in accordance with the Board's Policy (File Code: 5830) for student fundraising.

3.1.2. FUNDRAISING GUIDELINES

- Notification to Principals for organizations to conduct fundraising activities in District's buildings shall be approved in writing by the Superintendent or designee.
- Sales and solicitation activities shall take place at the school. Door-to-door sales activity is not allowed.
- The organization shall give the buyer a written receipt for items purchased and not yet received.
- The Sponsor, at the close of the school day in which the money was collected, shall give collections of money to the Principal. A receipt shall be given to the Sponsor as proof of the amount of money received from the Sponsor.
- Individuals shall not profit from the revenue generated by a raffle or game of chance.
- Ticket sales cannot be limited to quotas.
- The faculty members of the organization sponsoring the fundraising activity are not allowed to win a contest or prize.
- The Sponsor shall complete and submit to the Principal a "Detailed Report of Fundraising Transactions" (*Appendix XIII*) at the end of each fundraiser. The report shall show details of cash receipts and expenditures, and the profit or loss for the fundraiser.

3.2 CONCESSIONS

3.2.1 OBJECTIVE

Student operation of concession activities serves as an opportunity for student organizations to raise the money necessary for organizational expenses. A Concession Administrator instead of the Sponsor may be appointed by the Principal to handle concession activities.

3.2.2 CONCESSION GUIDELINES

- The Sponsor is responsible for the planning and supervision of concession activities.
- The Sponsor will be responsible for outlining the operation of the concession activity, the duties of adult supervisors and students.
- Students will perform the actual work for concession activities.
- The Sponsor is responsible for preparing and submitting to the Principal a Concession statement of receipts and disbursements the 1st school day after the activity.
- The Sponsor is responsible for clean up of concession activities.

3.2.3 SUPERVISION

The Sponsor is responsible for the supervision of students. The Sponsor is also responsible to remain on duty until clean up is completed.

3.3 PUBLIC PERFORMANCES

3.3.1 OBJECTIVE

Public performance is an integral part of a student's educational experience. Rehearsal and performance schedules shall not affect any student's academic performance.

3.3.2 PUBLIC PERFORMANCE GUIDELINES

- Off campus performances by any organization requires approval from the Principal. Authorization shall be obtained from the Superintendent and the Board. In conjunction with the parent's permission.
- The scheduling of rehearsal and production dates, times, and building facilities should be made with the Principal during the spring of the year preceding the activity.
- Participation in public performances is restricted to students who are enrolled in the sponsoring schools. Student participation from non-sponsoring schools requires approval from the sponsoring school's Principal.
- The Sponsor is responsible for preparing and submitting to the Principal, a statement of receipts and disbursements the first school day after the production.

3.3.3 SUPERVISION

The Sponsor is responsible for the direct supervision of the students and faculty members assigned as supervisors at the public performance. The Sponsor should be present at all rehearsals and performances. The duties and responsibilities of faculty members who are assigned as supervisors should be outlined by the Sponsor and given to the faculty members two days before the date of the event. The Sponsor is also responsible for remaining on duty until the building and/or premises are secured and no special supervision is necessary.

4. CHANGE IN PRINCIPALS

4.1 BACKGROUND

Changes in Principal at schools occur and should not impact on the day to day administration of school generated funds.

4.2 OBJECTIVE

To ensure that when the Principal changes occur, basic financial information is transferred to the new Principal

4.3 SPECIFICS

The accompanying form (Appendix XVIII) is to be completed by the exiting Principal and a copy of the completed form is to be forwarded to the School Superintendent immediately. Where possible, the form should be reviewed with and initialed by the new Principal in person.

The new Principal, upon receipt of the completed document, is to verify its accuracy and forward the original to the school superintendent. Any discrepancies should be clearly outlined. If discrepancies exist, a copy should also be forwarded to the superintendent of Business or his/her designee. The new principal should arrange for the signing authorities to be updated with the financial institution.

APPENDICES

**PATERSON SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
DEFINITIONS**

Student Activity Funds – are used to account for funds derived from athletic events or other activities generated by students' participation; authorized to be spent by students and expended on behalf of students and shall adhere to state statutes and district policies in accordance to N.J.S.A 18A:19-14.

Board resolution - a district board of education will establish student activity funds by resolution (N.J.A.C 6A:23-2.17(a)).

Sponsor – a faculty member who is responsible for carrying out the tasks of an activity or organization.

Cash Receipts – deposits must be detailed and recorded daily. Receipts must indicate the date, source, purpose, account posted, and amount of each receipt.

Cash Disbursements – checks written to vendors must be accurate and recorded daily. Checks are recorded chronologically showing the date, payee, check number, description, account posted, amount, two signatures and must be supported by appropriate approved invoice/receipt.

Transfer Journal – A record of journal entries for transferring or adjusting amounts from one activity account to another. (N.J.A.C 6A:23-2.2(c).4

General Ledger – A summary and monthly balance of the cash receipts, cash disbursements and transfer journals for each account (N.J.A.C 6A:23-2.17(c)).

Bank Reconciliation – The cash account balance in the general ledger and bank balance on the bank statement are compared with each other on a monthly basis. The book balance should be equal to the bank balance after reconciling any difference by accounting for outstanding checks, deposits in transit, errors or adjustments (N.J.A.C 6A:23-2.17)

RESOLUTION TO ESTABLISH A STUDENT ACTIVITY ACCOUNT

WHEREAS, the students of the _____ School in Paterson, NJ want to participate in student activities that will be student-directed, funded through student-generated events and expended on behalf of the students; and

WHEREAS, these activities require the establishment of a Student Activities Account to be held at TD Bank North in Paterson, NJ; and

WHEREAS, the organization and management of this account will be consistent with established Board Policy; and

WHEREAS, the Principal of _____ will be responsible for working with the students and professional staff in implementing the policies adopted by the Board and providing guidance to the students;

NOW, THEREFORE, BE IT RESOLVED, that the _____ School is approved to establish a Student Activities Account; and

BE IT FURTHER RESOLVED, that this resolution shall take effect with the approval signature of the State District Superintendent and is being provided to the Board for advisory purposes.

**PATERSON SCHOOL DISTRICT
BANK INFORMATION
Attach to the Board Resolution**

School Name: _____ Date: _____

Board Resolution Number (require) _____

School Banking Arrangements:

The following represents all Student Activity bank accounts held in the name of the school:

Bank Name and Address	Bank Account Name	Names of Signing Authorities
	Paterson Public Schools Student Activity School Name	

Principal / Date

Assistant Superintendent Signature / Date

Accounting Supervisor Signature / Date

**PATERSON PUBLIC SCHOOL DISTRICT
ACTION FORM (FOR GRANTS)**

WHEREAS, Passaic County Council on Alcoholism & Drug Abuse Prevention, Inc has awarded a grant in the amount of \$_____ to _____ to maintain an active membership of 15 students in the REBEL2 School Chapter based Tobacco Prevention Program Chapter for the school year 2010-2011.

WHEREAS, the grant will be used to provide a stipend in the said amount to the REBEL2, Advisor/County Youth Coordinator for Chapter meetings and activities September through May.

WHEREAS, the Chapter will hold regular meetings throughout the year (minimum-one (1) meeting per month) to implement REBEL2 School Chapter activities as described in the Letter of Agreement.

NOW, THEREFORE BE IT RESOLVED, that the Paterson Board of Education approve acceptance of a check in the amount of \$_____ made payable to the Paterson Public Schools to be used for the REBEL2 Advisor/County Youth Coordinator stipend for Chapter meetings, projects and activities during September through May of the 2010-2011 school year.

Student Activity - Fundraising Approval Request

School Name John F. Kennedy High School

Club Name Printing Club or Fundraising Event

Grade

Purpose of Club/Fundraising:

Dates of Fundraising:

Term/ Election Description of Fundraising Event:

One year term ending the last day of school, Elections will be held the first Tuesday in June via close ballot. Voting requirement are those members who have attended at least 50% all club meetings. Clubs are required to maintain sign-in logs for one-year.

Proposed Budget (Attached)

Receipts Expected	\$10,500	Disbursements Expected	\$9,500
	Number of Expected Members	25	

Club Offices:

President	Vice-President	Treasurer	Secretary
Jane Doe	John Smith	Mary Money	Jim Typo

Faculty Sponsors Name Mr. Harry Mike

Faculty Sponsors Signature

Principal's Name Dr. Kenneth Wilson

Principal's Signature

Student Organization Number Assigned by the Principal # 12

Assistant Superintendents Authorization

Assistant Superintendent's Signature

Student Activity Annual Budget

N.J.A.C6A:23-2.2(d).2

School Name _____

Activity Name _____

Activity Number _____

Faculty Sponsor's Name _____

Receipts:

Last Years Actual \$ _____

Current Year Projected \$ _____

Proposed Year \$ _____

Disbursements:

Last Years Actual \$ _____

Current Year Projected \$ _____

Proposed Year \$ _____

Fund Balance:

Last Years Actual \$ _____

Current Year Projected \$ _____

Proposed Year \$ _____

List Proposed Receipts and Type:

List Proposed Disbursements and Type:

Type	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Budgeted Receipts	\$ _____

Type	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Budgeted Disbursements	\$ _____

**PATERSON SCHOOL DISTRICT
BUDGET/ACTUAL FOR FUNDRAISING EVENT**

School: PS 200

Fundraising Date: Saturday, June 4th 2009

Fundraising Activity: Car Wash

Purpose: Raise funds for the 8th grade graduation dance

Date	Description	Budget	Actual	
	REVENUE			
9/24/2008	200 Cars @ \$5.00 each	\$1,000.00		
6/4/2009	100 Cars @ \$5.00 each		\$500.00	<u>\$500.00</u>
	Total Actual Revenue			\$500.00
	EXPENSES			
9/24/2008	Soap for 200 cars	100.00		
9/24/2008	Towels for 200 cars	300.00		
6/4/2009	Soap for 100 cars		50.00	
6/4/2009	Towels for 200 cars		150.00	<u>200.00</u>
	Total Actual Expenditures			\$200.00
	TOTAL SURPLUS	\$	\$	\$300.00

This form shall be completed for each separate fundraising activity. Each day's receipts and disbursements shall be shown as single line items.

<i>Sponsor/Student Signature</i>	<i>Treasurer Signature</i>	<i>Principal Signature</i>
----------------------------------	----------------------------	----------------------------

**PATERSON SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
AUTHORIZATION FOR USE OF FUNDS**

School PS 200			Items Verified by _____
Date Requested _____			Date Verified _____
Activity – 8 th grade Graduation Dance		Organization # _____	Authorization # _____
VENDOR – DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL COST
			\$
Date Order Placed _____			Total Cost _____
<i>Student Officer's Signature</i>	<i>Sponsor's Signature</i>	<i>Principal's Signature</i>	
<i>Date</i>	<i>Date</i>	<i>Date</i>	

PATERSON SCHOOL DISTRICT

Check Request Form

Attach this form to invoice/register receipt. All expenditures must have principal or his/her designees signature.

Expenditure No: _____

Account Title: _____ Account Number: _____

DATE: _____ Check Number: _____

VENDOR: _____

AMOUNT: _____

Name of Activity: _____

Approval: _____ Date: _____
Principal/Vice Principal Signature

Approval: _____ Date: _____
Treasurer's Signature

Approval: _____ Date: _____
Sponsor's Signature/Student

Posted to Journal Signature: _____ Date: _____

PATERSON SCHOOL DISTRICT

SCHOOL # _____
 MONTHLY SUMMARY TRANSACTION REPORT
 SEPT. 1ST _____ JUNE 30TH _____

MONTH	BALANCE BEG OF MONTH	CASH RECEIPTS	BANK INTEREST	CASH DISBURS.	BANK FEES	BALANCE END OF MONTH
SEPT.		\$ -		\$ -		\$ -
OCT.						
NOV.						
DEC.						
JAN.						
FEB.						
MAR.						
APR.						
MAY						
JUN.						

PATERSON SCHOOL DISTRICT
SCHOOL # _____
CASH DISBURSEMENTS AND OTHER DEBITS (N.J.A.C6A:23-2.17(c).2)
FOR THE MONTH ENDING _____

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT
TOTAL				\$ -

PATERSON SCHOOL DISTRICT
BANK RECONCILIATION(N.J.A.C6A:23-2.17(c).3)

SCHOOL: _____

Name of Bank: _____

Account #: _____

Prepared by: _____
Treasurer

Approved by: _____
Principal

MONTH: _____

BANK BALANCE _____

ADD: DEPOSIT IN TRANSIT

DATE:	AMOUNT:	DATE:	AMOUNT:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TOTAL DEPOSIT IN TRANSIT \$ -

SUBTOTAL \$ -

LESS: OUTSTANDING CHECKS

CHECK#	AMOUNT:	CHECK#	AMOUNT:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

ADJUSTED BANK BALANCE: \$ -

CHECKBOOK BALANCE: _____

ADD: INTEREST EARNED _____

CHECKBOOK ERROR (+/-) _____

LESS: SERVICE CHARGE _____

LESS: CHECK(S) RETURNED FOR INSUFFICIENT FUNDS _____

ADJUSTED CHECKBOOK BALANCE: \$ -

DIFFERENCE \$ - *Note: Difference must be explained in detail*

The adjusted book balance less recorded receipts not deposited in the bank, plus recorded checks that did not clear the bank shall be equal to the ending bank balance

Final Accounting for 8th Grade Graduation Dance Event
N.J.A.C6A:23-2.2(d).2

Cost for the 8 th Grade graduation dance	\$450.00
Fund raised - Bake sale (Feb. 14 th)	-100.00
Fund raised - Car Wash (June 4 th)	<u>-300.00</u>
Unfunded Balance to be	<u>50.00</u>
Cost per Student	
25 students \$2 each	<u>-50.00</u>

Attach this report to the last fundraising event for the accountant's review (N.J.A.C 6A:23-2.17(c)3).

Principal

<i>Sponsor's Signature</i>	<i>Student Officer's Signature</i>	<i>Treasurer Signature</i>
----------------------------	------------------------------------	----------------------------

<i>Date</i>	<i>Date</i>	<i>Date</i>
-------------	-------------	-------------

Student Activity Check list

Must submit Student Activity checklist with Bank Reconciliation completed.

SCHOOL: _____

Months Completed: _____

(Please check off every box applicable)

- Bank Reconciliation** (properly completed)
- Proper Signature on Bank reconciliation
- Bank Reconciliation Balance agree with the account balance (Monthly Financial Sheet)
- All documentation (Bank statement, canceled checks, deposits) maintained and attached to the reconciliation.
- Principal directly overseeing that a separation of duties is maintained on the student activity funds?

- Bank Statements** (properly completed)
- Cancelled checks (front & back)

- Cash Receipt Journal** (properly completed)
- No activity for Cash Receipts for the months of** _____
- Pre-numbered receipts properly completed and signed by the receiver, and cash or checks are properly checked off.
- Funds deposited within **24** hours of receipts.
- Copy of deposit slip attached to Pre-numbered receipt.

- Cash Disbursement Journal** (properly completed)
- Cash Disbursements for the months of** _____
- Checks signed by authorized signer (2 signatures on checks)
- Made copies of all checks written
- Check Request Form for all checks issued
- Authorizations for use of Funds form properly completed and have authorized signatures.
- Original vendor's invoice, register receipt etc.)
- Voided checks included in the month's reconciliation and marked "VOIDED". Check # listed on your disbursement journal in numerical order.

- Monthly Financial Sheet** (properly completed)
- Cumulative Report of cash receipts, cash disbursement, interest, and fees (balance to bank reconciliation)

Principal's Signature

*By signing this form, I am certifying the accuracy of its contents and will be held accountable thereof.

**PATERSON SCHOOL DISTRICT
BANK INFORMATION & UPDATES
Attach to the Board Resolution**

School Name: _____ Date: _____

Board Resolution Number (require) _____

School Banking Arrangements:

The following represents all bank accounts held in the name of the school:

Bank Account Name	Bank Name and Address	Bank Account Number	Names of Signing Authorities	Bank Balance (1)

Please be sure to attach:

- This is an update as a result of signatory change/s.
 - A copy of the most recent bank statement for each of the accounts listed above
 - A copy of the most recent bank reconciliation for each of the accounts listed above
- (1) Bank balance on date of change per school accounting system.

Principal / Date

Superintendent Signature / Date

School Business Administrator Signature / Date

Forward to the Accountant annually for audit purpose

**PATERSON SCHOOL DISTRICT
Guidelines for School Generated Funds**

Changes in Bank Signatory for Student Activity Account

School Name: _____

Date _____

Transfer of responsibilities for the Student Activity account.

I have reviewed the bank reconciliations and agree that it appears to accurately represent the financial position of the school with the following exceptions:

Current Principal/Treasurer - Date

I have reviewed the bank reconciliations and agree to the best of my knowledge and documentation provided the information represent an accurate representation of the Student Activity finances.

Incoming Principal/Treasurer - Date

Superintendent's Signature _____

School Business Administrator Signature _____

Form **W-9**
 (Rev. October 2007)
 Department of the Treasury
 Internal Revenue Service

**Request for Taxpayer
 Identification Number and Certification**

Give form to the
 requester. Do not
 send to the IRS.

Print or type
 See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ----- <input type="checkbox"/> Other (see instructions) ▶	<input type="checkbox"/> Exempt payee
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social Security number — —
or
Employer identification number —

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶

<http://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3>



DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
Trenton NJ 08695-0269

JON S. CORZINE
Governor

BRADLEY I. ABELOW
State Measurer
IN REPLY RESPOND TO:

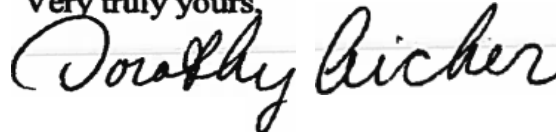
August 20, 2007

Paterson Public Schools
33-35 Church Street
Paterson, NJ 07505

Dear Purchasing Officers and Vendors:

Paterson Public Schools are an instrumentality of a political subdivision of the State of New Jersey and is exempt from sales and use taxes, pursuant to Section 9 (a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.). An exempt organization certificate (ST-5) or number is not required for **Paterson Public Schools** to make tax exempt purchases. Your official letterhead or official purchase order signed by a qualified officer is sufficient proof for your vendor that you are exempt from paying the sales tax. Payment must be made by check, voucher or electronic payment from a government fund.

Federal agencies, New Jersey state agencies and municipal agencies making purchases in the amount of one hundred fifty dollars (\$150) or less from imprest funds may use the Exempt Use Certificate (Form ST-4) to be relieved of making such purchases by government check or voucher. The Exempt Use Certificate must be signed by a qualified officer of the agency. In the block marked "Purchaser's Certificate of Authority Number" on the Exempt Use Certificate, the words "Governmental Entity" should be inserted. In the block provided for the exempting citation, the indicia "9(a)" should be written. The name and position of the person dealing with the vendor must be given at the bottom of the certificate. We are enclosing a copy of the Exempt Use Certificate for your convenience.

Very truly yours,


Dorothy Aicher
Tax Services Specialist
Regulatory Services Branch

DA:nd
Enclosure

FEDERAL TAX ID #22600 2199W
STATE TAX ID #690220 151