

SkillsUSA Pennsylvania District 2



BOARD POLICIES

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SKILLSUSA PENNSYLVANIA - DISTRICT 2
BOARD POLICIES
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**SKILLSUSA PENNSYLVANIA - DISTRICT 2 BOARD POLICIES
ORGANIZATION**

A. Definition

The SkillsUSA Pennsylvania - District 2 Board as defined by the SKILLSUSA PENNSYLVANIA - DISTRICT 2 includes:

Bucks County Technical High School
Central Montco Technical High School
Chester Upland School District (inactive)
Delaware County Technical School – Aston, Folcroft
Eastern Center for Arts and Technology
Middle Bucks Institute of Technology
North Montco Technical Career Center
Philadelphia Job Core (inactive)
Western Center for Technical Studies
Williamson Free Trade School
Wood Services (inactive)

B. Meeting Date

The Board will meet the third Wednesday (when applicable) of the month during the school year. The calendar for the year’s activities is set at the April meeting.

C. Attendance Policy

Each year a letter will be sent in April by the Director of Record to all the Directors or Principals, requesting that they appoint their representative to the Board for the next year. The representative will begin their term at the May Appreciation meeting for their orientation with the current representative. Calendar of Activities for the next school year and Board Policies will be distributed at that meeting and reviewed with all board members. The Director of Record will contact any school not sending a representative to ensure that the mailings are sent to the appropriate person.

In May of each year, the Director of Record will host a meeting to reorganize the members of the SkillsUSA Pennsylvania - District 2 Board and to discuss the activities of the current year and to present suggestions for the next year. It is highly recommended that the outgoing representative and new representatives attend this breakfast/luncheon. The outgoing representative will be recognized for their year/years of service. And the new representative will become acclimated to the Board. A portion of that meeting is to be devoted to providing the new representative with the background and information needed to serve efficiently and effectively.

D. The Officers

Officers will be: Director of Record
 President
 Corresponding Secretary
 Parliamentarian
 Recording Secretary
 Treasurer

The officers will be elected annually at the May meeting and assume office June 1.

E. General Membership

1. Director of Record (Non-voting member)
2. The General Membership will consist of one (1) voting representative from each active SkillsUSA Pennsylvania - District 2 School

3. Student Representative (optional) - one (1) representative from the host school (Non-voting member)
4. 51% of active membership will represent a quorum
5. Decisions will be made on simple majority voting

F. Responsibilities of the Board

The responsibilities of the Board will be to plan and conduct the following activities:

1. Attend monthly board meetings
2. Attend and take an active role in the Fall CTSO Leadership Conference
3. State/National Officer Candidate Workshop will be hosted by SkillsUSA Pennsylvania state teacher advisor. If there is no District 2 Skills USA Pennsylvania state teacher advisor the District 2 Board will be responsible to conduct this workshop.
4. Host the SkillsUSA District 2 Competition for 2 years (see rotation schedule pg 8)
5. Organize a SkillsUSA Spring Rally
6. Correspond with SkillsUSA Pennsylvania State Director
7. Communicate concerns to the SkillsUSA Pennsylvania – District 2 Director of Record
8. Participate actively in the planning and conducting of all SkillsUSA Pennsylvania - District 2 activities and other new activities
9. Each respective Board member will communicate with their Director or Principal and other advisors at their school information acquired at monthly meetings or e-mailed by the Board Secretary or any of its members.
10. Adopt calendar for the next school year at the May board meeting
11. Insure a one-to-fifteen ratio of advisor to students for all day functions and a one-to-ten ratio of advisors to students for overnight functions and a one-to five ratio of advisors to students for the National SkillsUSA conference. (These ratios are set by the PA SkillsUSA Policies)
12. Conduct annual Board Policy Review
13. In the event a board member wishes to resign a letter of resignation should be submitted to their director prior to the April meeting so a new board representative can be appointed and asked to attend the May meeting.

G. Director of Record

The Director of Record is the director of the school hosting the SkillsUSA Pennsylvania - District 2 Skill and Leadership competition for the current school year.

H. Responsibilities of the Director of Record

1. Attend the monthly Board meeting in an advisory capacity for a specific set time period.
2. Communicate between the SkillsUSA Pennsylvania – District 2 Advisory Board and the Directors. All communications between the SkillsUSA Pennsylvania District 2 Board and the Directors will go through the Director of Record.
3. Host the Director’s dinner at the Annual Fall Leadership Conference and deliver a speech at the Director’s dinner..
4. Host SkillsUSA Pennsylvania - District 2 Competitions.
5. In April of each year, contact Directors to identify new Board members for the following year. It is recommended a Board member serve a minimum 2 year term.

6. Host the May Appreciation/Orientation breakfast/luncheon meeting.
7. Will supply or make accommodations for health services to be provided at Fall Leadership Conference.
8. Host monthly meetings.
9. Attend all overnight activities or appoint an administrative designee with the exception of the SkillsUSA State and National Conference.
10. Sign all ACT 48 certificates created by the secretary, or a person appointed by the chairperson, giving District 2 advisors credit for ACT 48 hours while participating in District 2 SkillsUSA functions; such as the CTSO Fall Leadership Conference, District 2 Board meetings, etc. All schools will honor these certificates, provided it is a part of their school's ACT 48 plan, as part of the teacher's professional development.

I. Responsibilities of Student Representative

1. Will attend and give a report at the monthly meetings
2. Will be acknowledged at the CTSO Fall Leadership
3. Will conduct a meeting with a representative from each SkillsUSA Pennsylvania - District 2 school at the CTSO Fall Leadership Conference with the SkillsUSA Pennsylvania - District 2 chairperson
4. Will communicate with the SkillsUSA Pennsylvania - District 2 representatives

J. Steps to Amend/Adopt Board Policy

1. Proposed amendments to the board policy shall be submitted at the March meeting and approved by 2/3 of the members of the SkillsUSA Pennsylvania - District 2 Board. These amendments should be submitted to the Director of Record no later than April 1st.
2. The proposed amendments shall be transmitted in written form to each SkillsUSA Pennsylvania - District 2 director by the Director of Record.
3. Each director shall be granted 30 days to return a ballot to the Director of Record.
4. The Director of Record shall report the results of the ballot to the SkillsUSA Pennsylvania - District 2 Board at their May meeting.
5. Adoption of any change to the policies of the SkillsUSA Pennsylvania - District 2 Board shall require the concurrence of 2/3 of the participating directors.
6. Amendments shall take effect at the June meeting unless otherwise stated in the ballot.
7. The SkillsUSA Pennsylvania - District 2 Board shall adopt no policy which contradicts current state or national policy.

K. Code of Conduct for all SkillsUSA Pennsylvania - District 2 OVERNIGHT FUNCTIONS (Each school may impose any additional restrictions that they deem needed).

1. No intoxicants of any nature will be permitted in the possession of anyone attending.
2. No tobacco products at any function.
3. Drugs in any form except prescribed medication shall be prohibited.
4. All students are to occupy the rooms which have been assigned to them.
5. Mixed company in student's rooms, without exception, is not permissible unless the advisor and/or state staff or board member is present to assure proper conduct.

6. All students are to remain on the conference premises unless accompanied by a local advisor.
7. A retiring hour will be observed and enforced. Unnecessary noises at any hour shall be avoided in respect to other guests.
8. Every member will be expected to attend all conference or workshop sessions unless otherwise assigned.
9. All students shall respect the authority of any advisor and keep their advisors informed of their whereabouts.
10. All conference participants are encouraged to demonstrate sportsmanship and respect the opinions of others at all meetings.
11. Official attire/Business attire shall be worn at all meetings and meal functions.
 Official dress established by National SKILLSUSA
Male: Official SkillsUSA red blazer, sweater or wind-breaker, white dress shirt, black tie, black trousers, black socks and black shoes or official competition clothing.
Male Business attire is dress pants, shirt, and tie (no jeans or sneakers).
Female: Official SkillsUSA red blazer, sweater or wind-breaker, white blouse or white-blouse with a collar that does not touch the lapel of the official blazer, black skirt (hemline must be below the knee) or black dress pants and sheer nude/black seamless hose and black shoes (professional closed toed/closed back shoe, no sandals, no sneakers) or official competition clothing.
Female Business attire is a dress, or skirt and blouse, or a dressy pant suit and nice shoes.
Meal functions: Male/Female can wear the official SkillsUSA attire minus SkillsUSA red blazer, sweater or wind-breaker.

Casual attire – may be worn in the evenings, and during free time. Casual attire is polo shirts (with a collar), khaki or denim pants, sneakers, and shorts. Unacceptable casual attire is midriff or halter shirts, spandex pants, ripped shirts or pants, bathing suits without a cover-up, non-respectable T-shirts, or pajamas.

12. Name tags shall be worn at all times on right chest.
13. Students are responsible for removal of all posters or information placed around the walls, bulletin boards, etc.
14. The SkillsUSA Policy of Student conduct will be applied to all SkillsUSA functions, as well as, pre and post conference activities.
15. Any alterations of the Code of Conduct must be approved by the Conference Director and/or SkillsUSA Pennsylvania - District 2 Board of Directors.
16. Care shall be taken not to deface or destroy any property. Room checks will be made and room occupants will be responsible for anything missing or damaged. Offenders will be dealt with promptly and individuals, local chapters and schools represented will be held responsible for all costs.
17. Littering is an offense subject to police attention resulting in financial penalties to the individual.
18. Each school will be responsible for any charges such as telephone calls made from assigned rooms or restaurant charges incurred while at the conference site.

Violations of conduct shall be subject to immediate action by the individual advisor or the Board of Directors. Such action may include sending individuals or an entire school representation home immediately; when this occurs, those involved will be disqualified from competitive awards. Further disciplinary action will be the responsibility of the individual SkillsUSA Pennsylvania - District 2 School.

L. Code of Conduct for all SkillsUSA SkillsUSA Pennsylvania - District 2 DAYTIME FUNCTIONS. (Each school may impose any additional restriction that they deem needed).

1. No intoxicants of any nature will be permitted in the possession of anyone attending.
2. No tobacco products at any SkillsUSA function.
3. Drugs in any form except prescribed medication shall be prohibited.
4. All students are to remain at the activity site unless accompanied by a local advisor.
5. All students shall respect the authority of any advisor and keep their advisors informed of their whereabouts.
6. All conference participants are encouraged to demonstrate sportsmanship and respect the opinions of others at all times.
7. Official attire (see #11 on previous page) shall be worn unless previously defined for that activity.
8. Contestant number or name tags shall be worn at all times. (In some instances none are required as they are not distributed, such as at the Spring Dance or Rally day).
9. The SkillsUSA Policy of Students Conduct will be applied to all SkillsUSA functions, as well as pre and post conference activities.
10. Littering is an offense subject to police attention resulting in financial penalties to the individual.

Violations of conduct shall be subject to immediate action by the individual advisor or the Board of Directors. Such action may include sending individuals or an entire school representation home immediately; when this occurs, those involved will be disqualified from competitive awards. Further disciplinary action will be the responsibility of the individual SkillsUSA Pennsylvania - District 2 school.

M. Activities

IN ANY SkillsUSA Pennsylvania - District 2 ACTIVITY ALL STUDENTS MUST COMPLETE BOTH SIDES OF THE FORM – see SkillsUSA Pennsylvania - District 2 Permission Slip in the Appendix.

CTSO Fall Leadership Conference

1. The purpose of the conference is to provide leadership training to students in parliamentary procedure, officer's duties, teamwork, problem solving and social skills. The conference aims to encourage district unity and school spirit. It is a time for the sharing of ideas between students and advisors from different schools.
2. The conference is open to all CTSO members.
3. The conference is held 3 days in November.
4. The location of the conference is determined by the SkillsUSA Pennsylvania - District 2 Board. Evaluations for the previous year's conference will be considered.
5. Planning the conference is the responsibility of the SkillsUSA Pennsylvania - District 2 Board.
6. The registration fee will cover the cost of the conference. Individual schools are responsible for their student's registration fees and conference costs.
7. The host director is responsible to invite other SkillsUSA Pennsylvania - District 2 directors and their guests to the banquet. The host director will be the speaker at the banquet.
8. Eastern region State board members should take an active role in workshops, finding keynote speakers and making suggestions for activities.

9. A new award was created beginning the 2008 CTSO Fall Leadership Conference. It is the Outstanding Student Award. Each District 2 school can submit one student to receive the overall Outstanding Student at the CTSO Fall Leadership Conference. The Criteria sheet explaining the objective, requirements, selection process and the awards is in the appendix. The following gift cards are given to the students:
 - SkillsUSA State officers - (for their assistance in the selection process)
 - Individual School's Outstanding Student - (for being recommended)
 - Overall Outstanding Student - (For being recognized as the winner). The monetary amount will be determined by the District 2 Board prior to the CTSO Fall Leadership Conference

State - National Officer Candidate Workshop

1. A one-day officers training workshop will be held for potential state/national officer candidates from SkillsUSA Pennsylvania - District 2.
2. The supervisory board will decide the host school and the date of the workshop. It is recommended that the workshop be held in January. If there is an Eastern Region State Board member in our District, it is recommended that they host the workshops.
3. The registration fee will cover the cost of the workshop. The host school will determine the amount of the registration fee. Registration forms available at prior board meeting.
4. The host school will determine the number of participants.
5. The host school will plan the workshop activities.

SkillsUSA Pennsylvania - District 2 Competition

1. SkillsUSA Pennsylvania - District 2 competitions will abide by the state and national competition guidelines. Also refer to the SkillsUSA Pennsylvania – District 2 Guideline book.
2. SkillsUSA Pennsylvania - District 2 offers competitive activities in which students strive to achieve in a variety of job skill and leadership areas. Competitions begin at the district level and continue through state and national levels. Competitions develop an enthusiasm for learning and a sense of accomplishment.
3. The school schedule for hosting the district competitions has been approved by the directors. It is as follows:

2010/2011	Western Center for Technical Studies (will switch with BCTHS in the rotation due to renovations)
2012/2013	Bucks County Technical High School (WCTS will host at this time and WCTS will resume the normal rotation and will host in 2024/2025)
2014/2015	Eastern Center for Arts and Technology
2016/2017	Central Montco Technical High School
2018/2019	Middle Bucks Institute of Technology
2020/2021	North Montco Technical Career Center
2022/2023	Delaware County Technical School - Folcroft/Aston
2024/2025	Western Center for Technical Studies

4. It is recommended that SkillsUSA Pennsylvania - District 2 competitions be held in February (or earlier due to the scheduling of the State Competition). The host school

- should establish a date and two snow dates. The dates are to be announced by the May board meeting.
5. In the event of a forecast of inclement weather, a decision of cancellation will be made by the Director of Record and conveyed to the SkillsUSA Pennsylvania – District 2 board by noon of the prior day. Cancellations after that time will be determined by the Director of Record and the snow chain will be implemented.
 6. A registration fee is to be charged by the district and this fee covers the following Expenses:
 - a. Lunches for the competitors, advisors, guests, judges and observers
 - b. Gold, silver and bronze medals and Judges ribbons
 - c. 1 plaque for the host school (to be awarded to the Director of Record after the 2nd year of hosting the competition.) And any gifts for judges provided they use the District 2 name not the school name.
 - d. Names tags, registration lists, and labels
 - e. Replacement of any items that get paced from school to school for competitions. (Example – Roberts rules of Order, Dictionary, Book of Quotes, calculators, stop watches, buzzer set for Quiz bowl, etc.
 - f. Certificates for the Judges and the participants
 - g. Printing expenses
 - h. Entertainment expenses
 7. The school will cover the cost of all the supplies needed to run the competition in the various programs. (Example: Wood, bricks, building materials, etc.) Only existing equipment is to be used. No new equipment should be purchased just for the purpose of hosting the competition. The host school also covers the cost of any mailings.
 8. Each SkillsUSA Pennsylvania - District 2 School can send one competitor in each competition. Each school with a program (Technical Area) that has an enrollment over 75 students (for example: several schools have 2 or 3 classes in Cosmetology or Auto Mechanics, etc.) can submit one student name for a district competition for each 75 students enrolled, not to exceed 2 per school.
 9. Only one team may be entered per school for the Team Works Competition. The host/or off site school of this competition will receive the entire registration fee collected to defray the cost of the competition.
 10. In selecting judges it is required that all judges be a minimum of 21 years old and a minimum graduation of 3 years prior to the competitive event they are judging.
 11. The host school may request other District2 Schools to host competitions they do not have accommodations for. The host school will assume all costs involved with the competition with the exception of #7 Team Works.
 12. All District 2 schools must complete and submit their membership prior to the Holiday break in December. The membership lists must be submitted to the District 2 Chairperson by the January meeting of the District 2 Board.
 13. Only SkillsUSA members can compete at the Districts.
 14. All Post-Secondary competitors are exempt from competing at the District level per PA SkillsUSA guidelines. Since Post-Secondary students do not have to compete at the District competition this will be viewed as a practice or preparation for those students. The only exception being if there are two students in the same competition they must compete to send only one post-secondary for a particular competition.
 15. All Post- Secondary competitors and Secondary competitors that are byes to the State competition must have their names submitted to the Host school with all of the competitor names prior to the District competition.
 16. It is the responsibility of the host school to submit the names of all first place winners and byes to the State Director by the State deadline.

17. If the first place winner can not attend the State Conference it is the duty of that school to contact the Hosting District to contact the second place winner to represent our District at the State level.

Spring Rally

The SkillsUSA Rally is held at the end of each school year as an incentive to CTSO students to promote good grades, attendance and behavior throughout the school year.

1. The Board will determine the time and place of the SkillsUSA Pennsylvania – District 2 Rally.
2. Students attending the rally will meet the following criteria:
 - A. CTSO Member
 - B. No outstanding club obligations
 - C. Maintain a C average and not be in danger of failing any course
 - D. Fifteen or fewer days absent. Students with excessive absence, all or a portion of which were caused by extenuating circumstances (i.e. long term illness) may apply for special consideration.
 - E. Appropriate behavior throughout the school year
3. SkillsUSA Pennsylvania - District 2 schools must minimally maintain the criteria covered on SkillsUSA Pennsylvania - District 2 Permission Slip in the Appendix. Individual schools may have additional requirements.
4. The 1 to 10 admission free admission tickets that are issued from Dorney will be given to each of the respective schools for chaperones using the following guidelines. Since the ration of teacher to student for a day trip is 1 to 15 each school will receive one complimentary chaperone ticket for every 15 students. The extra compensation of complimentary tickets will be deposited in the SkillsUSA PA-District 2 account.

N. SkillsUSA Pennsylvania – District 2 Financial Policy

1. SkillsUSA Pennsylvania-District 2
SkillsUSA is a national organization that serves trade, industrial, technical and health occupations students in public high schools, vocational centers, area vocational schools and two-year colleges.

SkillsUSA- prepares America's high performance workers. It provides quality education experiences for students in leadership, teamwork, citizenship and character development. It builds and reinforces self-confidence, work attitudes and communications skills. It emphasizes total quality at work, high ethical standards, superior work skills, life-long education and pride in the dignity of work. SkillsUSA also promotes understanding of the free enterprise system and involvement in community service activities.

SkillsUSA Pennsylvania - District 2 consists of the following participating vocational schools:

Bucks County Technical High School
Central Montco Technical High School
Chester Upland School District
Delaware County Technical School - Aston and Folcroft
Eastern Center for Arts and Technology
Middle Bucks Institute of Technology

North Montco Technical Career Center
Philadelphia Job Core
Western Center for Technical Studies
Williamson Free Trade School
Wood Services

In the Commonwealth of Pennsylvania, the SkillsUSA Pennsylvania - District 2 organization is considered a student activity organization as prescribed by Section 511 of the School Code which is reprinted in Appendix A. The School Code clearly indicates that every school district should have a policy for Student Activities Funds which provides:

Reasonable rules and regulations regarding student activities;
Procedures for organization, management, supervision, control, and financing of student activities.

This manual is designed to facilitate the application of the rules concerning financial activities into the operations of the SkillsUSA Pennsylvania - District 2 organization and the participating schools.

2. GENERAL PRINCIPLES FOR MANAGEMENT OF SKILLSUSA Pennsylvania – District 2 FUNDS
 - a. WRITTEN POLICY AND PROCEDURES
SkillsUSA Pennsylvania - District 2 Funds should be administered in accordance with SkillsUSA Pennsylvania - District 2 board policy and the specific written procedures as set forth within this document. The procedures should provide direction in the areas of:
 1. Management
 2. General Operating Procedures
 3. Accounting Procedures
 - b. NON-GENERAL FUND USE
SkillsUSA Pennsylvania - District 2 Funds should be used to finance a program of activities not part of the regular curriculum. They should not be used to circumvent management or purchasing decisions which were made for the school district.
 - c. STUDENT USE
SkillsUSA Pennsylvania - District 2 Funds should be used for student activity purposes and for those students currently in school.
 - d. SHARED DECISION-MAKING
SkillsUSA Pennsylvania - District 2 Funds should be collected and disbursed under the general direction of the SkillsUSA Pennsylvania - District 2 board.
 - e. SOUND BUSINESS PRACTICE
SkillsUSA Pennsylvania - District 2 Funds should be managed in accordance with sound business practice.

3. OPERATIONAL PROCEDURES FOR THE SkillsUSA Pennsylvania – District 2 ACTIVITIES ACCOUNT

The size of the account should be limited to a reasonable amount, and large accumulations of money should be avoided. Revenue sources for this account should be monitored carefully to keep in direct relationship to actual need and projected, budgeted expenditures. Guidelines may be established for determining an appropriate end of the year balance.

The year end balance in excess of \$5,000 at the end of the fiscal year will be used to defray the cost of the CTSO Fall Leadership Conference.

If this account has a large end of year balance in it, steps should be taken in conjunction with the SkillsUSA Pennsylvania - District 2 board, the central business office and the host school Director, to reduce the fund to a reasonable amount. The decisions on disbursement should be shared with the representative SkillsUSA Pennsylvania - District 2 schools.

The money should be spent for the general welfare of SkillsUSA student activities and for purposes not currently fundable through any member school's General Fund. All students do not have to benefit directly; however, the majority should have the opportunity to benefit.

The procedures for collecting revenue and disbursing funds from this account are to be put in writing and published in the minutes of the SkillsUSA Pennsylvania - District 2 board minutes or an appropriate school publication.

4. MANAGEMENT

The management of SkillsUSA Pennsylvania - District 2 Funds must be conducted within the framework of state laws and regulations, board policy, and administrative rules and regulations. It is fundamental that management of all activities should be organized to best serve the interests of pupils.

a. General Principles

The following general principles should be followed by all administrators charged with managing SkillsUSA Pennsylvania - District 2 activities funding.

b. Organization

The organizational hierarchy and positional responsibilities outlined below are typical for SkillsUSA Pennsylvania - District 2 Funds.

1. Board of SkillsUSA Pennsylvania - District 2 is responsible for establishment of policies in conformance with state laws.
2. Director of Host school is responsible for implementing policies and establishing administrative regulations for SkillsUSA Pennsylvania - District 2 Funds.

3. SkillsUSA representative from each SkillsUSA Pennsylvania - District 2 school is responsible for implementing policies and regulations, and administering fiscal procedures.
4. Appointed Business Administrator is responsible for prescribing appropriate accounting procedures and for internal auditing of SkillsUSA Pennsylvania - District 2 Funds.
5. The elected Treasurer, a member of the SkillsUSA Pennsylvania - District 2 board, shall be responsible for maintaining appropriate fiscal records.
6. SkillsUSA Pennsylvania - District 2 representatives from member schools are responsible for working to achieve specific activities and for carrying out administrative regulations.

c. Financial Planning

SkillsUSA Pennsylvania - District 2 board shall prepare annual budgets for SkillsUSA Pennsylvania - District 2 Funds. The projection of the Annual Budget should be prepared and presented at the May Board meeting for approval by the Board. Budgets not only serve as the fiscal plan for the coming year's activities but provide a basis for requests of financial support from the funds of member schools. Actual receipts and disbursements can be compared with the budget plan to determine solvency of each activity.

d. Local General Fund

No SkillsUSA Pennsylvania - District 2 funds may be accounted for through a member schools' General Fund. Revenues and fees should be deposited directly to the SkillsUSA Pennsylvania - District 2 Fund. Likewise, all purchase orders and expenditures associated with the support of SkillsUSA Pennsylvania - District 2 activities are to be expended directly from the SkillsUSA Pennsylvania - District 2 funds.

5. CENTRALIZED FINANCIAL OPERATIONS

Funds will be collected and disbursed for all SkillsUSA Pennsylvania - District 2 related activities, including the following:

- Monthly SkillsUSA Pennsylvania - District 2 Board Meetings
- Annual SkillsUSA Pennsylvania-District 2 CTSO Fall Leadership Conference
- State National Officer candidate Workshop
- SkillsUSA Pennsylvania - District 2 Competitions
- SkillsUSA Pennsylvania - District 2 Spring Rally
- Planning and conducting of all SkillsUSA Pennsylvania - District 2 activities

a. Centralized Operation

Centralized accounting for SkillsUSA Pennsylvania - District 2 activities means that the bookkeeping functions are performed for a number of schools at one central business office location. The SkillsUSA Pennsylvania - District 2 board of directors have

designated the central business office to be the Center for Technical Studies Henceforward any mention of the central business office shall be assumed to be The Center for Technical Studies.

1. **Depository**
The depository for SkillsUSA Pennsylvania - District 2 funds shall be the designated depository of the central business office.
 2. **Financial Obligations and Authorizations**
Financial controls include, but are not limited to, the following
 3. **Receipts Summary - A Receipt Summary Form** which includes space for the school name or code, date, state account number, optional account numbers designating each activity, brief explanation of the transaction, and amount received for each account breakdown. The cash receipts are sent directly to the central business office location. After the central office receives and checks the receipts summary and deposits the receipt immediately upon receipt with the designated depository, the central office posts the transaction to the necessary accounting books of entry. See Attachment B.
 4. **Disbursements Summary - A Disbursements Summary Form** which includes spaces for the school name or code, date, state account numbers, optional account numbers designating each activity, name of payee, and amount of check to be written for each account breakdown. SkillsUSA Pennsylvania - District 2 policy requires that supporting documents will be retained in the central business office along with the disbursements summary. The central office makes necessary entries to accounting documents, prepares and issues checks, and prepares monthly reports. See Attachment C.
 5. **General Journal**
Non-cash entries and adjustments are recorded in the general journal. All entries must be made to both debit and credit accounts in double entry bookkeeping.
 6. **General Ledger**
The general ledger is comprised of individual accounts on which debits and credits from the cash receipts journal, cash disbursements journal, and general journal are recorded.
 7. **Treasurers Report**
A monthly Treasurers Report, consisting of balance sheet, statement of budgeted versus actual revenues and statement of budgeted versus actual expenditures shall be prepared by the Center for Technical Studies business office and the elected SkillsUSA Pennsylvania - District 2 Treasurer for submission to the SkillsUSA Pennsylvania - District 2 board of representatives and the Director of the host school.
- b. **Responsibilities for Auditing**
Auditing is the process of examining documents and procedures to determine their accuracy and adequacy. Audits are of two types:

1. **Internal Audit Controls**
Internal audits are performed by the personnel of the central business office location. Monthly SkillsUSA Pennsylvania - District 2 Treasurer Reports comprised of Balance Sheet, Revenue Statement, Expenditure Statement and list of bills are to be submitted to the board. In addition, the board may choose to have Center for Technical Studies business office personnel make periodic checks of SkillsUSA Pennsylvania - District 2 accounting practices to determine if those practices are in conformance with state laws and district policies and regulations.
2. **External Audits**
Audits performed by individuals who are external to the operation of the school district are called external audits. Section 2401 of the School Code indicates who shall and may audit school accounts. The independent auditors, preferably certified public accountants, employed by the centralized business office to perform audits of school fiscal records, shall include those of SkillsUSA Pennsylvania - District 2 Funds within the scope of the audit. This audit shall be performed to determine compliance with state laws and regulations and with the board's own policies. Audit report shall be submitted to the Director of the Host School and the SkillsUSA Pennsylvania - District 2 board at the October meeting, annually, and shall also be made available to each of the participating schools upon request.

6. GENERAL OPERATING PROCEDURES

- a. **Use of Activities Funds**
The SkillsUSA Pennsylvania - District 2 Funds should not be used for small cash and check needs of other funds and organizations, even though it may be more difficult or cumbersome to deposit or withdraw money from non-activity funds. SkillsUSA Pennsylvania - District 2 Activities Funds should be used solely for their intended purposes.
- b. **Initiating Accounts/Terminating Accounts**

As ensuing local business offices are appointed, the SkillsUSA Pennsylvania - District 2 representatives may approve a request by the central business office to establish new accounts. Requests from the central business office should be in writing and sub to the Director of the host school for action and approval by the SkillsUSA Pennsylvania - District 2 representatives and occur only after a need for new financial account is determined. SkillsUSA Pennsylvania - District 2 representatives, through the Director of the host school may request the business office to terminate at any time any inactive account which has a zero balance. This request, in writing, should also state the planned disposition of any money or materials which remain in the closed account. All requests between SkillsUSA Pennsylvania - District 2 representatives and the central business office must be in writing.

c. Cash Payments

All payments for SkillsUSA Pennsylvania - District 2 Fund purchases should be made by check. No expenses should be paid in cash.

d. Signatures on Checks

The SkillsUSA Pennsylvania - District 2 Board should designate and authorize three persons to sign checks for SkillsUSA Pennsylvania - District 2 Fund payments. The appointed business administrator should be one of the persons. The Director of the treasurer's school should be one of the persons. An elected SkillsUSA Pennsylvania - District 2 representative should be one of the persons. A bond shall be purchased by the central business office to be paid for from SkillsUSA Pennsylvania - District 2 funds to secure each of the three designated persons for protection from employee dishonesty. Two signatures should be required on all checks. The persons signing checks should require invoices or other evidence of obligation, properly approved by the SkillsUSA Pennsylvania - District 2 representative, before signing the check. These documents should be reviewed prior to making payment and should be initialed to avoid making duplicate payments. No checks should be signed until they are filled out completely, including the date, name of payee, and amount.

e. Interest Income

SkillsUSA Pennsylvania - District 2 Funds balances should be deposited in interest-bearing accounts or otherwise invested in interest earning investments permitted by the School Code. Money market funds, which invest in securities approved for school investments, are presently available in Pennsylvania. School districts, with board approval, may invest in these money market funds which also permit the direct issuance of checks so that earnings accrue while the checks are clearing. These, along with NOW accounts, savings accounts, certificates of deposit, and other approved investments will earn interest for invested SkillsUSA Pennsylvania - District 2 Fund cash balances.

f. Internal Controls

The greatest protection of funds comes from effective internal controls; however, the following guidelines should be used to protect cash:

1. Receipts should be written when money is received in the school office so its arrival is established for accounting and insurance purposes. This should be done without delay and without concern for reconciling the cash account later.
 - Cash receipts should be deposited daily in a bank.
 - Safes may be used for protecting money during the day. Amounts kept in safes overnight should be minimal.

g. Purchase Orders

Purchases are to be initiated by a purchase order. The purchase order is to be processed by the central business office and is to include delivery address, date, quantity, description of items or service being acquired, unit cost, total cost and signature of a

purchasing agent. Frequently, the purchase order will have pre-printed statements asking the vendor to submit duplicate invoices, omit sales taxes, or satisfy other requirements. The consistent use of purchase orders insures that the SkillsUSA Pennsylvania - District 2 Funds will not be obligated for sundry verbal orders. The School Code provides for the appointment of a purchasing agent and alternates by the Board. The purchasing agent may sign purchase orders for student activities.

- h. **Employees**
School district personnel who are employees of the schools comprising the SkillsUSA Pennsylvania - District 2 region are not to be paid by SkillsUSA Pennsylvania - District 2 Funds for any services.
- i. **Bidding**
Section 511 of the School Code requires that purchases of materials or by an organization, club, class or group in excess of one thousand dollars (\$1,000.00) shall be made upon solicitation of three or more quotations or bids. Any purchases of materials and supplies that go through the SkillsUSA Pennsylvania - District 2 Funds are subject to the bidding requirement. Services are not.
- j. **Contracts**
SkillsUSA Pennsylvania - District 2 may obligate themselves by contracts for materials, equipment, or services with the approval of the board, provided that legal requirements for bidding and policies are followed. Contracts should be reviewed by the board's purchasing agent and/or legal counsel, as well as by the Director of the host school.
- k. **Petty Cash**
A petty cash fund may not be maintained for the SkillsUSA Pennsylvania - District 2 funds.
- l. **Unused Funds**
When the interest or membership in the SkillsUSA Pennsylvania - District 2 organization declines to the point where organizational activities cease and a balance is maintained in an account of the fund by the organization, a decision must be made about the disposition of those funds. The disbanding organization must commit to each member school, for a proper school-related purpose the unexpended balance of its account prior to dissolution, or as soon as reasonably possible thereafter, but in no case longer than one year. The board should also enact a policy whereby monies left unused or uncommitted for one year shall be deemed to have been committed and transferred to each member school for any proper school-related purposes.
- m. **Reliance on Local School Funds**
Should funds from SkillsUSA Pennsylvania - District 2 representative districts be necessary for support of authorized SkillsUSA Pennsylvania - District 2 activities, they must be requested in writing from the SkillsUSA Pennsylvania - District 2 board to all member schools the fiscal year prior to the requested date of receipt of such funds.
- n. **Sales Tax**
Activities groups must be cautious to collect and remit Pennsylvania sales taxes on items sold to students and adults. This is applicable particularly for school store sales and book sales. Appropriate forms for remitting sales tax are available from the Pennsylvania Department of Revenue.

9. ACCOUNTING PROCEDURES

The accounting system for SkillsUSA Pennsylvania - District 2 activities should comply with State laws and regulations and with generally accepted accounting principles. The Comptroller's Office, Pennsylvania Department of Education, has published a Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems (revised) effective July 1, 1984,

for all school districts in the Commonwealth. SkillsUSA Pennsylvania - District 2 representatives and administrators should review this document.

a. Accounting Principles

The American Institute of Certified Public Accounts, along with the Municipal Finance Officers Association, has published a set of accounting principles which deal specifically with governmental entities.

1. Fund Accounting

Certain financial resources must be segregated for accounting purposes in separate entities called funds to maintain the identity and control of those funds. Activities funds have traditionally been kept separate from the general funds of school districts. The Manual of Accounting...provides a functional account, 3200 Student Activities, in the general fund for school sponsored activities that are fully supported by the General Fund. Additional account breakdowns, such as 3210, school sponsored student activities, and 3250, school sponsored athletics, are permitted. An account 5280 Activity Fund Transfers is provided for contributions from the general fund to the activity fund. The Manual also provides for proprietary and fiduciary funds and more specifically, Trust and Agency Funds and Activity Funds, completely separate from the General Fund.

2. Accounting Bases

Traditionally, Activities Funds have used the cash method of accounting. The new accounting manual prescribes use of the modified accrual method of accounting.

A brief explanation follows:

- a. Cash method - with this accounting basis, cash is recorded when received and when disbursed.
- b. Accrual method - with this accounting basis, revenue is recorded when earned rather than received, and expenditures are recorded in the accounting period they are incurred rather than paid. The purpose of the accrual basis of accounting is to recognize resources in and to allocate obligations to the appropriate fiscal period.
- c. Modified accrual - this accounting basis is a compromise between the cash basis and the accrual basis. The State Manual of Accounting... defines the modified accrual basis of accounting as the basis under which revenues are recognized when they are measurable (amount of revenue can be determined) and available (revenue will be realized within 60 days after the end of the fiscal year), and expenditures are recognized when the liability is incurred. Expenditures are normally not accrued unless they are material (significantly large enough to distort the financial statements of the entity). In most cases, activities fund accounting will be done much the same way with the modified accrual method as with the cash method. The primary cause for concern is the end-of-year accounting when it is important to put revenue and disbursements in the appropriate fiscal year records.

3. Double Entry Accounting

Many districts used single entry bookkeeping (one accounting entry for each transaction) for activities funds accounting for many years. This system is similar to keeping a personal checkbook: receipts and disbursements are recorded, and a balance is noted. Double entry bookkeeping (two accounting entries for each transaction) is a more useful technique for recording accounting transactions. It not only provides for recording receipts and disbursements, but it provides a

systematic method for recording assets and liabilities and for reconciling and balancing accounts. Double entry accounting is far more functional than single entry, and this method is to be used by the central business office for the maintenance of all SkillsUSA Pennsylvania - District 2 financial records.

b. Receipts

Money collected from any source is a receipt. Receipts should be recorded in the appropriate fund. Two important issues in dealing with receipts are classification and control:

- Classification

While the State Manual of Accounting... provides much more information on the classification of receipts, the primary issue is to record the receipts in the appropriate fund initially in addition to recording the revenue to the appropriate revenue account.

2. Control

Controlling activity funds receipts is the most important step in the activity fund accounting process. All money collected from any source should be substantiated by pre-numbered receipts or other records which can be used to verify amounts.

c. Deposits

Bank deposit slips should be prepared in duplicate. The duplicate copy should be returned from the bank to the school or local business office to support the accounting records.

d. Disbursements

All disbursements should be made by checks. Disbursements should be supported by invoices which are verified. Each invoice should be compared with the purchase order, initialed by the person receiving the merchandise (verifying that the merchandise delivered was that which was ordered), verified for prices, extensions, and totals, and checked to determine that extra charges such as freight and sales tax were not included if inappropriate. Orders for supplies, equipment, and services are to be made through the purchase order process only.

e. Disbursement Accounts

The State Manual of Accounting... prescribes expenditure accounting codes. Financial summaries using information from these account codes are necessary for State reporting purposes. In addition, the SkillsUSA Pennsylvania - District 2 board shall prepare budget amounts for activities fund purchases by the type of student activity. For example, the SkillsUSA Pennsylvania - District 2 may wish to budget for each competition or other activities separately. To accomplish this, the local business office assigns account codes for each activity so receipts and disbursements can be summarized by the individual activity as well as by the accounts specified in the State Manual of Accounting.

f. Financial Statements

One of the key objectives of activities accounting is to generate financial statements which will provide useful management information and satisfy State reporting requirements. Section 511 of the School Code requires reports at least quarterly for the board of directors. These reports should be in a format which satisfies the board's needs, but the reports should also conform to generally accepted accounting principles. Among the reports which should be prepared are these:

1. Statement of Receipts and Disbursements

A financial statement of receipts and disbursements should be prepared utilizing the accounts in the State Manual of Accounting...or using the local optional accounting codes for each activity. This statement should compare budgeted receipts and disbursements with actual receipts and disbursements to date in the

fiscal year. This statement should be prepared monthly where there are more than a dozen accounting transactions. Quarterly reporting may be used where the school's activities accounts are inactive.

2. Balance Sheet

A balance sheet which lists assets, liabilities, and fund equity for the accounts should be prepared monthly. The balance sheet gives the financial status of an entity on a specific date. Again, where activities funds are very inactive, the balance sheet could be prepared quarterly instead of monthly.

3. Annual Reports

Year-end reports should reflect the financial condition of the activity fund following reconciliation of bank and investment accounts and year-end adjustments. Annual reports include statements of receipts and disbursements and the balance sheet. These documents are used to prepare State reports.

g. Limits on Balances

Policy or regulations may prescribe maximum fund balances.

h. Special Cases

Certain financial reports are required because of the unique needs of particular activities. If SkillsUSA Pennsylvania - District 2 representatives or other administrators determine that additional financial records or reports would be useful, they should consult with the business official who, in turn, can seek advice from the local auditors or other sources, if needed.

Attachment A SECTION 511

Section 511. School Athletics, Publications, and Organizations.

- (a) The board of school directors in every school district shall prescribe, adopt, and enforce such reasonable rules and regulations as it may deem proper, regarding (1) the management, supervision, control, or prohibition of exercises, athletics, or games of any kind, school publications, debating, forensic, dramatic, musical, and other activities related to the school program, including raising and disbursing funds for any or all such purposes and for scholarships, and (2) the organization, management, supervision, control, financing or prohibition of organizations, clubs, societies and groups of the members of any class or school, and may provide for the suspension, dismissal, or other reasonable penalty in the case of any appointee, professional or other employee, or pupil who violates any of such rules or regulations.
- Any school or class activity or organization thereof, with the approval of the board, may affiliate with any local, district, regional, State, or national organization whose purposes and activities are appropriate to and related to the school program.
- (b) Private schools shall be permitted, if otherwise qualified, to be members of the Pennsylvania Interscholastic Athletic Association except that private schools located in cities of the second class which are members of the Pennsylvania Interscholastic Athletic Association shall, if they so elect, be assigned to a district or section outside of the geographical boundary of the second class city but contiguous thereto, and shall participate in Pennsylvania Interscholastic Athletic Association sponsored athletic contests in that section. The association shall not prohibit a private school from being a member solely on the grounds that the coach or a member of the coaching staff of any athletic team is not a teacher, or professional employee, either full-time or part-time, at such private school, except that this provision shall not apply to coaches or members of the coaching staff initially employed after January 1, 1965.
- (c) The board of school directors may (1) permit the use of school property, real or personal, for the purpose of conducting any activity related to the school program, or by any school or class organization, club, society, or group. (2) Authorize any school employee or employees to

- manage, supervise and control the development and conduct of any of such activities, (3) employ or assign any school employee to serve in any capacity in connection with any of such activities.
- (d) Notwithstanding the use of school property or personnel, it shall be lawful for any school or any class or any organization, club, society, or group thereof, to raise, expend or hold funds including balances carried over from year to year, in its own name and under its own management, under the supervision of the principal or other professional employee of the school district designated by the board. Such funds shall not be the funds of the school district but shall remain the property of the respective school, class, organization, club, society, or group. The treasurer or custodian of such funds shall furnish to the school district a proper bond, in such amount and with such surety or sureties as the board shall approve, conditioned upon the faithful performance of his duties as treasurer or custodian. The premium of such bond, if any, shall be paid from the fund or funds secured thereby or from the funds of the school district, at the discretion of the board. The treasurer or custodian shall be required to maintain an accounting system approved by the board, shall deposit the funds in a depository approved by the board, shall submit a financial statement to the board quarterly or oftener, at the direction of the board, and shall submit the accounts to be audited in like manner as the accounts of the school district.
- (e) All purchases of materials or supplies made by any organization, club, society, or group, or by any school or class, in excess of (one thousand dollars), shall be made upon solicitation of quotations or bids from three or more responsible manufacturers of or dealers in such materials or supplies. All such purchases shall be made from the lowest responsible bidder on the basis of price, quality and service.
- (f) The board of school directors of any district is hereby authorized to appropriate any moneys of the district for the payment of medical and hospital expenses incurred as a result of participation in such athletic events or games, practice or preparation therefore, or in transportation to or from such athletic events or games, or the practice or preparation therefore, and for the purchase of accident insurance in connection with such participation and transportation.