

VICTOR VALLEY UNION HIGH SCHOOL DISTRICT

Associated Student Body

Hands on Manual



PURPOSE

The basic purpose of raising and expending money by a student body is to promote the general welfare, morale & educational experience of the student body.

V.V.U.H.S.D. recognizes FCMAT [Fiscal Crisis & Management Assistance Team] as the lead authority on legal aspects and accounting for California student body organizations. Under the direction of the Fiscal Director, V.V.U.H.S.D. follows California legislation and applies accounting practices and guidelines compiled by Nigro & Nigro, PC. Nigro & Nigro, PC is a professional accountancy corporation licensed by the California State Board of Accountancy.

OVERVIEW

Organized Student Body

The student body organized shall adopt a constitution stating

- Name and purpose of organization
- Framework within it will operate
- Student council responsible of approval of expenditures
- Student council authorizes fund-raising activities
- Clubs are formed with approval of student council and have own officers

The Associated Student Body Organization holds activity and trust accounts. Activity accounts are for the activities or the general student body. The balances of these accounts are closed out at the end of the year. Trust accounts are monies held by the student body organization as trustee and are therefore liability accounts [accounts of which the balance is carried over into the next year.] These accounts are categorized into three main groups.

Scholarship Accounts – These are accounts accepted by the student council. Student council under the written conditions prescribed by the donor awards scholarships.

Class Accounts – They are allowed to raise funds and expend funds within the general guidelines of the associated student body.

Club Accounts – All clubs must be composed entirely of students enrolled in the school. A club should have purpose and hold regular meetings. Any group may apply for permission to form a club by submitting for approval to the student council a proposed constitution specifying:

- a) Title, power and duties of various officers, and how elected
- b) Scope of proposed activity
- c) Advisor's name [must be certificated]

The class and club accounts are held to the financial procedures outlined in this manual and operate under the same regulations as the student body. **All financial transactions must be handled through the associated student body bookkeeper.** Club minutes showing approval for all transactions must be kept.

Should a club become inactive [no activity for three consecutive years], the account balance, through the governing body of an ASB vote, is transferred to the ASB General Fund.

Getting Started:

Advisor/Coach reads and signs yearly ACTIVATION FORM before club activity begins.

The ACTIVATION FORM is a quick guideline to the most common procedures.

PURCHASE TO DISBURSEMENT - *the process*

1. Club meets and motions for expenditure of funds.
2. Club completes a Purchase Order Request
3. Bookkeeper checks club account to ensure available funds
4. If funds are available:
 - Bookkeeper prepares request for next ASB scheduled meeting
Not only does each and every disbursement require a pre approval, but each expenditure must follow guidelines for use of student body funds stated in Education Code 48936. Following are common allowable and prohibited expenditures for your review.
5. Bookkeeper notifies advisor of approval and purchase order #.
6. Club Advisor/Designated Club Member uses purchase order # to place merchandise order, request transportation or reimbursement for approved purchased merchandise.
7. Club Advisor/Club Member returns original invoice with packing slip to bookkeeper for payment or reimbursement.
8. Purchase order, request, packing slip, invoice/receipt are stamped paid with check date, check number and check stub.
9. Paid purchase order and supporting documents are filed in bookkeeper's office for auditor review.

Examples of Allowable Purchases — *source FCMAT ASB Accounting Manual approved by CSIS [Ca School Info. Services]*

- Magazines & newspaper subscriptions for student use
- Playground Equipment
- Field Trips/excursions and outdoor educational /science camps
- Extra-curricular athletic costs, including costs for ticket sales, game officiating and security/police
- Costs for student social events
- Scholarships
- Awards
- Indirect charges

Examples of Prohibited Purchases - *source FCMAT ASB Accounting Manual approved by CSIS [Ca School Info.Services]*

- Salaries or supplies that are the responsibility of the district. Some examples are teachers' salaries and negotiated stipends, curriculum supplies, and office supplies and equipment.
- Repair and maintenance of district-owned facilities and equipment
- Articles for personal use of district employees
- Expenses for faculty meetings
- Expenses for parent-teacher organizations such as the PTA or boosters
- Large awards*
- Gifts of any kind*
- Employee appreciation meals*
- Employee clothing/attire
- Donations *
- Cash awards to anyone*

**Donations/cash awards/gifts*

Donations to nonprofit organizations and students or families in need are not allowable because they are considered a gift of public funds, no matter how worthy the cause. ASB funds are legally considered public funds because they are raised through the district's tax identification number. However, a student group may organize a fund-raiser to support a charity as long as the event is clearly identified as raising funds to donate to that charity.

***Scholarships**

Scholarships are allowable awards if funds are donated from an outside individual or organization. If the donor does not set criteria for the award, the site administrator should work with an appropriate committee, including at least one student representative. A student group may work with a national nonprofit organization whose express purpose is offering scholarships and other incentives that encourage participating in higher education.

***Awards**

Education Code section 44015 authorizes awards to employees for exceptional contributions and to students of excellence. Such awards shall not exceed \$ 200.00 unless a larger award is expressly approved by the governing board. Awards to community members are not considered authorized.

***Employee Appreciation Meals**

A governing board is not authorized by Education Code section 44032 to provide for the reimbursements to its employees for the cost of meal purchased for community leaders, including public officials, regardless of whether such acts are deemed to be in the best interest of the school district. It is unlikely that a court would conclude that expenditure for employee appreciation meals, which do not qualify as awards, would serve a direct and/or substantial public purpose.

Good Business Practices - source FCMAT ASB Accounting Manual approved by CSIS [Ca School Info.Services]

In middle schools and high schools, the students are involved in deciding how the ASB funds are spent. This helps insure that the interests of the students are protected. Regardless of the school type, the site administrator or designee is responsible for protecting the interests of the students and ensuring that funds are spent for their benefit.

Because the distinction between allowable and prohibited expenses can be confusing, what guidelines or practices should ASB consider? As with many business situations, the use of common sense is important and probably one of the first guides to consider. When questions come up whether an item is an appropriate use of ASB funds, and the answer cannot be found in this manual, the site administrator or the ASB advisor should contact the appropriate staff in the business office for guidance.

Common questions/answers

1. Our club will have reoccurring costs from same vendor or multiple vendors for same event. Is it required to complete a purchase order request for each purchase?

No. You can request an Open Purchase Order for the entire school year OR to cover the timeline of your scheduled event. Simply open a purchase order with the \$ amount that your club has voted on for your purchase or event. Please remember to request enough to cover your expenses. You do not have to spend everything you request, you CANNOT spend more than you request.

2. ASB approved a purchase order for our club's event. We have discovered we did not ask for enough funds. What now?

At any time do not spend more than what was approved. As you progress with your event and you notice you will have to spend more than originally asked for, you MUST request additional funds. If ASB approves, you will be issued a new purchase order number for your event to carry additional costs.

3. Company will not accept order without school authorization.

It is common practice for companies to request authorization. Contact your bookkeeper with vendors' information. Your bookkeeper will fax approved purchase order to company.

4. Your club has voted to take a field trip with their funds.

Transportation is needed:

You must submit approved purchase order # when you request transportation. Your site will determine what office will order transportation.

Your club decides to ask members to donate \$ to offset cost of trip:

You cannot exclude a member if the member cannot afford to contribute. [Please reference the attached VVUHSDO 05/06/11 memo on ACLU lawsuit].

FUNDRAISERS - *the process*

1. Club meets and motions for a fundraiser.
2. Fill out Request for Fundraiser and submit to bookkeeper for processing.
3. Bookkeeper prepares request for ASB meeting.
4. Submit purchase order request with fundraiser request.
5. After ASB approves fundraiser and purchase order, your bookkeeper will notify you of approval and purchase order #.
6. Have club members return parental permission form to fundraise.

Common questions/answers

1. Our club is having an off campus fundraiser. Why do we have to receive pre-approval?

As previously discussed, all monies must be tracked through your accounts via your bookkeeper.

Also, your fundraiser must be submitted to your activity director and student council and placed on activity calendar.

In the spirit of fair competition, duplication of fundraisers will not be allowed concurrently.

2. Our fundraiser is doing better than expected. Will we have to adjust our expected revenue potential on our fundraiser request?

No. The software will track all revenues. You sale will simply do better than projected. However; please make sure your purchase order has enough available funds to purchase more items if required. Please make sure you submit all original invoices for payment.

3. Our sale is not doing as well as expected. What happens to left over inventory?

Your club may choose to hang onto it and schedule another sale, your club may sell inventory through ASB to another club. You cannot give remaining inventory to friends and family.

4. Our club checked out items to student(s) to sell. The student(s) did not return money and/or merchandise. How can we collect funds?

Your student turned in a permission to fundraise form before the sale. Because of this form, the bookkeeper can charge the outstanding costs to the students' account and send a balance due letter home. Submit the signed permission form to the bookkeeper with the student charges.

TICKET SALES – *the process*

1. After ASB approves event, check out pre-numbered ticket roll(s) from bookkeeper.
2. Sign report on ticket sales and activity gate form at bookkeeper's office. Count cash box start up money and check ticket numbers recorded on forms.
3. Assign 2 people per cash box. One must be an adult.
4. Large events require ticket sellers and ticket takers for internal control
5. Return cash box and unsold tickets to bookkeeper following event. If timeline of event is not within bookkeeper's hours, your site administration will determine best practice.

Common questions and answers:

1. Why does our club have to use ASB's pre numbered ticket roll(s)?

The auditors consider tickets as a form of revenue. They require the bookkeeper to keep a master ticket control log that tracks by number the tickets issued and returned. Each event and report of ticket sales by your club is then balanced with the master ticket log during the audit. The ticket sellers must pull a ticket for every paid admission. Anyone allowed free into the event should NOT receive a ticket. [i.e., school staff, ASB Card holders, etc...]

2. Can we use a stamp for our events that might be multiple day or all day admissions?

Only for your means of identifying which patrons have paid and which have not. The pre numbered tickets MUST be used in conjunction with paid event admissions.

3. What if our cash box does not balance to tickets sold?

Auditors will accept small change-making type differences. They understand large event ticket sellers are often hurried and can easily make mistakes with change. However, large cash box to ticket sales difference are not accepted. The best way to ensure a balanced cash box is to have two ticket sellers at each gate and to never make change for other fundraisers that may be congruently going on. [i.e., snack bar or program change]

The cash box shortage/overage will be reconciled in club's general ledger account.

CONTRACTS - *source FCMAT ASB Accounting Manual approved by CSIS [Ca School Info.Services]*

All ASB contracts should be forwarded to the business office for review and approval.

Because student organizations are considered part of the school entity, the district's business office has the same responsibility and authority over ASB contracts as it does over the contracts of any other district entity. This often includes the following:

- Risk management review for potential liability and any indemnity from contracts.
- Purchasing review to ensure that terms are clearly stated and understood.
- Business services review to ensure that financial considerations are clear and have been fully factored into the decision.

Please allow a reasonable timeline for contract approvals.

BOOSTER CLUBS/PTA/PTO - *source FCMAT ASB Accounting Manual approved by CSIS [Ca School Info.Services]*

Booster clubs and other parent organizations are independent of both the district and the student organizations/ASB. Booster and parent clubs must enter into their own contracts or agreements with external organizations and must not be appended to or be part of existing district or student organizations contracts. Because many of these nonstudent organizations are organized as distinct 501(c)(3) not for profit organizations and have their own tax identification number, it is important that their operations remain separate and distinct from the district and from the student organizations and that they not use the district's tax identification number for any of their operations.

Victor Valley Union High School District

May 6, 2011

Dear VVUHSD staff member:

Last fall, the American Civil Liberties Union filed a lawsuit against the state of California over fees, charges and deposits that have been imposed on students of public schools. Both sides have since reached a settlement with broad ramifications that will require all districts to review and modify their practices.

The purpose of this notice is to briefly explain the law and the settlement, including the remedies for parents in the event impermissible fees are collected. I also wish to emphasize that any financial requests made to our families must be clearly and unambiguously solicited as voluntary donations unless a narrow exception applies.

The Law

While the settlement does not change existing rules, it will significantly raise the stakes for violations. Here are a few key points you should know:

- For many years, the legal rule in California has been clear: Based on the provision of the California Constitution entitling minors to a free public education, students and parents cannot be required to pay money to gain access to an educational activity, or to materials and supplies necessary for full and equal access to that educational activity, unless there is provision of law that allows it.
- "Educational activity" includes extracurricular activities, regardless of whether credit is awarded. The right of *free* access also prohibits the mandated purchase of materials, supplies, equipment or uniforms associated with the activity, as well as the payment of security deposits - even minimal amounts - for access, participation, materials or equipment. (Students may be charged the replacement cost of lost and damaged district property, but they cannot be charged an up-front fee or deposit.)
- A fee-waiver option does *not* make an impermissible fee lawful. The law requires free access to educational activities for all students and families regardless of their ability or willingness to pay.
- Districts, schools, programs and classes cannot establish a two-tier educational system by defining a minimal educational standard as the requirement and then offering a second, higher standard that students may reach by paying a fee or purchasing additional supplies or materials. This rule does not prevent teachers from identifying optional, supplemental materials that may be available at a library or bookstore, but all materials needed for complete access must be free of charge.
- All of the above applies to affiliated groups, including PTAs, boosters and foundations.

Of course, as with any legal matter, general summaries are often insufficient to deal with a specific question. In those circumstances, please (1) seek clarification from your principal and (2) err on the side of caution, since the right of students to a free public education is interpreted broadly.

The Settlement

Until the settlement agreement, the rules described above were found only in judicial decisions and formal opinions of the California Attorney General. Once the ACLU settlement is finalized, these rules will be found in state codes, regulations and audit guidelines, and they'll be printed on mandatory classroom posters. Moreover, the settlement will add the following new provisions in the area of enforcement:

- Students and parents will be entitled to file complaints with the district, including anonymous complaints, through the uniform complaint process.
- There will be annual reviews by the county superintendent and independent auditors to certify that the district is not imposing unlawful fees, charges or deposits.

In both cases, the standard for remedying unlawful fees will be to reimburse *all* affected students, with interest. In the event the annual certification reveals unlawful fees for two consecutive years, district revenue may also be withheld.

Permissible Practices

Meanwhile, some of you have inquired about what's *allowed* under the law. According to the settlement agreement, there are essentially two ways to legally collect funds in support of our programs:

- There are narrow exceptions in the form of 20 permissible fees and charges. These are attached for your review, but it should be noted that most of the exceptions are very specific, and none of them permit fees, charges or deposits to take a course or participate in an extracurricular activity.
- The second - and more realistic - approach is to raise money through donations and fundraising. Districts, schools, programs and classes can still ask for and accept donations of funds and property, as long as they truly are voluntary and are in no way a prerequisite to participate. Any statement that could lead a reasonable person to believe a donation is not voluntary should be avoided.

I don't have to tell you that this settlement will present funding challenges for our district and its programs, and only time will tell to what extent. Nevertheless, we are pleased to have some clarity on this complex issue, and I am confident our district and staff will embrace the principles reinforced in the settlement and in our state's constitution, ensuring all students have access to the highest quality educational experience we can envision.

Sincerely,

Tracy Mash

Assistant Superintendent, Curriculum & Instruction

Exceptions: Permissible Mandatory Fees/Charges/Deposits

The following are specific exceptions to the prohibition on fees, charges and deposits at the kindergarten through 12th grade level (some legal provisions related to child care programs and adult education are not listed here). *These fees, charges and deposits are legally permissible because they are specifically permitted by law.*

1. Charges for optional attendance as a spectator at a school or District sponsored activity. (*Hartzell*, 35 Cal.3d 899, 911, fn. 14).
2. Charges for food served to students, subject to free and reduced price meal program eligibility and other restrictions specified in law. (Education Code §§ 38082 and 38084).
3. Paying the replacement cost for District books or supplies loaned to a student that the student fails to return or that is willfully cut, defaced or otherwise injured, up to an amount not to exceed \$10,000. (Education Code §§ 19910-19911 and 48904).
4. **Fees** for field trips and excursions in connection with courses of instruction or school related social, educational, cultural, athletic, or school band activities, as long as no student is prevented from making the field trip or excursion because of lack of sufficient funds. (Education Code § 35330(b)).
5. Medical or hospital insurance for field trips that is made available by the school district. (Education Code § 35331).
6. Charges for required medical and accident insurance for athletic team members, so long as there is a waiver for financial hardship. (Education Code § 32221).
7. Charges for standardized physical education attire of a particular color and design, but the school may not mandate that the attire be purchased from the school and no physical education grade of a student may be impacted based on the failure to wear standardized apparel "arising from circumstances beyond the control" of the student. (Education Code § 49066).
8. Charging for the parking of vehicles on school grounds. (Vehicle Code § 21113).
9. Charges for the rental or lease of personal property needed for District purposes, such as caps and gowns for graduation ceremonies (Education Code § 38119).
10. Fees for school camp programs, so long as no student is denied the opportunity to participate because of nonpayment of the fee. (Education Code § 35335).
11. Reimbursement for the direct cost of materials provided to a student for property the student has fabricated from such materials for his/her own possession and use, such as wood shop, art, or sewing projects kept by the student. (Education Code § 17551).
12. Reimbursement for the actual cost of duplicating public records, student records, or a prospectus of the school curriculum. (Government Code § 6253; Education Code § 49091.14).
13. Fees for transportation to and from school, and transportation between school and regional occupational centers, programs or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student and provided there is a waiver provision based on financial need. (Education Code § 39807.5).
14. Fees for transportation of pupils to places of summer employment. (Education Code § 39837).
15. Tuition fees charged to pupils whose parents are actual and legal residents of an adjacent foreign country or an adjacent state. (Education Code §§ 48050-52).
16. Tuition fees collected from foreign students attending a District school pursuant to an F-1 visa, equal to the full unsubsidized per capita cost of providing education during the period of attendance. (8 USC § 1184(m)(1)).
17. Fees for an optional fingerprinting program for kindergarten or other newly enrolled students, if the fee does not exceed the actual costs associated with the program. (Education Code § 32390).
18. Fees for community classes in civic, vocational, literacy, health, homemaking, and technical and general education, not to exceed the cost of maintaining the community classes. (Education Code §§ 51810 and 51815).
19. Deposits for band instruments, music, uniforms and other regalia which school band members take on excursions to foreign countries. (Education Code § 38120).
20. Charges for eye safety devices, at a price not to exceed the district's actual costs, in specified courses or activities in which students are engaged in, or are observing, an activity or the use of hazardous substances likely to cause injury to the eyes. (Education Code § 32033).

FAQ - Donations and Fees

Question	Answer
<p>1. Classroom Supplies: Can we require students to have certain classroom supplies as they begin the year or semester with us?</p>	<p>Any supplies (including paper, pencils, protractors, novels, or workbooks) that are required for a class must be provided to students if they do not voluntarily bring them in as a donation. (E.C. 38118, 60070)</p>
<p>2. Student Planners: Can students be charged for academic planners?</p>	<p>If students are expected to have and use an academic planner they should be treated as a necessary school supply and provided for those students who do not wish to donate funds for their purchase. (E.C.38U8)</p>
<p>3. Science Labs: Can students be charged for science lab materials?</p>	<p>Donations on a voluntary basis can be accepted for science lab materials but required fees are not permissible. A fee waiver system does not make the fee allowable. A fee can be charged for eye safety devices, at a price not to exceed the direct cost. (E.C. 32033,38118, 60070).</p>
<p>4. PE: What is permissible with regard to PE uniforms and PE locks?</p>	<p>If a PE uniform with school logo is required for all PE students, it must be provided as a necessary school supply. If students are required to have "standardized physical education apparel" of a particular color, but can purchase the apparel from another source, then a school uniform can be offered for purchase to students as an option. However, a student's grade cannot be adversely affected based on failure to wear standardized apparel when the failure "arises from circumstances beyond the control of the student." Students cannot be required to purchase locks, but can be required to pay for loss or damage beyond normal wear and tear. (E.C. 38118, 48904, 49066(c))</p>
<p>5. Athletic Transportation: Can athletes be charged a fee for transportation to athletic events?</p>	<p>The courts have determined that extra-curricular activities, including athletics, are educational in nature and an integral part of the educational program. Fees are therefore not permissible. (Hartzell)</p>
<p>6. Sports Spirit Packs: Are donations allowable for sports participation or for uniforms?</p>	<p>Donations are allowed but participation cannot be linked to funds raised. A requirement to raise or provide funds in order to participate is the same as requiring a fee, which is impermissible. (Hartzell)</p>
<p>7. Projects/Personal Property: Are fees allowed for personal property the student makes and wishes to keep, such as ceramic or woodshop projects?</p>	<p>A charge may be made for personal property from, for example, a ceramics, sewing, or woodshop class that the student chooses to take home. Such materials fees cannot be charged in advance and should not exceed the direct cost of the materials used and provided by the school. Students should not be charged for items which remain at school. (E.C. 17551)</p>
<p>8. Parking Permit Fees: Can a high school charge parking permit</p>	<p>A school can charge parking permit fees. It is one of the twenty permissible fees. (Vehicle Code 21113)</p>

9. ID /ASB Cards: Can a school charge students for ID or ASB cards?	A school cannot charge students for ID or ASB cards if they require them of all students. Requiring the purchase of an ID or ASB card as a prerequisite for participation in any curricular or extracurricular activity is prohibited as well. If an ID or ASB card is a voluntary option they are permissible. Replacement of lost cards can be charged a fee. (Hartzell, E.C. 19910-19911,48904)
10. Fieldtrips: Can a fee be charged for a fieldtrip?	Fees for field trips and excursions in connection with courses of instruction or school-related social, educational, cultural, or athletic activities are permissible, as long as no student is prevented from making the fieldtrip or excursion because of a lack of sufficient funds. (E.C. 35330(b))
11. Lost or Damaged Books / Locks: Can students be charged a fee for replacing a lost or damaged book or other school issued supply?	Yes, students can be required to pay the replacement cost for District books or supplies that have been loaned to the student if the book or supply is lost, cut, or defaced. (E.C. 19910-19911,48904)
12. Science Camps: Can a school continue to charge students for attendance at science camps?	A school may continue to charge for school camp programs like an elementary school science camp. A student cannot be denied the opportunity to participate for non-payment of the fee. (E.C. 35335)
13. Attendance at Games or Performances: Can an admission fee be charged for a sport or performing arts event?	A fee may be charged for a sporting or performing arts event that is not a required component of a course or school. A distinction is made between a participant and an observer/audience member. (Hartzell)
14. Duplication of student records: Can a school charge for reproduction of student records?	A school may charge for the actual cost of duplicating public records, student records, or a prospectus of the school curriculum. (Government Code 6253, E.C. 49091.14)
15. Caps and Gowns: Can a student be charged for the rental of graduation caps and gowns?	Students may be charged for the rental or lease of personal property needed for District purposes, such as caps and gowns for graduation ceremonies. (E.C. 38119)
16. PSAT/PLAN/AP Tests/SAT/ACT: Can students be charged to take a college readiness test such as the SAT?	Tests administered by third parties that are not required or associated with a grade in a course may be offered for a fee. The organizations that administer these tests generally have a waiver policy to provide access for all students. (Hartzell)
Revised 3/2/11	

VVUHSD Donations/Fees

2010-11

Type	Description	Level	Fee Allowed	Not Allowed
<i>Academic</i>				
	Classroom Supplies	Elem & Mid		X
	Student Planner	Mid & High		X
	Technology/ Printing	Mid & High		X
	Advisement Materials	Middle		X
	Foreign Lang Workbooks	Mid & High		X
	Science Lab	Mid & High		X
	Humanities Novels	Mid & High		X
	Math Workbook	High		X
	AP Textbooks	High		X
	IPSF Science Lab	High		X
	Auto Shop	High		X
<i>PEA Athletics</i>				
	PE Shirt and Shorts	Mid & High		X
	PE Lock	Mid & High		X
	Athletic Transportation	High		X
	Sports Spirit Pack	High		X
	Cheer Leading	High		X
<i>Fieldtrips</i>				
	Day trips	Elem. Mid & High	X	
	Outdoor Science Camp	Elem	X	
	Music Competitions	Mid & High	X	
<i>VAPA</i>				
	Art Lab	Mid & High	X*	
	Video Production	Mid & High		X
	Instrumental Music Lab	Elem. Mid & High		X
	Choral Music	Mid & High		X
	Instrumental Use	Mid & High		X
	Drama	Mid & High		X
	Photo	High	X*	
	Ceramics	High	X*	
	Woodshop	Middle	X*	
<i>Other</i>				
	Emergency Prep	All		X
	Library	Mid & High		X
	ID Card	Mid & High		X
	ASB Card	Mid & High	X	
	PSAT/PLAN/SAT/ACT	High	X	
	AP Tests	High	X	
	Locker	High		X
	Parking Permit	High	X	
	IPSF-Zero Period PE	Middle		X
	IPSF-ACE	Elem & Mid	X	
	IPSF - Summer Enrichment	Elem & Mid	X	
	Summer School			X

* - Material fee allowed for projects that a student takes home. Donations are preferable. Students should not be charged for items which remain at school or charged in advance.