

DARIEN PUBLIC SCHOOLS

Student Activities Accounting Manual
2016-2017

GUIDELINES TO STUDENT ACTIVITY FUND ACCOUNTING

INTRODUCTION:

Public school districts in the State of Connecticut have authority to establish and maintain student activity funds under Section 10-237 of the Connecticut General Statutes. Pursuant to this authority, the Darien Board of Education (the “District”) has adopted policies and procedures governing the establishment and use of Student Activity Funds and this accounting manual to implement such policies and procedures.

Under state law, student activity funds are considered District accounts and must be audited by the auditor annually in the same manner as all other accounts as required by law.

The following manual is established to govern procedures relating to student activity funds to ensure that efficient procedures are available for the creation, operation, management, supervision and culmination of such funds. These guidelines apply to all school district staff who raise or handle student activity funds or who are involved in fundraisers for or gifts to the school system.

PURPOSE OF STUDENT ACTIVITY FUNDS:

Connecticut General Statute 10-237 provides for Boards of Education to establish and maintain school activity funds that are used for the educational benefit of currently enrolled students. Student activity funds are to be used in ways that complement but do not conflict with instructional programs, that supplement but do not take the place of programs or services which should be funded through the regular district operating/capital budgets. The District is responsible for establishing procedures that define and regulate how and for what purposes expenditures from and donations to student activity funds can be made.

The raising and expending of student activity funds should promote the general welfare, education, and morale of the students and to finance the athletic and extra-curricular activities of the student body organization. The management of student activity funds shall be in accordance with sound financial practices, including sound budgetary and accounting procedures and thorough audits.

The Darien Public Schools appreciates and welcomes the generosity of community members’ and groups’ financial contributions to benefit student athletics and extra-curricular activities. At the same time, the District has an obligation to ensure proper oversight of student activity funds, including compliance with accounting requirements and equity requirements under Title IX of the Education Amendments of 1972 and its implementing regulations. As a result, aside from funds provided by the Board of Education, all financial support to athletic and extra-curricular activities must be processed through a student activity fund and comply with applicable procedures. This requirement applies to financial support to benefit student athletics or extra-curricular activities made by outside sources, including, but not limited to, individuals, community groups, parent-teacher organizations or associations, and booster clubs.

Regardless of the original source of funds used to finance school activities, the District is ultimately responsible for the funds raised in compliance with the fundraising section and how they are spent. As a result, administrators, coaches, teachers, and student activity advisors are responsible for ensuring these funds are processed and spent appropriately and in accordance with these procedures.

If Principals, coaches or activity advisors have questions regarding these regulations, please contact the District’s Director of Finance for clarification.

I. MANAGEMENT AND SUPERVISION OF STUDENT ACTIVITY FUNDS:

Establishment of Funds

Student activity funds may only be established with the written consent of the Director of Finance. A detailed listing of all approved student activity funds will be maintained by the Director of Finance. This listing will include the a) the name of the fund, b) the location of the fund, c) the authorized signer(s) of the fund, and d) the purpose of the fund. Financial records will be kept at individual schools, except for financial records relating to the General Student Activity Fund, which will be kept at the District's Department of Finance & Operations. Each school will maintain a detailed listing of authorized sub-accounts for each student activity fund. This listing will include a) a description of the sub-account, b) the coach or activity advisor responsible for oversight of the sub-account, and c) the purpose of the sub-account. Coaches and activity advisors may not establish separate funds or accounts in their names, parents' names, or the name of the any school for the benefit of their teams or activities.

General Student Activity Fund

The Department of Finance & Operations shall establish a General Student Activity Fund (the "General Activity Fund"). The General Activity Fund shall be established to maintain unrestricted donations made to the District to support general student activities and to maintain surplus funds, as defined herein. In lieu of fundraising or student fees, funds maintained in the General Activity Fund may be requested for use by coaches, activity advisors, or student groups to support student related activities. Use of such funds may only be used upon written request and requires approval of the Director of Finance. (see student activity fund/purchase approval form)

Surplus Funds

At the end of each school year, surplus funds maintained within a student activity fund or a sub-account of a student activity fund shall be identified and transferred to the General Activity Fund. Surplus funds are funds held within a student activity fund or a sub-account of a student activity fund that is considered to be in excess of the immediate cash needs of the student group. In general, the amount of surplus funds held at the end of each school year should be governed by the needs of the activity for which the funds are being maintained.

For each of the student activity funds held at the District's elementary schools, surplus funds have been defined as the balance of funds held in excess of \$1,000 at the end of each school year.

For all athletic, club or general sub-accounts, surplus funds have been defined as uncommitted funds held at the end of each school year in excess of the annual recurring disbursements made within the sub-account for the most recently completed school year. Uncommitted funds are defined as funds that have not been restricted or committed. Restricted funds are considered funds that can only be spent for the specific purpose stipulated by donors. Committed funds are considered funds that a) have been committed for a specific purpose that is considered nonrecurring in nature and b) the funds are expected to be disbursed within the subsequent school year. The amount and purpose of any restricted or committed funds held at the end of each school year should be documented by the coaches or activity advisor and shall be submitted for approval to the Director of Finance.

For student class sub-accounts, surplus funds may be carried forward each school year until graduation. Upon a class's graduation, the sub-account must be closed after all class obligations are paid. Any remaining funds shall be transferred to the General Activity Fund, with the exception of funds left by the class for purposes of providing future scholarships. Leaving funds for such scholarships must be approved by the Director of Finance and such funds shall be transferred to a separate account held for such purposes.

Interest earned on student activity funds will be considered surplus funds and shall be transferred to the General Activity Fund.

Use of Funds

Student activity funds may only be used to support authorized athletics, extra-curricular activities, and other school-related activities and are governed by state law and the rules and regulations of the Darien Board of Education.

Student activity money shall, insofar as possible, be expended in such a way as to benefit those pupils currently in school who have contributed to the accumulation of such money. Student activity funds may not be used for any purpose that represents an accommodation, loan, or credit to any person.

Oversight by Central Administration

The Darien Board of Education has designated the Director of Finance to serve as the treasurer of all school activity funds within the District, and the Principal, or his/her designee, of each school, and/or the Athletic Director as appropriate, to serve as trustee for the individual funds maintained in each school building. The Director of Finance shall have the responsibility and authority to implement all procedures and rules pertaining to the supervision and administration of student activity funds in schools in accordance with state law and established policies and regulations of the Darien Public Schools and the Darien Board of Education. The Director of Finance will update and distribute these procedures annually. Distribution will include but not be limited to the following: All Principals, Office Secretaries, Bursars at MMS and HS and Athletic Director. The Athletic Director will disburse to all coaches and staff.

Supervision of Student Activity Funds

Each Principal, as trustee for the fund, is responsible for all student activity funds within the school, including the proper handling and use of funds and compliance with District procedures. Each Principal or his/her designee is responsible for ensuring the maintenance of records identifying resources, obligations, and the origination of revenues through written receipts. The Principal or his/her designee must provide all required approvals for raising and spending student activity funds as provided in these procedures.

The Athletic Director shares responsibility with the Principal or his/her designee for supervising student activity funds for athletic teams, including the proper handling and use of funds and compliance with District procedures. The Athletic Director should maintain copies of records identifying resources, obligations, and the origination of revenues through written receipts. The Athletic Director is responsible for ensuring coaches comply with record keeping and approval requirements as provided in these procedures. In addition to the Principal or his/her designee, the Athletic Director must provide approval for raising and spending student activity funds for athletic teams as provided in these procedures.

Responsibilities for Student Activity Funds at the Team and Activity Level

Coaches, faculty advisors of student activities, or other staff members involved in the handling or spending of student activity funds are responsible for managing such funds in a manner that complies with District procedures, including the requirement that, aside from funds provided by the Board of Education, all financial support to athletic and extra-curricular activities must be processed through a student activity fund and comply with applicable procedures. Coaches and activity advisors must maintain financial records for their respective activity groups in addition to the records kept by the Principal or his/her designee.

Student Activity Fund Budgeting

The Darien Board of Education provides an amount of money for each athletic team and certain other student activities in its annual operating budget. Additional funds may be raised to augment these Board of Education funds through fundraisers, gifts/donations (refer to the District's gift policy), or direct assessments to student members. Funds raised must be deposited with the appropriate student activity account.

Athletic Teams

The Athletic Director in coordination with the Title IX coordinator (Human Resource Director) will assist in managing the District's efforts to comply with its obligations under Title IX. As part of considering compliance, before each athletic season starts, coaches of the respective activity will meet with the Athletic Director to establish a budget for the team. At this meeting the Athletic Director will confirm the funds in the Board of Education budget and the team's activity account (if any), review the team's planned spending for the year, and identify and address any potential Title IX compliance issues with the Director of Human Resources that might arise during the budgeting process.

If no Title IX compliance issues have been identified and there is a shortfall between funds on hand and anticipated purchases, the team can either hold a fundraiser or the coach can request that the athletes pay directly. All planned spending and fundraising must be pre-approved by the Athletic Director and Principal and/or designee. Approved budgets by the Athletic Director shall be provided to the Director of Finance for review and shall be maintained in the Department of Finance & Operations. Any team/club/organization can apply for and request funds through the general student account.

Audits

Student activity records and financial procedures shall be subject to periodic and random audits by internal personnel. In addition, as specified in Conn. Gen. Stat. § 10-237, the Town Auditor shall conduct an annual audit each year in the same manner as all other Town Accounts. Copies of the audit report shall be maintained as a permanent record.

Reconciliation and Periodic Reporting

Each month, the Department of Finance & Operations will assist the schools in reconciling the bank statement for each student activity fund. At the end (June 30th) and mid-point (December 31st) of the fiscal year, each school will prepare and provide a report identifying a) the balance of, and b) the detail of the activity within each student activity sub-account. This report shall be provided to the Department of Finance & Operations and to the advisor or coach overseeing the activity. Upon receipt, the advisor or coach shall review the detail of activity and compare such activity with their records of receipts and disbursements. Any discrepancies should be reported immediately to the Department of Finance & Operations. Upon approval of the advisor or coach, this report shall be provided to the Superintendent for review. Any significant reconciliation or

financial issues identified during the reconciliation and reporting process shall be communicated to the Board of Education by the Superintendent in a timely manner.

Sports and certain activities vary during the school year. Outside the season of a particular sport or activity, a coach or activity advisor may request financial status reports on demand as needed.

II. GENERAL PROCEDURES FOR RECEIVING FUNDS AND GIFTS:

All money collected to benefit an athletic team or student activity must be processed through a student activity fund.

Collection and Deposit of Cash and Checks

All money collected must be substantiated by duplicate-copy receipts, pre-numbered tickets, student lists, lists of items sold, or some other auditable record (“substantiating documentation”).

For all money collected, coaches and activity advisors, or other staff must complete the following steps:

1. The coach or activity advisor must count all receipts.
2. The coach or activity advisor must complete and submit a Deposit Form indicating the name of the team, student activity, or organization and the amount of receipts and provide the applicable substantiating documentation. Activity advisors of non-athletic groups and organizations must submit the Deposit Form to the Principal or his/her designee. Coaches must submit the Deposit Form to the Athletic Director.
3. The Principal, the Principal’s designee, or the Athletic Director, as the case may be, will verify the Deposit Form, receipts, and substantiating documentation.
4. The Principal, the Principal’s designee, or the Athletic Director, as the case may be, will deposit the money in the student activity account.
5. The Principal, the Principal’s designee, or the Athletic Director, as the case may be, will file the bank receipt with the Deposit Form and substantiating documentation and make the corresponding entry into the books.

All checks to be deposited should be endorsed immediately upon receipt, showing a restrictive endorsement (i.e., “For Deposit Only”). Deposits for field trips and team trips (or other monies to be re-disbursed) must be in the bank before check requests drawn against funds collected will be processed.

All checks should be made out in the name of a specific school with a notation as to the activity, trip, or purpose of the check. This procedure applies to checks from any school-related fundraising efforts. No third party checks may be accepted. At no time should checks be made payable to individual advisors, parents or coaches, nor are advisors, parents or coaches permitted to accept checks made out to themselves or to cash.

Coaches and advisors must turn over cash and checks on a daily basis to the Principal or his or her designee and obtain a receipt.

Required Approvals for Gifts or Donations

All gifts or donations to benefit an athletic team or student activity, whether monetary or in kind, must be pre-approved in the manner set forth below. Potential donors or school officials must complete a Contemplated Gift Form.

- Any gift of \$499.99 or less must be approved by the Principal before being accepted or deposited.
- Any gift of \$500.00 up to \$1,999.99 must be approved by the Superintendent of Schools before being accepted or deposited.
- Any gift of \$2,000.00 or more must be approved by the Darien Board of Education before being accepted or deposited.

Anonymous Gifts or Donations

Anonymous gifts or donations may be accepted by the District subject to the gifts and donation approval procedure listed above. While the District will honor donor requests to not publically acknowledge donors, any record maintained or kept by the District that includes the identity of the donor (e.g., a copy of a check) may be subject to disclosure under the Freedom of Information Act.

Fundraising

Any fund raising event, activity, or program must be reviewed for approval by the Principal or Athletic Director, as applicable, using a Fundraiser Approval Form. If a fundraising activity will require a withdrawal or disbursement from a student activity fund, then a Purchase/Payment Approval Form must also be submitted to the Principal as described in Section III, below. Accurate records with respect to distribution and receipts of inventories are required. Disbursements of funds raised through fundraisers must follow the same approval process as described in Section III, below. All contracts must be reviewed and approved by the Director of Finance.

Fundraising generally should be for a specific team, club or group based on financial needs. Fundraising goals shall be set and clearly communicated to donors in an effort to avoid raising surplus funds. Fundraising material shall clearly indicate the following: *“Amounts raised shall be used towards the designated purpose to the extent possible. In the event excess funds are raised, such funds shall be used to benefit the District’s student athletics and extra-curricular activities.”*

The majority of money raised should be for use in the current school year. All fundraising proceeds must be deposited in the student activity account. Cash should be deposited as cash and may not be converted into a personal check.

If a group no longer exists, has no student participation and does not have the intent to re-establish the group within the ensuing twelve months, the remaining funds will be considered surplus funds and be transferred to the General Activity Fund at the end of the school year.

In many cases, fundraising is a valuable learning experience for the students involved. Where age-appropriate, students should be involved in establishing the purpose for fundraising, developing methods of generating funds, and voting on the disbursements of funds. It is appropriate for coaches and advisors to guide the students in these processes, but it is inappropriate to “pressure” or overrule student decisions. In many cases this is a fine line, and common sense should prevail.

Monetary donations above the estimated value of the products or services being provided through a fundraiser (e.g., a donation of \$200.00 for a candy bar fundraiser) are subject to the gifts

and donations approval process described above. In addition, regardless of the estimated value of the products or services being provided through a fundraiser, donations in an amount between \$500.00 and \$1,999.00 must be approved by the Superintendent of Schools and donations in an amount over \$2,000.00 must be approved by the Darien Board of Education. As a result, coaches and activity advisors must keep records of individual donations and provide these breakdowns if the total amount raised exceeds the dollar thresholds described in the gifts and donations approval process above.

Games of chance/raffles are prohibited.

Use of Student Activities Revenues

From time to time, certain fundraisers/events will generate revenue without a specific purpose for expenditure. Those events may include: school pictures, lost books from the school library, Department Store and/or Supermarket giving campaigns.

Acceptable expenditures and uses of revenue from events listed above are limited to:

- Educational field trips and other activities planned for the benefit of students as recognition for accomplishments
- Student functions such as Open House, Parent Night, and Graduation
- Refreshments and snacks for meetings where the school serves as host for related activities for students. The expenditure from these functions requires an agenda and sign-in sheet
- Awards such as plaques, certificates, and school apparel in recognition of student accomplishments or service to the school or District
- Incentives for student involvement, participation and achievement
- Improvement of school communications such as bulletin boards, newsletters and signs
- School assembly services
- Student body social function costs
- Scholastic magazines for students
- Student organizational activities
- Need-based scholarships for students*
- Anything to support a student in school

*Scholarships may be granted to students at the discretion of the Principal, with approval from the Director of Finance. Scholarships must be documented using the Request for Scholarship Form and may not exceed \$50.00 for each event or the cost of attending a school-sponsored trip, whatever is greater. Eligibility for a scholarship will be determined based on an evaluation of the hardship impacting the student, including such considerations as eligibility for free and reduced lunch, household income and/or the loss of job by a parent or guardian. Scholarships may be used for school-related items, events, and activities, including, but not limited to, field trips, yearbooks, school-wide events sponsored by the school and/or PTO (such as the Sound Tigers and picnics), school apparel, and book fairs. Principals should use their own discretion and be guided by the principles addressed in these student activity procedures. Any questions concerning the appropriateness of a disbursement should be directed to the Department of Finance & Operations.

Prohibited Expenditures

Student activity funds should not be used to offset normal operating costs/expenses like paper, desks, chairs, etc. It is also inappropriate to use student activity funds for teacher conferences, teacher professional development, teacher coffees, and other lunches that do not specifically involve students.

Rebates

When receiving money for trips, an accurate record of student deposits and destination costs are imperative for a successful trip. A full rebate for students who withdraw at the last minute should be the general rule. However, if a withdrawal by a student would result in a penalty to the entire group because of group size requirements, it is acceptable to determine a reasonable rebate penalty. It is the coach's or activity advisor's obligation to make such penalties clear at the onset of student participation. When in doubt, contact the Principal and/or the Director of Finance. Rebates should be made in a timely manner.

III. GENERAL PROCEDURES FOR DISBURSING FUNDS:

Payments and Disbursements

Aside from funds budgeted by the Board of Education, payments for goods, services, or activities for a team or student activity generally must be paid directly by the District from the student activity fund. All purchases, withdrawals, and disbursements from student activity accounts ultimately must be preapproved by the Principal or his/her designee. In addition, for expenditures from student activity accounts relating to athletic teams, the Athletic Director must preapprove all purchases, withdrawals, and disbursements prior to approval by the Principal or his/her designee. Students are never authorized to make such purchases directly with a vendor. Coaches, activity advisors, and parents are not authorized to make purchases directly with vendors, except as noted in the "Reimbursements" section below. Disbursement checks may not be made out to "cash" and blank checks shall never be signed.

Disbursements for field trips, planned activities, or equipment should not be made or requested until all funds collected have been deposited in the bank. As several activities are generally served by one account, all activities must maintain a positive balance to avoid overdrafts.

Athletic Teams

All purchases, withdrawals, or disbursements from team activity accounts must be approved by the Athletic Director. With few exceptions, all purchases for the team must be made by coaches through the Athletics Secretary. The Board of Education will not pay for or reimburse any purchases that are made outside of established guidelines. Coaches should be the team's only contact with the Athletic Director and Athletics Secretary regarding purchases and payments.

Coaches requesting a purchase, withdrawal, or disbursement from a student activity account must complete the following steps:

1. The coach must complete and submit to the Athletics Secretary a Purchase/Payment Approval Form with supporting documentation (e.g., catalog information, event registration forms, etc.) that includes the cost and describes the goods, services, or events for which approval is requested.
2. The Athletics Secretary will process the request and forward the request to the Athletic Director who will review the Purchase/Payment Approval Form and supporting documentation for accuracy and will determine whether to approve the request. If the

Athletic Director approves the request, he or she will forward the request to the Principal or his/her designee for approval.

3. If the request is approved, a check will be issued and signed by the Principal or his/her designee or, alternatively, the Principal or his/her designee will make or authorize an electronic payment for the goods, services, and events. If payment is required after receipt of an invoice, the Principal or his/her designee will authorize such payment in the same manner upon receipt of the invoice.
4. Both the Athletic Director and the coach will retain a copy of the Purchase/Payment Approval Form, supporting documentation, and any receipts or invoices for record keeping.

Non-Athletic Student Activity Groups

Activity advisors requesting a purchase, withdrawal, or disbursement from a student activity account must complete the following steps:

1. The activity advisor must complete and submit to the Principal or his/her designee a Purchase/Payment Approval Form with supporting documentation (e.g., catalog information, event registration forms, etc.) that includes the cost and describes the goods, services, or events for which approval is requested.
2. The Principal or his/her designee will review the Purchase/Payment Approval Form and supporting documentation for accuracy and will determine whether to approve the request.
3. If the Principal or his/her designee approves the request for withdrawal/disbursement, he or she will issue a check signed by the Principal or his/her designee or, alternatively, will make or authorize an electronic payment for the goods, services, and events. If payment is required after receipt of an invoice, the Principal or his/her designee will authorize such payment in the same manner upon receipt of the invoice.
4. Both the Principal or his/her designee and activity advisor will retain a copy of the Purchase/Payment Approval Form, supporting documentation, and any receipts or invoices for record keeping.

Reimbursements

There are a limited group of purchases which can be made directly by coaches, activity advisors, or parents and then reimbursed through the student activity account (e.g., flowers for awards, gifts for seniors). These purchases must be preapproved by both the Principal or his/her designee and Athletic Director or Club Advisor, as applicable.

- Requests for reimbursement must be made using the Reimbursable Activity Approval Form and submitted to the Bursar.
- Reimbursements to individuals must be accompanied by original itemized receipts.
- Sales tax will not be reimbursed.
- Contact the Bursar for more information before the purchase is made.

Administrators reimbursing themselves for petty cash activities must have the reimbursement signed off by another administrator. IRS regulations require that payments to employees, no matter how small in amount, will be processed through payroll.

Blue List

Any team equipment (including uniforms) that is not returned at the end of the season is charged to the athlete on the schools' "Blue List". DHS has converted to an electronic Blue List (no paper forms any longer). Please contact the Athletics Secretary or the Bursar to place an athlete on the Blue List.

Use of Funds to Hire Supplemental Staff

Student activity funds should not be used to hire supplemental staff.

Banquets

Payments for banquets must be processed through the student activity account in the manner set forth above. Coaches, team members, or parents are not authorized to pay for a banquet in any other manner. Contact the Bursar in advance of the banquet for more information.

Senior Gifts

Gifts given to departing seniors are not an expectation of the athletics or other extra-curricular programs and are at the discretion of coaches and activity advisors. The value of gifts should not exceed \$25.00 per student. Funds must be on deposit in the student activity account to pay for the gifts (Board of Education funds may not be used). Contact the Bursar for more information.

Gifts for Coaches or Activity Advisors

Students and parents shall be discouraged from routine presentation of gifts to coaches or activity advisors. When a student or parent feels a spontaneous desire to present a gift to a coach or activity advisor, the gift shall not be elaborate, unduly expensive or cash. The Board shall always consider as welcome, in most cases more appropriate than gifts, the writing of letters to coaches or activity advisors expressing gratitude or appreciation. Any collections for coaches' or advisors' gifts must be made outside of any collections for other activities and should not exceed a value of \$50.00 dollars. Funds for coaches' or advisors' gifts must be held by a team or activity member or parent and may not be deposited into a student activity account. Contact the Bursar or Principal for more information.

Forms W-9 and 1099 MISC

Any vendor engaged to provide a service must complete and return an IRS Form W-9 which can be obtained at www.irs.gov. Payments to vendors reportable on IRS Form 1099-MISC will be paid through the normal student activity fund payment and disbursement process. Each school is responsible for identifying services that are subject to IRS Form 1099-MISC reporting requirements and obtaining a completed IRS Form W-9 from the vendor. All payments and disbursements will be entered into Munis by the Department of Finance & Operations. On an annual basis, the Department of Finance & Operations will prepare and file any required IRS Forms 1099-MISC. Any vendor who has any questions on this process or requests clarification should be directed to the Department of Finance & Operations.

**DARIEN PUBLIC SCHOOLS
CONTEMPLATED GIFT FORM**

Gift Information:

Donor(s): _____

Description and Purpose of Proposed Gift:

Is the value of the gift(s) \$500.00 or more? Yes _____ No _____
(donated materials or services should be estimated based on fair value provided)

If value is \$500.00 or more, place a check in one of the following categories of value for the proposed gift.

\$500 - \$1,000 _____
\$1,000 - \$2,000 _____
> \$2,000 _____

Prepared by: _____

Date: _____

Notes on actions taken by Superintendent of Schools, if any:

Notes on actions taken by the Board of Education, if any:

Has gift been accepted? Yes _____ No _____

Approved by*: _____

Date: _____

Accounting Information:

Activity Fund Location: _____
Activity Fund Sub-account: _____

* Any gift of \$499.99 or less must be approved by the Principal before being accepted. Any gift of \$500.00 up to \$1,999.99 must be approved by the Superintendent of Schools before being accepted. Any gift of \$2,000.00 or more must be approved by the Darien Board of Education before being accepted.

**DARIEN PUBLIC SCHOOLS
FUNDRAISING REQUEST FORM
PART 2 OF 2**

Fundraising Results:

Amount raised	\$ _____
Fundraising goal	\$ _____
Surplus (deficit)	\$ _____

Planned use of surplus funds raised:

(money raised should normally be used during the current school year; surplus funds raised are subject to transfer to the General Student Activity Fund to be used for the benefit of the District's student athletics and extra-curricular activities).

Prepared by: _____

Date: _____

Accounting Information:

Primary Activity Fund Location: _____

Primary Activity Fund Sub-account: _____

Amount deposited: _____

Secondary Activity Fund Location: _____

Secondary Activity Fund Sub-account: _____

Amount deposited: _____

Approved by*: _____

Date: _____

* All fundraising results shall be approved by the Principal, the Principal's designee, or the Athletic Director, as applicable.

**DARIEN PUBLIC SCHOOLS
STUDENT ACTIVITY FUND PURCHASE/PAYMENT APPROVAL FORM**

Purchasing Information:

Description of Purchase: _____

Vendor Name: _____
Address: _____

P.O. Amount: _____

Are sufficient funds available in the Activity Fund Sub-account?

Yes _____ No _____

Requested by: _____

Date: _____

Payment Information:

Payee Name: _____
Address: _____

Check Date: _____
Check Number: _____
Check Amount: _____

Is payment for services subject to IRS Form 1099-MISC reporting requirements?

Yes _____ No _____

If yes, obtain and attach Form W-9 Request for Taxpayer Identification Number and Certification.

Tax ID/SS #: _____

Requested by: _____

Date: _____

Accounting Information:

Activity Fund Location: _____
Activity Fund Sub-account: _____

Substantiating documentation attached:
(i.e. invoices, itemized receipts, registration forms, Scholarship Request Form)

Yes _____ No _____

Approved by**:

Date: _____

* Payments to vendors for services subject to IRS 1099 reporting requirements are required to be paid through the General Student Activities Fund. The General Student Activities Fund will then be reimbursed from the requesting activity fund location or sub-account.

** All purchases, withdrawals, and disbursements shall be approved by the Principal, the Principal's designee, or the Athletic Director, as applicable.

DARIEN PUBLIC SCHOOLS SCHOLARSHIP REQUEST FORM

Scholarship Information:

Name of Student: _____

Purpose of Scholarship (what is the intended use of scholarship?):

Estimated or actual cost of activity?	\$	
Portion to be contributed by student?	\$	
Amount of scholarship requested?	\$	

Describe the hardship impacting the student and what information was obtained to verify the hardship:

Amount of Scholarship authorized? \$ _____ *

Granted by**:		Date:	
Approved by**:		Date:	

* Scholarships may not exceed \$50.00 for each event or the cost of attending a school-sponsored trip, whatever is greater.
 ** **Scholarships may be granted to students at the discretion of the Principal, with approval from the Director of Finance.

**DARIEN PUBLIC SCHOOLS
STUDENT ACTIVITY FUND DEPOSIT FORM**

Deposit Information:

Cash	\$ _____
Checks	\$ _____
Other	\$ _____
Total	\$ _____

Description of Source and Purpose of Funds:

Collected by: _____
Deposited by: _____

Date: _____
Date: _____

Substantiating documentation attached: Yes _____ No _____
(i.e. duplicate-copy receipts, pre-numbered tickets, student lists, list of items sold)

Accounting Information:

Activity Fund Location: _____
Activity Fund Sub-account: _____

Does deposit require an approved Contemplated Gift Form? Yes _____ No _____
(if yes, attach copy of form)

Does deposit require an approved Fundraising Request Form? Yes _____ No _____
(if yes, attach copy of form)

Approved by*: _____

Date: _____

* The Deposit Form, receipts, substantiating documentation and required forms shall be approved by the Principal, the Principal's designee, or the Athletic Director, as applicable.

**DARIEN PUBLIC SCHOOLS
STUDENT ACTIVITY FUND TRANSFER APPROVAL FORM**

Transfer Information:

Transfer From

Transfer To

Activity Fund Location: _____

Activity Fund Sub-account: _____

Amount of Transfer: _____

Request for Transfer:

Requested by: _____

Date: _____

Approved by*: _____

Date: _____

* Transfers shall be approved by the Principal, the Principal's designee, or the Athletic Director, as applicable. Approval from the Director of Finance is required for any transfers from the General Student Activity Fund.

**DARIEN PUBLIC SCHOOLS
APPROVED STUDENT ACTIVITY FUNDS**

In accordance with the Darien Public Schools' Student Activities Accounting Manual, the following student activity funds have been authorized by the Director of Finance of the Darien Public Schools.

Name of Fund	Fund Location	Authorized Signor(s)	Purpose of Fund
Darien High School Student Activity Fund	Darien High School		
Middlesex Middle School Student Activity Fund	Middlesex Middle School		
Ox Ridge Elementary School Student Activity Fund	Ox Ridge Elementary School		
Tonkeneke School Student Activity Fund	Tonkeneke School		
Holmes Elementary School Student Activity Fund	Holmes Elementary School		
Hindley Elementary School Student Activity Fund	Hindley Elementary School		
Royle Elementary School Student Activity Fund	Royle Elementary School		