



Lakewood School District's

2023-2024

STUDENT ACTIVITIES HANDBOOK



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Superintendent of Schools

MISSION

The Lakewood Board of Education's mission is to provide a well planned program of activities that will enrich the schools' curriculum, provide new learning experiences, promote interest in classroom work and improve morale and discipline.

OBJECTIVE

The Lakewood School District encourages students to participate in student organizations and activities, in order to gain valuable experiences and opportunities.

DEFINITION

Student activities/clubs 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.

The Superintendent shall authorize all student activity programs.

The Principal shall submit a completed Student Activity Request form & Student Activity Roster Sheet to the Superintendent prior to submitting a request for Board approval. Any faculty meeting requesting to be an Advisor for a club/activity posted, must submit to the Principal, a completed:

- 1) Student Activity Request Form
- 2) Student Activity Membership Roster (Must have 10+Students)
- 3) An activity budget for the year.

Weekly attendance sheets must be maintained on the District's Google Spreadsheet.

In order to be paid, a copy of all weekly attendance sheets must be received by the Payroll Department.

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.

MEMBERSHIP

Membership in organizations or student activities is open to all students.

RESPONSIBILITY

The responsibility of student activities is the collaborated effort of administration 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:

- Maintaining and overseeing all student organizations and activities.
- Maintaining accurate and appropriate financial records for student activity funds with the assistance of the Student Activities Treasurer.
- Having all fundraising events approved by the Superintendent and Board of Education.
- Depositing funds as per Board Policy (within two days).
- Approving authorizations for the use of funds and requests for payment in accordance with Board Policy.
- Ensuring that funds are expended in accordance with the Districts policies
- Performing periodic reviews/audits to ensure adherence to policies, procedures, rules and regulations
- Submitting reports/records to the Business Office for year-end for audit.

Club Advisor: The Club Advisor role is that of adviser, planner, facilitator, counselor, evaluator, and instructor. The duties and responsibilities of the Advisor are as follows:

- Seek approval by the principal, Superintendent and Board of Education for activities and fundraising efforts.
- Preparing the annual activity budget for the Principal's approval.
- Adhering to administrative regulations, in accordance with Board Policy, while working with students.
- Supervising the tasks of the organization/activity group.
- Accounting and reporting receipts and disbursements from fund raising drives to the school's student activity's Treasurer.
- Requesting purchases and expenses for student sponsored activities from the Principal.

Club Advisors **may not drive a student to or from school, or to or from an event, as per Board Policy.**

Club Advisors may not communicate with students and/or their parents via text messaging.

All communications must be via District EMAIL. Personal email communications are prohibited.

School Business Administrator: The School Business Administrator is responsible for developing a proper system of internal controls for managing student activity funds.

MEETINGS AND CLUB'S ACTIVITIES

All meetings and activities of student organizations must be held on school premises and school regulations shall be adhered to at all times. The Advisor shall be present at all meetings and activities of the student organization. Specific permission shall be obtained in writing from the Principal and approved by the Superintendent and Board of Education in order to hold an activity of a student organization off school premises.

SOURCE OF FUNDS

Student activity funds are derived from conducting activities that are supported by students and require their participation. Funds are generated from various sources, such as school newspapers or publications, yearbook, fundraising drives, concession sales, etc. All funds **MUST** be accounted for in the **student activity fund**.

ALL donations received must be Board approved.

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

- **Collections for the Board, 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., Pepsi/Coke 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.**
- **Donations, unless the donation resulted from the direct participation of the students in an activity.**
- **Activities that are part of the State's instructional program.**
- **Collections of membership dues.**

USE OF FUNDS

Organization or activity funds are used solely for the stated purpose as intended by the organization or activity. **When fundraising, the purpose of the collected funds must be specifically stated.**

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.**

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.

PUBLICITY

Student organizations may advertise their student activities through morning announcements, posters, activities board, the school newspaper, or other approved publicity medium. **The Superintendent of the District shall approve advertising to the community.**

INTIATION / HAZING

Formal initiation ceremonies with invited parents and friends are encouraged. Informal initiation ceremonies that embarrass or ridicule prospective members are prohibited. Hazing in any form **shall be prohibited.**

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 10 years by the Principal of each school. It is recommended that organizations also maintain a file of all business and financial transactions for 10 years. The discarding of records at anytime shall comply with the State's record retention laws.

FINANCIAL PROCEDURES

The Board 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 **Principal** within each school is responsible for managing the financial affairs of its school's activity fund. **The Advisor** is responsible for ensuring that receipts and disbursements for sponsored activities are properly accounted for.

BUDGETS

A budget must be submitted to the Principal for approval at the creation of an organization/club each year. It must be prepared prior to receiving Board approval, and should be completed by the Advisor 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 yearly budget, budgets should be completed for activities sponsored during the school year. Also, budgets must 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 10 years.**

ACCOUNTABILITY

Accountability for student activities rests with the student members, faculty Advisors, and the Principal. It is imperative that the persons directly involved in administering the student activity accounts closely follow the guidelines established 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 and Business Administrator

Activity Account

Each school shall establish a student activity interest bearing checking account, with the approval of the Business Administrator and Board, to order to process its activity funds. The funds for student activities shall be separated from the funds in the Board's account. An activity account number is assigned to every organization/club. The account number is used to track transactions of the organization or activity. **All funds must be deposited within two days, as per Board policy.**

Transaction Recording

Bookkeeping and recording of transactions are completed by the Student Activities Treasurer. Activity account balances are verified by sending a statement of cash receipts and disbursements summary to the Advisor every month for review and reconciliation. **Errors detected on the statement shall be resolved with the Principal immediately.** The day-to-day procedures for recording student activities transactions are as follows:

- The resolution for the Board's approval of an activity fund shall be maintained by the Principal and Student Activities Treasurer.
- 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, specific purpose and amount.**
- Payments of cash and checks shall be recorded in a Cash Disbursement Journal on the actual day of payment showing date, vendor, check number, purpose and amount.
- **“Check Request Form “used for the payment of expenses shall be attached to the corresponding invoice for filing.**
- Activity funds transferred to another fund shall be recorded in a Transfer Journal by using journal entries.
- “Funds Transfer Authorization” used for funds transferred between activities shall be prepared 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” should be prepared using the General Ledger or Cash Receipts and Cash Disbursement Journals.
- Perform a bank reconciliation **monthly** and attach to it, supporting documents such as a list of outstanding checks, a “Summary of Cash Receipts and Disbursement” and the bank statement.
- The bank reconciliation shall be reviewed, signed and dated by the **Principal.**
- 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 **25th** of the month for the preceding month.
- Before **June 30th**, of the school year the Principal and Student Activities Treasurer shall make an appointment with the Business Administrator to transfer books of original entries and all supporting documentation in preparation for the current fiscal year end audit.

REVENUES

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:

Receipts

- **Collections shall be substantiated by pre-numbered receipts, pre-numbered tickets, cumulative totals and other supporting evidence.**
- Collections from decentralized locations shall be accounted for everyday.
- Records of collection shall be maintained. **Unsold tickets shall be available for review.**
- Bank deposits shall be made within **two school days of collection.**
- **Overnight deposits shall be maintained in a 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.
- An “Activity Deposit Form” (*Appendix IV*) form shall be completed by the Advisor in preparation for collections to be deposited by the student activity Treasurer on behalf of the Principal.
- 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.

EXPENDITURES

Expenditures include two fundamental areas: purchasing and disbursements. 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 to substantiate the payment.**

Also, the students, Advisor, and the Principal shall authorize the use of student activities funds. **The Principal considers the recommendations of the students and Advisor before approving all disbursements of funds.**

Purchasing

- 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 initiated by the Advisor and completed by the Principal shall support all disbursements for goods and services. This form can also be adapted to support claims against student funds.
- The Advisor fills-in on the form, the school, date requested, organization name, description, quantity, unit price if known, and cost. The form is signed and dated by a student officer and the Advisor, and it is submitted to the Principal.
- The Principal must approve the authorization before the order is placed. The form is then completed, signed and dated by the Principal. A copy is given to the Advisor and Student Activities Treasurer for filing.
- The Advisor verifies receipt of the items and compares them to the order placed. If correct, the Advisor 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 and Student Activities Treasurer along with a “Check Request Form” for payment.
- Discrepancies between the invoice, funds authorization form and items received should be brought to the attention of the Principal and Student Activities Treasurer and be resolved prior to payment.
- The Lakewood School District is a tax-exempt organization. Completion of the state tax-exempt form should accompany all purchases. **Reimbursement for sales taxes shall not be granted.**
- **All purchasing laws apply to the student activity accounts. Refer to Title 18A:18A, Board of Education Policy (3324.1), and the District’s Purchasing Manual.**

Disbursements

- **Check payment shall bear two authorized signatures, the Principal and the student activity Treasurer.**
- Payment shall be made only from an original invoice.
- Checks should be made payable to a company for invoiced items and not to an individual for invoiced items. **Checks shall not 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.
- A “Check Request Form” shall be completed by the Advisor for non-invoiced items, i.e., services rendered, and shall be submitted to the Principal and Student Activities Treasurer for authorization and processing of payment.

- The Advisor shall complete a “Check Request Form” for payment to another fund, i.e., athletic fund.
- Request for payment of expenses shall be substantiated by proper documentation.
- **Letters of correspondence, contracts, authorization for use of funds, packing slips and other supporting documents shall be maintained in the Principal’s office, with a copy of all maintained by the Student Activities Treasurer.**

AUDITING PROCEDURES

The Board will be conducting self-assessment 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 Board 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
- ✓ Accuracy and completeness of accounting and financial records
- ✓ Proper substantiation of receipts and disbursements
- ✓ Consistency in Advisor authorization for purchases and payments
- ✓ Proper approval by the Principal, Superintendent and Board for purchases, payments and fund raising events

The Principal and Student Activities Treasurer shall provide the auditor with information as requested to complete the review.

FUND RAISING ACTIVITIES

Organizations may engage in fund raising activities to provide funds to meet their objectives. .
The Principal, Superintendent and Board must approve all fundraising efforts.

Fund Raising Guidelines

- Notification to Principals for organizations to conduct fund raising activities in District's buildings shall be approved in writing by the Superintendent, and approved by the Board of Education.
- 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 Advisor, at the close of the school day in which the money was collected, shall give collections of money to the Principal to lock in a safe. A receipt shall be given to the Advisor as proof of the amount of money received from the Advisor.
- 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 fund raising activity are not allowed to win a contest or prize.**
- The Advisor shall complete and submit to the Principal a "Detailed Report of Fundraising Transactions" at the end of each fundraiser. The report shall show details of cash receipts and expenditures, and the profit or loss for the fundraiser.

DANCES/SCHOOL EVENTS

School sponsored dances/events should take place so that students may have the opportunity to develop social skills and habits consistent with the proper use of leisure time. Through proper planning and organizing, the students can develop leadership skills. Each school may provide three types of dances: formal, semiformal, and casual. Dances/events should be well organized and advertised so that all students from the hosting school will have an opportunity to participate.

Guidelines for Dances/school events

- Advisors shall submit proposed dates for dances for the upcoming school year.
- A request to use school facilities and to schedule a dance shall be completed and entered in School Dude. A request must be sent in writing by the Advisor and approved by the Principal, Superintendent and Board.
- A set-up and clean-up schedule shall be completed by the Advisor and submitted to the Principal for approval, one week in advance of the dance.
- The Principal shall approve the price of dance admissions tickets.
- Security for dances must be scheduled with the Director of Security, three weeks prior to a dance/event.
- **The Advisor is accountable for dance tickets which should be serially-numbered and accounted for.**
- Students from other schools and/or school districts may NOT be admitted to dances, as per LBOE policy.
- The sponsoring organization and the Principal shall determine the appropriate attire for the dance.
- School rules and regulations must be followed at all dances and school events.
- Administrators do not get paid for attending school dances/events.

Supervision

The Advisor is responsible for the direct supervision of the students and faculty members assigned as supervisors of the event. The duties and responsibilities of assisting faculty members should be outlined by the Advisor and given to the faculty members two days before the date of the dance. The Director of Security must be notified in writing, and given a projected number of anticipated participants, in order to properly cover the dance, in order to ensure the safety of all students and staff in attendance. **Each school will cover the cost of Security.** The Advisor is also responsible for remaining on duty until the building and/or premises are secured and no special supervision is necessary. **Administrators do not get paid for attending dances.**

CONCESSIONS

Student operation of concession activities serves as an opportunity for student organizations to raise the money necessary for organizational expenses. **Concessions must be overseen by a faculty member.** Students may **not** operate a concession alone.

Faculty members may NOT leave school to purchase Concessions during their contractual school day.

Guidelines for Concession

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

Supervision

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

PUBLIC PERFORMANCES

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

Guidelines for Public Performances

- Off campus performances by any organization requires approval from the Principal, Superintendent and Board.
- The scheduling of rehearsal and production dates, times, and building facilities should be made with the Principal at the start of each new school year.
- The Advisor is responsible for preparing and submitting to the Principal, a statement of receipts and disbursements the first school day after the production.

Supervision

The Advisor is responsible for the direct supervision of the students and faculty members assigned as supervisors at the public performance. The Advisor must be present at all rehearsals and performances. The duties and responsibilities of faculty members who are assigned as supervisors should be outlined by the Advisor and given to the faculty members two days before the date of the event. The Advisor is also responsible for remaining on duty until the building and/or premises are secured, and all students have been picked-up safely.

TRAVEL ACTIVITIES

Travel to off-campus locations, such as field trips, tours and excursions, is considered to be an integral part of the educational process.

Guidelines for Travel Activities

- Travel to off-campus locations requires approval from the Principal, and approved by the Superintendent and Board of Education.
- Educational trip documents shall be completed and approved in accordance with District's policy and procedures.
- Travel arrangements are to be made through the district.
- One adult chaperon shall accompany every ten students, with a minimum of two adults chaperons shall be on every trip.
- Students and chaperons shall travel together at all times.

Supervision

The Advisor and adult chaperons are responsible for the supervision of students while off-campus.

EMERGENCY PROCEDURES

The activity Advisor is responsible for the care and well being of each student or individual in their organization.

Procedures for Care of the Injured

- The Advisor shall make an attempt to remain with the injured person to provide immediate supervision.
- Assistance should be obtained from any other able bodied individual.
- Trainer or paramedic assistance should be obtained if needed.
- Parents and school administration should be notified.
- An incident report shall be filed in all cases.
- Advisors must follow-up on the condition of the injured person.

Medical Information

The Advisor must maintain a copy of medical records for student activity members requiring special need or assistance.

Hazardous Conditions

Activity Advisors must promptly report any potentially hazardous conditions to the Principal.

APPENDIX

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
CHECK REQUEST FORM**

CHECK REQUEST

CONFIRMATION

Activity Fund # _____

Date: _____

Attach Invoice or Bill

To the Treasurer: Draw check for \$ _____ chargeable to _____ Fund

Payable to _____
(Include address if not given on attached bill)

Write below the nature of payment covered by this request.

Signature of person requesting payment _____

Principal's approval _____

..... **Do Not Write Below This Line**

Check Number _____ Main Office Secretary _____

Requested by: _____

Student Activities Treasurer's Name: _____

Student Activities Treasurer's Signature: _____ Date: _____

Check Number _____

Mailed On _____

Mailed To: _____

Amount of Check _____

Charged Against: _____

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
ACTIVITY DEPOSIT FORM**

School Name

Date

Number

Activity

Organization

DATE Receiv ed	SOURCE	CHECK# / CASH	AMOUNT	REASON / ACCOUNT TYPE
			\$	
		TOTAL	\$	

<i>Advisor's Signature</i>	<i>Principal's Signature</i>	<i>Amount Deposited</i>
<i>Date Prepared</i>	<i>Date Received</i>	<i>Date Deposited</i>

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE MONTH ENDED**

____/____/_____

SCHOOL NAME: _____

Account	Beginning Balance	Transfer		Receipts	Disburse- ments	Ending Balance
		From	To			
	\$	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$	\$

Procedures:
*Record the beginning monthly balance for each account in the column "Beginning Balance"
 For each account, record the transfers, cash receipts and cash disbursements in the appropriate columns.
 Compute the ending balance for each account by adding receipts to and subtracting disbursements from the beginning balance. Transfers "from" and "to" should be equal to zero. Record in each account line item.
 Compute the total beginning balance, transfers, receipts, disbursements and ending balance for all accounts. Record in the "Total" row.*

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
BANK RECONCILIATION
FOR THE MONTH ENDED**

____ / ____ / _____

School Name: _____

Ending Cash Account Balance (Book Balance)

(From Summary of Receipts & Disbursements – Appendix V) \$ _____

Adjustments: (Journal Entries)

Add: Interest Income \$ _____

Credit Memo _____

Other: _____ _____

_____ _____

Less: Bank Charges _____

Checkbook Fee _____

Debit Memo _____

Other: _____ (_____)

Adjusted Book Balance _____

Less: Deposits in Transit *(not on bank statement)*

_____ \$ _____

_____ _____

_____ _____

_____ (_____)

Add: Outstanding Checks *(see Appendix VII for list)* _____

Ending Bank Balance \$ _____

(From Bank Statement)

Advisor's Signature _____
Date

Principal's Signature Date

LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
LIST OF OUTSTANDING CHECKS
FOR THE MONTH ENDED

____/____/_____

School Name: _____

Item	Check No.	Check Date	Payee	Amount
				\$
			TOTAL	\$

LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
DETAILED REPORT OF FUND RAISING TRANSACTIONS
FOR THE PERIOD
To

Fund Raising Activity: _____

Purpose: _____

Date	Description	Receipts	Expenditures	Profit (Loss)
4/2/2001	Candy Co		\$ 30.00	
4/2/2001	Grade 2 (various students)	\$ 15.00		\$ (15.00)
	TOTAL	\$	\$	\$

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

Advisor: _____ **Date:** _____

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

School			Items Verified by
Date Requested			Date Verified
Activity		Organization	
DESCRIPTION		QUANT ITY	UNIT PRICE
			\$
Date Order Placed	Vendor		Total Cost
<i>Student Officer's Signature</i>		<i>Advisor's Signature</i>	
<i>Date</i>		<i>Date</i>	
<i>Principal's Signature</i>		<i>Date</i>	

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
FUNDS TRANSFER AUTHORIZATION
FOR THE MONTH ENDED**

— / — / —

School Name: _____

DATE	FROM ACCOUNT	TO ACCOUNT	AMOUNT	REASON
			\$	
			\$	

	<i>To: Advisor's Authorization</i>	<i>Principal's Approval</i>
<i>Date</i>	<i>Date</i>	<i>Date</i>

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
AUDIT CHECKLIST**
*For the year ended
June 30, _____*

School Name: _____

ITEM	DESCRIPTION	MONTHLY	YEARLY	SCHOOL'S √	ACCOUNTANT'S √
	Cash Receipts Journal		×		
	Cash Disbursement Journal		×		
	Summary of Receipts & Disbursements	×	×		
	Transfer Journal (if applicable)		×		
	Checkbook		×		
	Deposit Slips		×		
	Debit and Credit Memos		×		
	Money Receipts Book		×		
	Activity Deposit Forms		×		
	Original Bank Statements (July 01 – May 02)		×		
	Copy of Monthly Bank Statement	×			
	Cancelled Checks (July 01 – May 02)		×		
	Bank Reconciliations & List of Outstanding Checks	×	×		
	Copy of End of Year Letter to Bank		×		
	Authorization for Use of Funds		×		
	Check Request Forms		×		
	Invoices		×		
	Funds Transfer Authorizations		×		
	Detailed Report of Fund Raising Transactions		×		
	Other Supporting Documentation		×		

Principal's Signature

Date

Accountant's Signature

Date

**LAKWOOD SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
SELF-ASSESSMENT REVIEW**

For the period ending _____

School Name: _____

Item No.	Task	Yes	No	N/A	Comments
1	Are policies and procedures established by the Board for student activity accounts adhered to?				
2	Do pre-numbered receipts, pre-numbered tickets and forms used to substantiate collections properly accounted for and maintained?				
3	Are bank deposits made by the student activity Treasurer within 48 hours of collection?				
4	Did the Principal approve all fundraising events?				
5	Was a fund raising report prepared for each fundraising activity showing details of cash receipts and disbursements, and profit or loss for the fundraiser?				
6	Are deposit slips and student activity Treasurer tally slips accounted for and retained?				
7	Are "Activity Deposit Form" and receipts matched with bank deposit slips?				
8	Are bank deposits reconciled to the Cash Receipts book?				
9	Is the monthly bank reconciliation reviewed and signed off by the Principal?				
10	Is an "Authorization for Use of Funds" form completed and approved for all purchases?				
11	Is proper verification of receipt of items made, and do they agree with the items ordered?				
12	Do two authorized signatures appear on each check?				
13	Are checks pre-numbered?				
14	Are checks pre-signed?				
15	Are all checks (used, unused and voided) properly controlled and accounted for?				

Item No.	Task	Yes	No	N/A	Comments
16	Is payment made from an original documentation, i.e., invoice for invoiced items?				
17	Is a "Check Request Form" prepared for non-invoiced purchases, including transfers by check to other funds?				
18	Are letters of correspondence, contracts, authorization for use of funds, and other supporting documentation maintained in the Principal's office for 7 years?				
19	Are receipt amounts and payments recorded, on the actual date of occurrence, in the cash receipts and cash disbursement books, respectively?				
20	Is an updated checkbook balance kept on a timely basis?				
21	Are totals from the cash receipts, cash disbursement and transfer journals posted to the general ledger monthly? (optional)				
22	Is a "Funds Transfer Authorization" form completed for each transfer of funds between accounts?				
23	Are all financial and business records maintained for 7 years?				
24	Have agreed upon decisions made to dispose funds from inactive student activity accounts?				

<i>Principal's Review</i>	<i>Internal Auditor / Business. Office. Review</i>
<i>Date</i>	<i>Date</i>

This self assessment should be used as a monthly guide and self-check. The Business Office can request you to complete it at any time, at which time it must be signed and dated by the Principal and Student Activities Treasurer.

LAKWOOD SCHOOL DISTRICT

Student Activity Request

School Name _____

Club Name _____

Purpose of Club:

Meeting Dates of Club
each week:

Proposed Budget (Attached)

Receipts Expected \$ _____

Disbursements
Expected \$ _____

Number of Expected
Members _____

(Must be ten
or more)

Club
Offices:

President _____

Vice-President _____

Treasurer _____

Secretary _____

Faculty Advisor's Name _____

Faculty Advisor's Signature

Principal's Name _____

Principal's Signature

LAKWOOD SCHOOL DISTRICT

Student Activity REQUEST - SAMPLE

School Name **LAKWOOD SCHOOL DISTRICT**

Club Name **Printing Club**

Purpose of Club:

The purpose of the club is to publish a newspaper approximately every three weeks that informs readers of the Lakewood School District's happenings, provides a public forum for students and staff to express ideas.

Meeting Dates of Club: **Tuesday and Thursday**

Term and Election:

2023-2024 school year. Voting requirement are those members who have been at least 50% present to all club meetings.

Proposed Budget (Attached)

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

Club Officers:

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

Faculty Advisor's Name John Doe

Faculty Advisor's Signature

Principal's Name Rich Goldstein

Principal's Signature

LAKESWOOD SCHOOL DISTRICT

Student Activity Budget

School Name _____

Activity Name _____

Activity Number _____

Faculty Advisor'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	\$ _____

