Purpose

It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve Student Activity Funds.

The Board recognizes that student activities provide a valuable learning experience for students both from the specific activity and from the related fundraising, control, and disposition of funds associated with a club, society, organization, and class operations. The Board also recognizes the need to establish financial supervision and controls for the administration of such funds, as well as special purpose funds that are created to benefit students and/or the community. It is the intent of the Board that such funds raised by a student activity or organization within the school district are to be used solely for the benefit of the activity or organization which raised the funds.

Definition

For purpose of this policy, student activity funds shall include the funds of Building Administrator-approved student groups. This includes sports teams that do not have a separate booster club account. Student activity funds shall be raised by students and expended for a purpose related to the activity; with student participation in the decision making process regarding these areas. Student activity funds are not part of the school district funds.

Authority

In accordance with SC 511 of the School Laws of Pennsylvania (1949), the Board directs the development, promulgation and adherence to regulations governing the procedures to be utilized as they relate to student activity funds.[1]

It is the Board’s intention to have such practical procedures which follow generally accepted accounting and/or auditing practices implemented and scrupulously followed within the operation of the Quakertown Community School District.

Should funds be left in an inactive account for one (1) year from the last deposit or withdrawal, the funds shall be deemed to have been committed and will be dispersed to a newly created general student activity account that will be subject to the student activity fund guidelines.
In no instance are student activity funds to be used to supplant or replace allocations of the general fund, nor does the Board intend that student activity funds shall become the source of funds to be used at the discretion of any one individual to cover expenditures for which no other provision has been made through the normal budgetary process.

**Delegation of Responsibilities**

The Superintendent or designee is responsible for developing and implementing administrative procedures governing student activity funds.

Activity advisors are responsible for working with students in assigned activities and ensuring compliance with policy and procedures by the student organization.

For student activity funds, the organization’s student treasurer and faculty advisor are responsible for maintaining records of all funds collected and disbursed and submitting required reports to the school principal, who in turn submits to the Business Office.

**Guidelines**

All funds collected by student organizations shall be deposited in a student activities fund in a bank designated by the Board.[1][2]

No school-sponsored student organization is permitted to establish an account separate from the student activities funds.

Funds collected shall be turned in to the custodian of the funds before the end of each school day, and they shall be safeguarded until deposited.

Disbursements from such funds shall be made only by check upon the request of the authorized advisor and the approval of the fund custodian. Disbursements shall be supported by invoices or verified documentation.

All purchases of materials or supplies by any organization, club, society or group, or by any school or class shall be made by the purchaser in accordance with the requirements of law.[1][3]

The student activity fund shall be audited annually during the school district’s established audit.[4]

**Graduating Classes**

Upon graduation, the funds raised by each class and remaining unspent shall be distributed in a manner consistent with the wishes of the class officers. The school principal or designee shall counsel the officers with regard to a suitable and appropriate class gift.

Funds shall not be held in the student activity fund for reunions or other post-graduate affairs for any class.

The class account will be closed within three (3) months from graduation. Any remaining funds will be transferred to a general student activity account.

**ADMINISTRATIVE REGULATION**
Legal

1. 24 P.S. 511
2. Pol. 608
3. 24 P.S. 807.1
4. Pol. 619
24 P.S. 440.1
24 P.S. 623
Pol. 811

Last Modified by Alice Bishop on July 29, 2015