

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
Lampeter, PA 17537

Finance Committee Agenda  
October 28, 2024  
6:30 p.m.

1. 2023-24 Preliminary Budget Outcome
2. 2024-25 Projected Budget Outcome
3. Capital Project Financing
4. 2025-26 Budget Discussion
5. Policy Review
  - a. 614 – Payroll Authorization
  - b. 615 – Payroll Deductions
  - c. 616 – Payment of Bills
  - d. 617 – Petty Cash
  - e. 618 – Student Activity Funds
6. Monthly Reports
7. Items from the Committee

Book	Policy Manual
Section	600 Finances
Title	Payroll Authorization
Code	614
Status	Active
Adopted	April 1, 2019

### **Authority**

Employment of all permanent, temporary and part-time district personnel must be approved by the Board. The Board shall authorize payment of salaries to employees. Actions by the Board to employ staff on a contractual basis may include the name of the individual, position title, salary, period of employment, position classification, method of payment, and budget category to which the wages are to be charged.[1][2][3][4][5][6]

Actions by the Board to employ temporary or part-time personnel may include the name of the individual, position title, rate of pay, position classification, the maximum number of hours or days an employee may work, school or vocation assignment, and budget category to which wages are to be charged.

The minutes of Board meetings shall record all actions with regard to resignation, retirement, death or discharge of all employees, or nonretention of a temporary professional employee. Each action shall include the name of the employee, date upon which salary or wages will terminate, and position formerly held.

### **Guidelines**

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy may be required of all employees.

Salary or wages may be withheld for unapproved time off, in accordance with established procedures, by the Superintendent.

Overtime can be scheduled and paid only when authorized in advance.[7]

The payroll shall be certified by the Business Manager.

Legal

1. Pol. 302

2. Pol. 304

3. Pol. 305

4. Pol. 306

5. Pol. 308

6. Pol. 328

7. Pol. 330

[24 P.S. 406](#)

[24 P.S. 1001](#)

24 P.S. 1106

24 P.S. 1107

Book	Policy Manual
Section	600 Finances
Title	Payroll Deductions
Code	615
Status	Active
Adopted	April 1, 2019

### **Purpose**

The Board may, at its discretion, act on behalf of individual employees to deduct a certain amount from the employee's paycheck and to remit an equal amount to an agent designated by the employee. It is the intent of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act on behalf of the employee.

### **Authority**

No deduction may be made from the wages of an employee except for federal or state income tax, PA unemployment, county tax, municipal or school taxes, social security and School Employees' Retirement Fund without proper authorization by the employee.

The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate district form.[\[1\]](#)

Legal

[1. 24 P.S. 513](#)

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 615-AR-0. PAYROLL DEDUCTIONS

The district complies with all applicable federal and state laws and regulations with respect to payment of salary and benefits to employees, including the Fair Labor Standards Act.

The Superintendent and/or Business Manager are responsible to annually review the types of payroll deductions authorized by the district and to make recommendations for Board approval.

### Optional Payroll Deductions

Board policy will determine the purposes for which the district will make deductions from employees' paychecks.

### Medical Insurance

Based on employment status and applicable Board resolutions, contracts, administrative compensation plan and collective bargaining agreements, employees may elect or be required to contribute through payroll deductions toward the cost of various health plans and coverages, including dental and vision plans.

Employees must submit the appropriate election of coverage forms to the Business Office by the stated date.

Employees will be notified of the amount of deductions required by applicable board resolutions, administrative compensation plan, contract or collective bargaining agreement.

### Association Dues Deductions

The district agrees to deduct dues from the salaries of those eligible employees who elect to become members of the Association(s), in accordance with the following:

1. The Association President or designee will annually by October 1 notify the Business Manager or designee in writing of the name of each employee and the amount of dues to be deducted.
2. Each employee must complete the payroll deduction form and submit it to the Association by the stated date.

3. Dues deductions will be administered in ten (10) equal and successive deductions beginning with the second pay period in October.
4. Employees who become eligible for Association membership between October 1 and December 31 of each year may have their dues deducted after submission of the applicable form and written certification by the Association President. Dues deductions for those employees will be administered as able over the remaining deduction periods.
5. The district will remit and deliver the membership dues deducted to the Association within fifteen (15) calendar days following the month of the payroll deduction.
6. Each remittance by the district will be accompanied by an explanation and accounting, such as the total number of deductions multiplied by the deduction amount.
7. The number of deductions will not be increased or decreased except by advance written communication from the Association to the district.
8. The Association(s) will indemnify, save and hold harmless the district against any and all claims that may be made by any bargaining unit employee by reason of the deduction of Association dues.

#### Changes In Optional Deductions

A written authorization for a payroll deduction change by an employee must be submitted to the Business Office as soon as possible and actual changed payroll deductions will commence within four (4) weeks of properly submitted documentation.

#### Complaint Process

An employee who believes that the district has made an inappropriate or incorrect payroll deduction or has failed to make proper payment regarding salary or benefits is encouraged to immediately consult with Payroll Coordinator or immediate supervisor to resolve the issue.

Alternately, an employee may file a formal, written complaint with the Business Manager. Within fifteen (15) business days after receipt of the complaint, s/he will make a determination as to whether the payroll deduction(s) was appropriate, and will provide the employee with a written response and explanation. The response may include reimbursement for any payroll deduction that was made in error.

This complaint process is available in addition to the complaint process established and available for employees.

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 615-AR-1. TAX SHELTERED ANNUITIES

The Tax Sheltered Annuity Plan is administered by the district under the provisions of Section 403(b) of the Internal Revenue Code for the purposes of an employee retirement or deferred compensation plan. An annuity contract authorizes the district to deduct a fixed amount from an employee's gross income for the purpose of sheltering the income from federal income taxes during the term of the contract.

The district will annually inform all employees about the tax sheltered annuity program and give notice of each employee's right to participate.

An employee can make changes to a tax sheltered annuity using the required documentation and upon proper notification to the district.

The district will designate tax sheltered annuity firms to participate in a payroll deduction program. Each company must complete required paperwork per our plan design and third party administrator.

The district's designated staff and third party administrator are responsible for verifying that employees are eligible to participate in the program, that contribution amounts do not exceed limits, and that distributions from the accounts are done correctly.

The employee and the company involved will indemnify, save and hold harmless the school district from any and all claims made by an employee and/or the company as a result of the tax sheltered program. The indemnity agreement must be signed by the appropriate parties before any payroll deductions will occur.

Tax sheltered annuity firms are prohibited from contacting district employees during school and working hours on district property without advance written approval.

The Superintendent and/or Business Manager may recommend to the Board for its approval independent consultants to analyze and recommend tax sheltered annuity plans, and/or independent consultants to serve as a third party administrator to carry out the day-to-day responsibilities of administering the program.

### Written Plan

The district will maintain and operate the tax sheltered annuity program in accordance with a written plan.

The plan will contain all the material terms and conditions for eligibility, benefits, applicable limitations, the contracts available under the plan, and the time and form under which benefit distributions may be made.

The written plan also will address any optional features, including hardship withdrawal distributions, loans, plan-to-plan or annuity contract transfers and acceptance of roll-over to the plan that are included in the district's program.

The written plan may assign responsibility for administrative functions, including those to comply with the requirements of 26 U.S.C. Sec. 493(b) and other tax requirements. Responsibilities that are not allocated to another entity remain with the district.

At least one (1) fiduciary must be named in the plan. Fiduciaries may include investment advisors, individuals exercising discretion in administration of the plan, and those who select individuals to perform services in connection with the plan.

The written plan may assign responsibilities to parties other than the district but not to participants, unless the administration of the plan is a substantial portion of the duties of the participant.

The written plan may incorporate by reference other documents which then become part of the plan. The referenced documents must not be in conflict with other documents.

The written plan may address termination of the program.



Book	Policy Manual
Section	600 Finances
Title	Payment of Bills
Code	616
Status	Active
Adopted	April 1, 2019

### **Purpose**

It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of district bills.

### **Authority**

Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that the Board Secretary is permitted to draw payment orders for: [\[1\]](#)[\[2\]](#)[\[3\]](#)

1. The prompt payment of items that will accrue to the district's advantage. [\[4\]](#)[\[1\]](#)
2. Progress payments to contractors specified in a contract approved by the Board.
3. Orders to cover approved payrolls and agency account deposits.
4. Utility bills in months the Board does not meet.

### **Delegation of Responsibility**

It shall be the responsibility of the Business Manager or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the Business Manager or designee shall document on the invoice the reason for such variance.

Should funds not be available in the account to which a proposed purchase will be charged, the Business Manager or designee shall determine the overage and request the Board make a legal transfer to cover it. [\[2\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.

The list of bills shall include for each:

1. Check number.

2. Check date.
3. Vendor.
4. Amount of remittance.

Upon approval of an order, the Treasurer shall prepare a check for payment and cancel the commitment placed against the appropriate account.[\[1\]](#)

All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer.[\[4\]](#)[\[8\]](#)[\[1\]](#)

The Vice-President may sign for the President.[\[9\]](#)

### **Guidelines**

Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp.[\[10\]](#)

No check shall be made out to cash.

### **Sales Tax**

The district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district. The district shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for district use.[\[11\]](#)[\[12\]](#)

The district shall obtain a sales tax license number for school organizations who purchase items to be resold.[\[11\]](#)[\[13\]](#)[\[14\]](#)

In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

### **Legal**

[1. 24 P.S. 439](#)

[2. 24 P.S. 607](#)

[3. 24 P.S. 1155](#)

[4. 24 P.S. 427](#)

[5. 24 P.S. 609](#)

[6. 24 P.S. 687](#)

7. Pol. 612

[8. 24 P.S. 433](#)

[9. 24 P.S. 428](#)

[10. 65 P.S. 302](#)

[11. 61 PA Code 32.23](#)

[12. 72 P.S. 7204](#)

[13. 72 P.S. 7208](#)

14. Pol. 618

[24 P.S. 608](#)

[24 P.S. 610](#)

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 616-AR-0. PAYMENT OF BILLS

District employees will adhere to all laws and regulations, Board policy and administrative regulations regarding payment of bills.

All claims for payment will be submitted to the Board for approval and recorded in the minutes of the Board meeting; however, in situations where the prompt payment of the item will accrue to the district's advantage, the Board Secretary may draw a check for payment of such item.

The Business Manager will ensure that the list of bills contains the following information for each one:

1. Check number.
2. Check date.
3. Vendor.
4. Amount of remittance.
5. Description or reason for purchase.

Prior to the Board's consideration of the bills for payment, the Business Manager or designee will review each payment in excess of \$100.

### General Fund Expenditures

Expenditures from the General Fund Expenditure Accounts will be allocated as defined by the fiscal budget, unless a transfer of funds is authorized by the Board.

Each expenditure from the General Fund will be made after the issuance of a purchase order, if applicable, by authorized personnel, receipt of an invoice, and verification that the material was received and is correct.

### Facsimile Signatures

Board policy authorizes the use of facsimile signature machines, signature stamps or similar devices for signing checks.

The Business Manager is responsible for the custody of the necessary machines, stamps, plates and other devices.

Sales Tax

Responsible designated district employees are responsible to know that the district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district.

District staff will control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number will be used only when buying property or services for district use.

In order to monitor these activities, the Business Manager will supervise employees designated to coordinate and accumulate accurate information and to submit proper reports and remittances to the Department of Revenue.

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 616-AR-1. ELECTRONIC TRANSFER OF FUNDS

The school district may be a party to an agreement for the electronic transfer of district funds with safeguards similar to payments by check.

The Superintendent and/or Business Manager will be responsible for implementing and monitoring the district's compliance with the agreement, including payment approval, accounting controls, reporting, and general oversight.

For the purpose of accountability, the Superintendent or Business Manager will submit to the Board a monthly report detailing the goods and services purchased during the preceding month. The report will contain:

1. Goods and services purchased and their costs.
2. Dates of the payments.

Accounting methods for electronic transfer of funds will follow the district's established and approved accounting procedures, similar to payment by check:

1. The Business Manager will prepare a list of vendors authorized to be paid by an electronic transaction and will provide that list to designated employee(s).
2. The designated Business Office employee will review the transaction upon receipt of an invoice from a vendor on the approved list.
3. The Business Manager will present to the Board for approval a list of electronic payments which may be included in the standard bill list presented to the Board for approval. The Board will approve all transactions prior to disbursement.
4. Following Board approval, the Business Manager or designee will complete the actual transfer of funds.
5. The Business Office will retain all pertinent invoices, receipts and documents regarding electronic transfers for audit purposes.

Book	Policy Manual
Section	600 Finances
Title	Petty Cash
Code	617
Status	Active
Adopted	April 1, 2019

### **Purpose**

Petty cash funds may be used for designated purposes but shall be subject to adequate controls and safeguards.

### **Authority**

The Board authorizes the establishment of petty cash funds under the control of designated employees in district buildings.

### **Delegation of Responsibility**

Each responsible employee shall ensure that petty cash funds are spent only for designated purposes.[1]

The person responsible for each petty cash fund shall prepare a monthly total of the disbursement of petty cash funds.

Legal

1. Pol. 811

[24 P.S. 510](#)

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 617-AR-0. PETTY CASH FUNDS

Petty cash funds will be established annually for each school building and for the central administrative office. Such funds will be used for the payment of properly itemized and documented purchases of nominal amounts and under conditions calling for immediate payment or emergency.

The Business Manager will issue all petty cash funds. Each school building will be provided a \$100.00 petty cash fund, School-Age Child Care (SACC) will be provided a \$200 petty cash fund, and the central administrative office will be provided a \$50.00 petty cash fund. The Athletic Director will also receive a petty cash fund each year for ticket sales.

Petty cash funds are district funds; and administrators and responsible employees will exercise prudent management, supervision and protection of the assigned funds.

The administrator of a school or area with a petty cash fund can designate an employee as a fund custodian to conduct bookkeeping and security duties.

Petty cash funds must be secured in the building in a locked moneybag or cabinet to avoid access by unauthorized individuals.

The building principal, administrator or fund custodian will complete and maintain a Disbursement Of Petty Cash Form.

All petty cash funds will be closed out and returned to the Business Manager at the end of the fiscal year. The building principal or administrator will annually submit all request forms and receipts and the completed Disbursement Of Petty Cash Forms for reconciliation to the Business Manager by June 30.

### Procedure

The following procedure will be used for dispensing of petty cash funds:

1. The requestor must complete a Petty Cash Request Form, along with any supporting documents, and submit it to the building principal or designated administrator.
2. All expenditures from petty cash must be approved by the building principal or administrator prior to withdrawal of funds.

3. Reimbursement will be made to an employee only upon submission of a valid receipt for the expenditure and verification with the request form.
4. The responsible employee will note the expenditure on the Disbursement Of Petty Cash Form.
5. The responsible employee will retain all request forms and receipts until the end of the year or all the funds are used.
6. At all times, the request forms and receipts and cash count must equal the full amount of the fund.

Petty cash funds will not be used to circumvent the regular purchasing procedure.

Petty cash funds will not be used to accommodate the cashing of personal checks.

Request For Replenishment Of Funds

Upon depletion of the monies in a petty cash fund, the building principal or administrator will submit the completed Disbursement Of Petty Cash Form and all verifying request forms and receipts, along with a request for additional funds, to the Business Manager or designee.

After review of the submitted request and supporting documents, the Business Manager will issue additional funds.



**LAMPETER-STRASBURG  
SCHOOL DISTRICT**

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

617-AR-1. PETTY CASH REQUEST FORM

\_\_\_\_\_  
Date

No.: \_\_\_\_\_

Building: \_\_\_\_\_

Reason for Request: \_\_\_\_\_  
\_\_\_\_\_

Amount: \_\_\_\_\_

Person Using Cash: \_\_\_\_\_

\_\_\_\_\_  
Approved By

\_\_\_\_\_  
Received By

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 617-AR-2. DISBURSEMENT OF PETTY CASH FORM

- 1. Amount of authorized Petty Cash Fund \$ \_\_\_\_\_
  - 2. Money on Hand (Date \_\_\_ / \_\_\_ / \_\_\_) \$ \_\_\_\_\_
  - 3. Total Expenses (The sum of attached receipt slips.) \$ \_\_\_\_\_
- Total of #2 and #3 (Must agree with authorized Petty Cash Fund value #1.) \$ \_\_\_\_\_

<u>PAID TO</u>	<u>AMOUNT</u>	<u>DATE</u>
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
TOTAL (Must be the amount for #3 above.)	\$ _____	

\_\_\_\_\_  
Building Principal/Administrator

\_\_\_\_\_  
Date

Book	Policy Manual
Section	600 Finances
Title	Student Activity Funds
Code	618
Status	Active
Adopted	April 1, 2019

### **Purpose**

The Board is responsible for adopting and enforcing reasonable policy and rules regarding the management, supervision, control and prohibition of student activities, including raising and disbursing funds.

### **Definition**

For purposes of this policy, **student activity funds** shall include the funds of Board-approved student groups. Student activity funds shall be raised by students and expended for purposes related to the activity, with student participation in the decision-making process regarding these areas.

### **Authority**

Student activity funds are not part of district funds but must be approved by the Board. The Board adopts this policy to ensure proper supervision of student activity funds under the district's responsibility.[\[1\]](#)

### **Delegation of Responsibility**

The Superintendent or designee is responsible for developing administrative regulations governing student activity funds.

The building principal is responsible for working with students and advisors, implementing policies and procedures, and maintaining fiscal records. The principal shall serve as custodian of the funds and shall countersign all checks drawn upon them. The principal shall be bonded.[\[2\]](#)

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

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 Board.

### **Guidelines**

Each student activity covered by this policy must be recognized and budgeted by the student organization before funds can be collected or disbursed in the name of the group.

All student activities shall be on a self-sustaining basis, except for situations approved by the Board.

Funds of any student body organization may be deposited or invested in banks whose accounts are insured by FDIC or investment certificates or withdrawable shares in state-chartered savings and loan associations doing business in-state and insured by FDIC or FSLIC.[\[3\]](#)[\[4\]](#)

All funds collected by student organizations shall be deposited in a student activities fund in a bank designated by the Board. No school-sponsored student organization is permitted to establish an account separate from the student activities fund.[\[1\]](#)[\[5\]](#)

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

Records shall be maintained of the receipt and disbursement of all funds in designated accounts, according to the bylaws of the activity approved by the Board.[\[1\]](#)

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 checks shall be signed by two (2) individuals authorized to approve such disbursements.

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.[\[1\]](#)[\[6\]](#)

All funds shall be of an exchange nature, and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.

All funds accumulated in the name of a specific organization must be closed out annually, and any residual funds shall revert to the same group for the following school year.[\[1\]](#)

A financial report of the condition of each student activity fund shall be submitted to the Board at least quarterly.[\[1\]](#)

The student activity fund shall be audited annually during the district's established audit.[\[7\]](#)

### Graduating Classes

All graduating classes, after payment of all financial obligations and prior to graduation, shall make a commitment for distribution of the funds remaining in the class account to school activities of the class's choosing, such as a senior gift or scholarship fund.

Funds may not be disbursed or set aside for future obligations, such as class reunions.

### Legal

[1. 24 P.S. 511](#)

2. Pol. 811

[3. 24 P.S. 440.1](#)

[4. 24 P.S. 623](#)

5. Pol. 608  
[6. 24 P.S. 807.1](#)  
7. Pol. 619  
Pol. 000

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 618-AR-0. STUDENT ACTIVITY FUNDS

Student activity funds are raised by student effort through approved activities; accounting records are maintained by both the organization's Student Treasurer and the district Business Manager. Funds are disbursed according to the approved activity's bylaws, following action by the student group and/or the student officers, with the approval of the faculty advisor.

Student activity funds will be used to finance a program of activities that are not part of the regular curriculum and are not funded under the district's General Fund Budget. Funds raised and/or received will be expended for purposes that benefit students, student activity groups, or the entire student body.

Student activity funds will be managed in accordance with sound business practices, including appropriate budgeting and accounting procedures and thorough audits.

Student activity funds will be audited annually by the district auditor employed by the Board.

Student groups may obligate themselves by contract for materials, equipment or services with the approval of the faculty advisor and principal, provided that legal requirements for bidding and Board policy, district administrative regulations and procedures for purchasing have been followed. Contracts presented by vendors such as musical groups, photographers, yearbook publishers, fundraising suppliers, etc., must be reviewed by an administrator and/or legal counsel prior to making a commitment.

Records will be maintained for each school activity account with receipts, expenditures, and encumbrances recorded. Records should include all purchase orders issued, invoices, cancelled checks, account ledger cards, bank transfers, and expenditure vouchers.

### Responsibilities

All school activity funds are under the supervision of the principals. Source records maintained within the school will be audited annually.

Faculty advisors are responsible for working with students in specific activities and for carrying out administrative regulations.

The Business Manager is responsible for the financial management of the district's student activity funds. S/He will be responsible for maintaining the records of all activity accounts, including recording all receipts and disbursements of such funds.

The Assistant Business Manager will reconcile bank accounts monthly.

The Assistant Business Manager will prepare quarterly reports on the status of all student activity accounts and will submit such reports to the Board. The reports should reflect the financial condition of the student activity fund.

### Purchasing

School activity accounts are subject to state law regarding purchasing:

1. Reference Board policy 610 for the current bid/quotation guidelines.
2. For secondary level groups, a completed Expenditure Request Form must be initiated by the Student Treasurer and faculty advisor and approved by the principal. For elementary level groups, a completed Expenditure Request Form must be initiated by the faculty advisor and approved by the principal. Upon approval by the principal, a check will be issued.
3. Two (2) signatures are required for all checks drawn from checking and saving accounts. All checks must be signed by the principal and one other designee.
4. Principals and faculty advisors will control purchases so that funds are available to pay suppliers promptly.
5. The designated building level staff will promptly pay all bills upon receipt of approved itemized bills.
6. There may be times when the General Fund pays a bill on behalf of the school activity account. When this occurs and the General Fund needs to be reimbursed for this purchase, the Business Office will send the necessary documentation for approval and will initiate a transfer between bank accounts.

### Procedures For Handling Money

Money collected for student activity accounts by students and employees will be handled following prudent business practices:

1. All money received in a school will be accounted for by use of written receipts.
2. For secondary level groups, money collected will be accounted for and prepared for deposit by the Student Treasurer, faculty advisor and principal. For elementary level groups, money collected will be accounted for and prepared for deposit by the faculty advisor and principal.

3. Collected cash and checks will be deposited promptly by the principal or designee in the designated depository in the appropriate fund, clearly identifying the student activity account name.
4. For effective checks and balances control, the same individual will not collect the money and make the deposit.
5. All checks must be stamped on the backside by a school or district name.
6. Money received for any ticket sales will be reconciled with the number of pre-numbered tickets issued and sold for the activity.
7. No expenditures or payments will be made from monies collected. All obligations incurred will be paid following the processing of approved vouchers and invoices.

The district will distribute copies of the Board policy 618 and these administrative regulations to principals, group advisors and student officers of the student activity organizations.



# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 618-AR-1. EXPENDITURE REQUEST FORM

CHARGE TO: \_\_\_\_\_  
(Name of Student Activity / Club)

MAKE CHECK PAYABLE TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

AMOUNT: \$ \_\_\_\_\_

PURPOSE: \_\_\_\_\_

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*Invoice or receipts must be attached*

APPROVAL:

Faculty Advisor \_\_\_\_\_ Student Treasurer \_\_\_\_\_  
(Secondary Level)

OFFICE USE:

Check # \_\_\_\_\_ Check Date \_\_\_\_\_ OR Internal Transfer Date \_\_\_\_\_