

POLICY C-3
ACTIVITY ACCOUNTING/PETTY CASH ACCOUNTS

The board may establish petty cash accounts by resolution. All petty cash funds will be audited annually at the same time as the general fund budget. The board shall also receive monthly reports of the expenditures from and reimbursements to each petty cash account.

1. **Activity Funds** shall include all monies collected at attendance centers by teachers, secretaries and Principals.
2. The Superintendent of Schools shall exercise general supervision over all activity fund accounts; each Principal shall be directly responsible to the Superintendent for the proper accounting of activity funds collections, transfers, and disbursements. Each school secretary shall work directly with the school Principal to provide accurate accounting records of all activity money.
3. Each above named employee must further recognize that he/she is an agent of the Board of Education in collecting, dispersing, and otherwise controlling various "activity funds."
4. A pre-numbered receipt book system shall be maintained, by each employee who regularly collects "activity funds."
5. Each separate activity fund shall have a designated treasurer - normally, the Principal and - a secretary, both of whom shall sign each check and/or voucher.
6. All disbursements shall be by check and no check shall be written or approved, which is not covered by an adequate balance with the proper "line item" of the activity account.
7. The various accounts which may be established within the activity fund must fall within one of the following categories:
 - A. **Fees and User Charges:** Book rental fees, food service collections, and similar accounts are the property of the Board of Education. All collections must be remitted to the Board on a regular basis and at the end of the fiscal year there shall be no monies remaining in this group of accounts.
 - B. **Gate Receipts:** All receipts collected from school sponsored events such as athletics, music, etc. shall be deposited in this group. All expenditures shall be made for the same general purpose (student activities), for which collected.

- C. School Project Accounts:** Collections from fund raising projects such as athletics, music, etc. shall be deposited in special line accounts. Upon the completion of the project or upon the call of the Superintendent and/or Board, such funds shall be transferred to the Board as provided in K.S.A. 72-7062.
- D. Student Organization Accounts:** Classes, organizations, or clubs may raise funds and expend the same through activity accounts. Such accounts shall be maintained under the supervision of officers, sponsors and the school Principal.
- E. Special Revolving Accounts:** The Board of Education may authorize sums to be used for special revolving accounts.
8. At the conclusion of each calendar month, the secretary shall prepare the monthly report, which shall list all accounts, the beginning balance, monthly receipts, monthly expenditures, and end-of-month balances. A copy of this report shall be provided for each administrator and Board members.
9. Funds which are collected for the Board such as fees and user charges shall be transferred at the end of each month or as required by the district Superintendent. These funds shall be placed in the general fund, or special fund where appropriate, and may be expended by the District Office for purchases and expenses approved by the Superintendent and/or Board.
10. The district Superintendent and Board Clerk shall maintain monthly records which will indicate: a) individual department budgets, b) transferred activity funds (fees and collections) which increase department budgets, c) expenditures against the total of a and b, and d) remaining balance available.
11. All expenditures against department budgets and transferred activity funds shall require approved district purchase orders and any remaining balance at the end of the fiscal year shall be merged with other district funds to fund the subsequent year budget.
12. Initially the following transfer funds shall be established within the West Elk Junior-Senior High Activity Fund:

| | | | |
|-----|-----------------------|-----|-------------------|
| 403 | Art | 418 | Gym Suits |
| 407 | Industrial Arts | 419 | Miscellaneous |
| 409 | Library | 421 | Music |
| 411 | Photography | 423 | Pipe Fund |
| 412 | Adult Lunch | 425 | Textbook |
| 413 | Student Lunch | 428 | Computer Disks |
| 414 | Reduced Student Lunch | 429 | Adult Breakfast |
| 415 | Adult Milk | 431 | Student Breakfast |
| 416 | Student Milk | 431 | Reduced Breakfast |
| 417 | Lock Rental | | |

13. In addition, the following “gate receipts” and student organization accounts will be authorized:

Activities

| | | | |
|-----|-----------|-----|------------|
| 501 | Athletics | 503 | Activities |
|-----|-----------|-----|------------|

Clubs/Organizations

| | | | |
|-----|-----------------------|-----|------------------------|
| 601 | Seniors | 621 | Drama |
| 603 | Juniors | 623 | Student Council |
| 605 | Sophomores | 625 | National Honor Society |
| 607 | Freshmen | 635 | JH Pep Club |
| 609 | 8 th Grade | 637 | JH Cheerleaders |
| 611 | 7 th Grade | 641 | Band Council |
| 615 | FFA | 632 | Choir Council |
| 620 | FHA | | |

14. All Activity Ticket and Adult Season Ticket money shall be divided on a pre-arranged basis (80/20) between the following funds: Athletics and Activities as proposed by the Principal.