# CONTACTS

## Financial Services Department

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**InTouch Point of Sale System**

**SOFTWARE SUPPORT**

Call Matt Price in Financial Services @ extension 6213

**Financial Services Website**

www.district6.org/do/about/business-office/

**District Online Payment System**

https://touchbase.district6.org/signin.aspx
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INTRODUCTION

This manual is designed for Secretaries, Bookkeepers, Advisors, Coaches and Principals, who have critical roles to play in the successful administration of Student Body Funds.

It is imperative that those responsible for administering Student Body Funds review and abide by all the policies, requirements and procedures introduced in this manual.

The Financial Services staff is here to support your efforts. We are committed to improving and strengthening Student Body Funds processes and procedures.

Please remember that Student Body Funds are District resources and must be treated as such. Monies in the Student Body Fund accounts are to be spent for the general welfare of the student body and not for purposes funded as part of general operations.
SECTION I-GENERAL INFORMATION

DEFINITIONS

What are Student Body Funds?

Student Body Funds are those funds raised for, by or in the name of a school, class, or officially sanctioned student organization or activity. These funds include:

1. Money received from the fund-raising activities or sales of student organizations.
2. Donations received from community organizations or individuals in support of a specific student organization/activity.
3. Money collected from students to offset the costs of a student organization activity or for payment of student obligations (ex: field trips, club dues, etc).

Student Body Funds raised from authorized clubs and organizations shall be expended to benefit the specific club or organization which has contributed to the accumulation of those funds.

Student Body Funds raised from the Student Body as a whole shall be expended to benefit the Student Body as a whole, and the Student Body shall be represented in democratic management of those funds raised by the students and expended for their benefit.

Student Body Funds shall not be raised to purchase items for the personal benefit of any individual student or staff member.

Student Body Funds are considered Public Funds. Therefore, they fall under the same requirements of district funds and are subject to district oversight and management. All accounting records and documentation for transactions shall be maintained in accordance with applicable state and federal laws as well as generally accepted accounting principles.

All school employees are considered public officials. ORS 244.040(1)(a) prohibits public officials from using their positions to obtain financial gain.
ACCOUNTABILITY

The **Board of Education** provides overall direction of Student Body funds through the superintendent. Student Body funds may be audited annually by the Board’s designated auditor.

The district **Financial Services Department** establishes accounting procedures for Student Body financial activities to ensure compliance with state statutes, district policies and accounting principles. The Financial Services Department will assist in training, provide consulting services to schools, and conduct internal audits of financial activities.

Each **Principal** is responsible for the proper use and administration of the building’s Student Body funds.

The **Student Councils** are responsible for adopting and regulating procedures which provide direction for:
- Forming clubs or classes
- Establishing estimates of revenues and expenditures
- Requesting initial funds
- Requesting the right to hold activities and fundraisers
- Scheduling activities
- Dealing with parent/booster groups
- Requesting expenditures of funds
- Reporting financial status

The **Club Advisors** are responsible for monitoring the financial activity for their individual club, or organization. For classroom activities, **Teachers** are considered to be the **Club Advisors**.

The **Athletic Director** is responsible for monitoring the financial activity for clubs associated with individual sports.

**Secretaries or Bookkeepers** are responsible for ensuring that the proper documentation is obtained for all transactions. This includes providing appropriate cash receipt forms or InTouch POS system set up for all Club Advisors prior to the event, and requiring adequate documentation prior to disbursing any funds from a student body account. In addition, they are responsible for training and communicating to staff the proper use of student body funds.
FUNDRAISING REQUIREMENTS

All fundraisers must be approved in writing by the Principal and Financial Services Department prior to beginning the activity using the Fundraising Request Form. No fundraising activity shall take place unless the form has been submitted and approved. In addition, a copy of the approved form should be sent to Financial Services for approval to be sure that it meets District guidelines and procedures.

Once approval is received, the Club Advisor may proceed with the event. The Club Advisor is responsible for instructing students and adult volunteers on correct procedures. If the Club Advisor is not familiar with the recordkeeping requirements, he or she should contact the Bookkeeper or Secretary for instructions.

By requesting approval for a fundraiser, the Club Advisor accepts all responsibility for properly accounting for all cash collected.

Expenses may not be paid out of the fundraising proceeds. Fundraising supplies should be paid for using the guidelines provided under cash disbursements in this handbook.

Children shall not be exploited in any way (activities imposing on classroom schedules, unnecessary involvement of children during school time, etc.).

Health, sanitation, and insurance codes shall be observed. This rules out such activities as pony rides and car ‘wrecking’. Activities that may endanger students, staff, or others by their actions as participants or spectators are prohibited.

If students are given items to sell that the district has purchased, parents must fill out the Parental Permission for Fundraising Form.

BANKING POLICIES

All Student Body Funds are to be deposited and maintained in a federally insured checking account. The only school permitted to have a separate checking account for student body funds is the High School. All other schools are integrated with the district’s account.
All financial activity falling under the jurisdiction and responsibility of the school must be handled through the district’s financial systems (InTouch and Infinite Visions).

There may **not** be any other checking accounts that refer to either the school or the School District. If financial activity does not fall under the jurisdiction and responsibility of the school or the District, it should not be handled through the Student Body Funds. Any checking account not specifically authorized by the District must *not* include:

- School name
- School address
- District Tax ID Number
- Any other reference to the District

The only exception to the above rule would be Parent Teacher Associations (PTAs) or a Foundation which may refer to the school’s name only. Permission from the Financial Services Department is required.

**PTA or other outside organizations**

Independent, third party organizations, such as PTA groups or foundations whose purpose is to indirectly support school activities and programs will be managed by the third party organizations. These organizations are separate entities from the District and will use their own federal tax ID number and use their own bank account. They may not use student body bank accounts for their activities. An organization may donate money to the student body and those funds could then be deposited and disbursed from the student body account so long as they are an appropriate use of fund.

Examples of activities/groups that may **not** have a checking account of their own with any of the above information:

- Employee / faculty funds
- Alumni associations

No bank accounts are to be opened or changed except by the Financial Services Manager and/or Superintendent.

Authorized signers should include the Principal and the Financial Services Manager or Superintendent. **The Bookkeeper or Secretary may not be an authorized signer.**
SECTION II-CASH/REVENUE

CASH HANDLING

Secretaries and Bookkeepers must daily record all cash and cash equivalents (such as checks, money orders, etc.). All cash and coin must be double counted. Checks should be made out to the school, not to a specific employee.

Cash should be counted when received to verify the correct amount and immediately recorded in the District’s Point of Sale (POS) system, InTouch.

If cash cannot be counted when first received the person turning in the money should put it in a sealed envelope and give it to the Secretary/Bookkeeper with the following items written on the envelope:

- Amount of money contained in the envelope
- Date they are turning the money over
- The activity account into which the money should be recorded
- A description of the event/deposit (i.e., Band Car Wash)
- Their signature

The Secretary/Bookkeeper should lock the envelope in a secure location. (At the High School a drop box is available near the bookkeeper’s window.) When the amount is able to be verified, the Secretary/Bookkeeper should open the sealed envelope and count the currency in the presence of another adult. The other adult individual then verifies that they witnessed the counting by both signing on the cash receipt form next to the Secretary/Bookkeeper’s signature. After verification, record the transactions in InTouch if not already completed.

Monies taken in by all individuals other than bookkeepers/secretaries should be turned in by the end of the day that it is received. An exception would be weekend events, in which case the money should be turned into the person in charge and kept secured until the next school day. No funds should ever be received and then disbursed without being deposited in the bank by the bookkeeper/secretary.

Students should pay the Secretary/Bookkeeper directly and not the teacher or club advisor unless absolutely necessary. Cash should not be held and turned into the bookkeepers/secretaries on a monthly or other period basis.
Make sure all money is turned in to the Secretary/Bookkeeper on a daily basis. An annual written notification from the Principal to staff regarding the processes, policies and procedures of the Student Body Funds is recommended.

It is the Secretary/Bookkeeper’s responsibility to make sure that club advisors and teachers have the proper paperwork and instructions to account properly for cash receipts before an event takes place.

If total cash on hand balance exceeds $200 for elementary or $350 for secondary the cash must be deposited that day. If cash does not exceed these amounts a weekly bank deposit is acceptable.

**CASH BOXES**

At the High School (and other schools as needed) the Secretary/Bookkeeper will be issued “Cash on Hand” boxes that can be checked out for events using the Cash Box Checkout form. Before distributing the box the amount must be verified by the bookkeeper and advisor checking out the box. Upon receipt of the box the bookkeeper and advisor must again verify the amount returned is the same as the amount checked out. No expenses are to be paid using this cash.

**REVENUE/SALES**

At the time money is received it must be recorded immediately into the District’s POS software, InTouch (see Cash Handling section for exceptions). A receipt must be issued to the payer if they are present.

Keep detailed information of all monies you receive, including:

- **Who** gave you the money?
- **What** is the money for?
- **When** did you receive the money?
- **Which activity account** should the money go to?

These requirements will be met if properly entered into InTouch. Payments applied to a student’s account will be posted to each individual student. All other payments will be entered into InTouch as a Non-Student (or Customer). See the InTouch manual for proper instructions.
Each type of revenue/sale shall be posted to an ‘item’ set up specifically in InTouch to account for the reason for payment and the proper account number. Again, see the InTouch manual for instructions on setting up an item.

On the day of deposit to the bank the Secretary/Bookkeeper must perform an End of Period (EOP) in InTouch. This will reconcile all cash and checks with all receipts since the last deposit. The EOP memo should be the date of the deposit. If the deposit is over or short, notify the Financial Services Department. **Deposits must be made on the same date an EOP is completed.**

**TICKET SALES**

Pre-numbered tickets are to be used for admission into school activities/athletic events. Tickets should be treated like cash and locked securely in the Secretary/Bookkeeper’s office.

The following procedures must be used:

- Use pre-numbered and different colored (or other distinguishing feature) tickets for each admission price.
- Check out tickets from the school Secretary/Bookkeeper.
- Two individuals are needed to sell tickets:
  - One person collects money and issues the tickets.
  - Another person collects and tears the tickets.
- One half of the ticket goes to the patron and the other is kept to reconcile number of tickets with money received.
- At the conclusion of the event the two ticket workers count the money and reconcile the tickets sales using the Ticket Sales Report form.
- Any differences need to be explained to the Secretary/Bookkeeper.
- Return unused tickets, money and Ticket Sales Report form to the Secretary/Bookkeeper along with any cash boxes (see Cash Box section of this manual).
- Be sure to use proper cash handling procedures outlined in this manual.
BANK DEPOSITS

K to 8th grade schools are required to make deposits to the bank at least weekly or whenever cash and checks total $200 or more.

Ways to get the deposit to the bank:
• School Secretary or Principal takes the deposit to the bank.
• As a last resort, contact Financial Services and explain the situation to arrive at acceptable alternatives.

The High School must make daily deposits when cash and checks total $350 or more. Deposits are taken to the bank by District Courier or Bookkeeper if necessary. The bookkeeper should notify their principal and the Financial Services Department if they will be out for an extended time so arrangements can be made to take care of deposits.

Complete a bank deposit slip. Total of deposit slip should equal the EOP report from InTouch. Take deposit to bank.

Submit bank deposit receipt, InTouch EOP reports, yellow copy of deposit slip, and any supporting documentation (ie-check stubs, letters, class rosters, etc.) to the Financial Services Department.

Never deposit money into a personal bank account.

Late, unsupported deposits are a breakdown of internal controls. Holding funds for extended periods before depositing them does not properly safeguard assets. It also makes the cash susceptible to misappropriation.

Never cash a check or give change for a check. Money must be deposited intact (the same form as it was received). Also, you run the risk of the check being NSF and then you are out both the check amount and any change that you have given.
SECTION III-PURCHASING/DISBURSEMENTS

It is the Bookkeeper and Principal’s responsibility to make sure that disbursements are appropriate in nature to the activity accounts. Bookkeepers should be familiar with the correct uses of Student Body Funds.

PURCHASING

Purchasing for Student Body Funds follows the same procedure as District Funds.

An approved purchase order must be obtained BEFORE an order can be placed. An order without having a purchase order to authorize the expenditure is an unauthorized purchase. Do not order without having a purchase order that has been signed by the appropriate authority.

- A requisition for every purchase must be completed in Visions (the District financial software). Each requisition must contain the item(s) being purchased, a detailed description of what the purchase is for, (i.e. supplies for registration), the amount per item, the account code, and the total of the order. Please use the internal notes section of the requisition for any special requests or directions.

- After the School Principal approves the requisition, the requisition will then be in the queue for the Financial Services Manager for approval.

- The Financial Services Manager will approve, deny, or send it back to the originator for corrections on the requisition. If the requisition is sent back to the originator please make the suggested corrections, (usually in an email from the Financial Services Manager), and resubmit the request.

- After approvals the purchase can be made.
The Secretary/Bookkeeper should verify that there are sufficient funds in the Student Body Fund account the teacher/advisor wants to use. **Any expenditure that would create more than a temporary deficit should not be approved.** Exceptions to this rule would be:

- **The deficit is temporary and a deposit is forthcoming.** Example: Event costs are paid in advance, causing a temporary deficit until the event fees are received that cover the costs.

- **The Principal approves the expenditure knowing that a secondary source will be reimbursing the account.** Examples: The Principal approves a transfer from an appropriate account; or, an outside source such as PTA is paying the costs which have not yet been received.

All requisitions to vendors who qualify as an independent contractor must sign an independent contractor agreement and be approved by the Financial Services Department. It is the Principal or Secretary/Bookkeeper’s responsibility to ensure that the contractor is not qualified as an employee. If there is a question about whether someone qualifies as a contractor or employee, contact Financial Services.

If a school is requesting the use of an independent contractor they must obtain a W-9 from the contractor before work begins to determine if they qualify for a 1099. W-9 forms must also be obtained for any new vendors being requested.

There should be no pre-payments to contractors or to vendors for purchases of items or inventory. If an exception is required please contact the Financial Services Department for prior approval.

If purchase is made on a district p-card please note the name of the vendor in the description of the requisition screen and follow proper p-card procedures outlined by the Financial Services Department.
DISBURSEMENTS

A check should never be written or approved to pay without proper documentation and approval.

Invoices must have the following to constitute being a valid invoice: business name, business address, date, detail of supplies/materials or service and amount of purchase.

In order to pay a vendor you first must have written verification that the goods were received in good order and that the invoice is ‘okay to pay’. This may be the signature of the person that received the goods on the packing slip, through an e-mail, electronically sent to Accounts Payable or it may be a written authorization on the invoice. Also make sure the purchase order number and date are on the invoice/receipt. If the order is incomplete or you would like the purchase order to remain open please note that on the invoice.

Original receipts must accompany a request for reimbursement. They need to be detailed enough to show what was purchased. For example, date, time, place, amount, number of guests and business purpose. A ‘generic’ credit card receipt that only shows the amount charged will not provide enough information.

If the vendor invoice is for a larger dollar amount than the approved purchase order, this should be noted on the invoice and the Principal or administrator needs to sign their approval for the increase in spending.

Once the proper paperwork and approvals have been collected, a check may be written.

For K to 8th grade schools: Send all supporting documentation to Accounts Payable (AP) in the Financial Services Office. You may also scan the documents and attach the file to the purchase order in Visions. If you have done this, please notify AP (also send any original receipts, not invoices, to AP). A check will be cut and mailed to the vendor.

For the High School: Send all supporting documentation to the Bookkeeper. Checks are created through the Visions software by the
Bookkeeper. Refer to your Visions documentation for more detail on how to do this.

File all supporting documentation together by voucher.

Keep all check stock locked in a secure location at all times.
SECTION IV-STUDENT INFORMATION

STUDENT ROLES/RESPONSIBILITIES

In order to have Student Body Funds, each school must establish some form of student government/council. These students have many responsibilities for the management of Student Body Funds including general activity accounts, clubs, class activities, and athletics.

Student Body Funds depend heavily on the input and support of student representatives for classes, clubs and athletics. The students must have adult supervision to properly administer activity accounts and that **supervision MUST include student participation in determining the use of the funds**.

**All activities of Student Body Funds must have student approval and supporting documentation must bear evidence of student approval.** Student approval may be satisfied by signatures on requisitions or purchase orders, disclosure in the minutes of a student government/council meeting, or by completing a Student Body Funds Approval Form.

Approval of individual purchases is suggested but approval for purchases pertaining to a project as a whole is acceptable, especially at the elementary level.

Each individual school, activity and/or club should establish its own organization such as officers, elections, etc.

STUDENT FEES

Deposits are **collected** from each secondary student in the district and held on their ‘account’. This deposit is used to pay for expenses (such as lost materials and library fines) throughout the student’s time in the district. Any unused portion of the deposit will be returned upon graduation or departure from the district.

Under Oregon law, students cannot be required to pay a fee for classes that are part of the regular school program. However, in some instances, you may ask parents to make a contribution for certain classes where additional learning materials enable the school to expand and enrich those classes.
Certain science lab expenses, agriculture, and art class supplies are examples of appropriate requests for contributions. Parents are not required to pay the requested contributions in order for their children to receive credit for the course. Each student account will be assessed the fee and if payment cannot be made, a Fee Waiver Form must be completed and approved by the Principal (see waiver section of this manual for guidelines).

In some instances, Oregon law does allow school Districts to charge a required fee or a deposit.

Required fees are expenses that parents can be charged for activities or items that supplement or enhance their child’s regular school education. Examples of allowable required fees:

- Optional field trips that are not part of the regular school program (If the trip contributes significantly to an understanding of the course for which the teacher has specifically planned the trip, it is a regular part of the school program).
- Admission to extracurricular activities (attendance must be optional)
- Rental of musical instruments
- Gym clothes and towel (when student does not furnish their own)
- Other non-instructional expenses
- Pay to Play Fees

All students have the responsibility to return assigned textbooks and other loaned school materials on time and in good order. These materials are purchased by the district for student use and it is the responsibility of the student to take reasonable care of the materials. The district must be properly reimbursed for all lost and damaged materials, waivers will not be accepted for these items.

Each school is responsible for monitoring outstanding debts with the guidance of the Financial Services Department. The parent or guardian is responsible to work with the school to clear accounts before the end of each school year.

The school may withhold certain privileges if outstanding debt is not paid.

At the secondary level, statements of any outstanding debt should be sent at least once a year in the Spring.
The statement/notice must state:

- The reason that the student owes the money
- An itemization of the fees, fines, or damages owed
- A statement that the amount owed can be contested by contacting the principal.

A fine/fee report from InTouch will meet this criteria. It is recommended that a letter be sent with the InTouch report requesting payment.

For graduating Seniors, every effort must be made to collect outstanding Debt. A list showing the student and amount owed should be provided to principals by the Bookkeeper weekly during the final weeks of school. **Diplomas cannot be withheld but participation in the graduation ceremony can be denied.**

**FEE WAIVERS**

As stated in the previous section, students will be assessed fees where appropriate. However, the District understands that some students may not have the means to pay all required fees. If so, a Fee Waiver Form **must** be completed and signed by the principal. **Teachers, coaches and other staff cannot waive fees, only principals have that authority.**

To be equitable across the District, fee waivers are based on the income guidelines for Free and Reduced meals (see form), although special circumstances can be taken into consideration.
SECTION V-OTHER FINANCIAL INFORMATION

ACTIVITY ACCOUNTS

Each school has an allotment of accounts in the district chart of accounts. If a school wants to add, delete or edit an activity account they must contact the Financial Services Department.

Transfers

Transfers are used to move funds among Student Body Fund activity accounts. A Student Body Funds Account Transfer form must be filled out and be approved by the Principal. Secretaries/Bookkeepers, teachers, club advisors or principals can prepare a Student Body Funds Account Transfer form to request transfers.

- Start each school year with Transfer #1 and continue in numerical sequence throughout the rest of the school year.
- Clearly describe the purpose of the transfer and attach any documentation that would support the purpose.
- Verify that the transfer amount from one account is equal to the amount going into the other account.
- Make sure the transfer follows all requirements stated in this manual.
- Send the approved form to the Financial Services Department for posting. You will be notified when the transfer has been completed.

BANK STATEMENTS/RECONCILIATION

All Student Body Funds for K-8 schools are integrated into the District’s Operating account. No K-8 school should have a separate account and will not receive a monthly bank statement. The High School bank statement will be reconciled by the Financial Services Department each month. The bookkeeper may not reconcile the account to maintain a separation of duties.
REPORTING

It is the Secretary/Bookkeeper's responsibility to provide the school principal, student organizations, teachers and advisors with regular reports for both reconciliation and audit opportunities. It is recommended that reports be send on a monthly or quarterly basis. Reports available are:

- Student Activities Report in Visions. This report can summarize or detail activities within a single or group of Activity accounts.
- Multiple reports in InTouch. Many reports are available to view revenue transactions only.

Deposits in InTouch will be posted on a weekly basis into Visions for the most accurate reporting. Credit card transactions will be posted to activity accounts in Visions at the end of each month.

MAINTENANCE OF RECORDS/RETENTION

Records are to be maintained in an adequate filing system so that they are readily accessible. Records can be disposed of only after authorization to do so. The retention of records must be in accordance with State and District policy. Please see OAR 166-400-0010, 0025 & 0065 and the District manual for a list of the retention requirements for Student Body Fund financial records.

You can also refer to the Oregon Secretary of State web page for the most current requirements:

http://arcweb.sos.state.or.us/pages/rules/oars_100/oar_166/166_400.html
STUDENT BODY FUNDS AUDIT

Student Body Funds will be audited at the High School by the Financial Services Department each year. Since Student Body Funds for K-8th schools are integrated into District processes and seen on a daily basis, an onsite audit will only take place at those sites on a rotating basis every two years that will mainly focus on cash handling. An audit will also be performed on an annual basis by a third party auditor for all District operations which will include Student Body Funds.

The purpose of the audit is to make sure that internal controls are in place and working properly to safeguard the District’s assets. Secondary goals of the audit include providing training opportunities for bookkeepers and gaining insight into ways we may be able to improve our controls or revise them to make them work in your school.

Audits will take place throughout the school year. We will notify you 7 to 10 days prior to your scheduled audit and provide you with a list of reports and other documentation we will need.

To prepare for the audit you should do the following:

- Review student body handbook and board policies regarding student body accounting.
- Prepare the following items and have them available for review:
  - Cash disbursements listing (for High School only)
  - Cash receipts listing
  - Voided checks (HS only)
  - Sequential List of Checks by check number (HS only)
  - Sequential List of Receipts
  - Back up documentation for paid invoices, check requests, receiving records, purchase orders or requests (HS only)
  - Back up documentation for any monies received and for bank deposits (only if necessary for K-8 sites)
  - Student body petty cash records

What the Auditor is looking for:

**Cash Receipts / Deposits**

- Make sure any un-deposited cash is locked in a secure location
- Verify deposit slip amounts agree to bank statements
- Ensure InTouch receipts match up with deposit amounts
• Make sure money has been deposited regularly (at least once a week or more)
• Make sure each receipt has proper documentation to support who the money came from, what it was for, and when it was received

**Cash Disbursement/Payments**

• Make sure purchases are approved PRIOR to ordering
• Make sure each payment has proper documentation to support the purchase such as: proper invoice, an 'ok to pay' from the person who verifies the goods have been received, and adequate detailed receipts
• Activity accounts do not have a negative balance
• Activity account transfers have been approved
SECTION VI-APPROPRIATE AND INAPPROPRIATE USES OF STUDENT BODY FUNDS

Student Body Funds must be used to promote and finance a program of worthwhile co-curricular activities beyond those provided by the district. (Also see ‘What are Student Body Funds?’ section of this manual.)

Funds derived from the student body must be expended in a manner approved by the student governing body.

Large student body reserves are discouraged. Student Body Funds must, in general, be expended for the benefit of those students currently enrolled in school who have contributed in one way or another to the accumulation of such funds. If a long range project is planned, funds may be carried over with documentation of the project.

Appropriate uses of student body funds include, but are not limited to, the following:

- Class or activity club field trips
- Student rewards, prizes, and other awards
- Student club parties, dances, or authorized events
- Purchases of supplies for students’ use in the classroom or authorized activity or authorized fundraiser (i.e., concession fundraisers)

Inappropriate uses of student body funds include the following:

- Travel, meals, and lodging for staff members except when traveling with their respective student group or team.
- Purchases for staff members, coaches, or club advisors including equipment, supplies, and snacks
- Gift certificates, unless purchased as a prize or award for an authorized student activity (see below)
- Athletic event entry fees, unless required for the entire team’s admission to the specifically authorized event
Central Point School District #6
STUDENT BODY FUNDS MANUAL

Exceptions:

- If a fundraiser is *publicized* and held to raise funds for a specific project not mentioned above that typically isn’t an appropriate use of funds (i.e., new curtains for a stage, campus beautification, etc.,) those proceeds may be put into a specially designated fund for that purpose.

Note: There are several pages of examples to guide you in the appropriate use of student body funds in this section. If you are unsure of whether an individual expense would be appropriate, please contact the Financial Services Department for clarification or approval.

**GIFT CERTIFICATES**

Gift certificates should generally not be purchased with any type of District funds, which includes Student Body Funds.

**For Employees**

Gift certificates may not be purchased with District or Student Body funds and given to employees (e.g. coffee gift card certificates, gift card to coaches). The IRS considers gift certificates the equivalent of cash, which must be reported on the employee’s W-2’s as wages and be taxed, regardless of how small the amount. If this practice is not adhered to, the gift card amount will be added to the employee’s gross pay and reported on his/her W-2.

**For Students**

Gift certificates may be purchased with District funds and given to students only if amount does not exceed $5. However, it is recommend that rewards and awards for students should be the item itself, rather than a gift certificate to buy the item, and should preferably be related to the educational objectives of the student activity that earned the award. It is NOT recommended that gift cards be given to students.
Exception for gift certificates to students:

If a donor or donation specifies that the funds should be used to purchase gift cards to be given out to the parents or guardians of “hardship” or needy students for clothing, etc. There must be documentation to support the donor’s wishes. Documentation of the donations to parents and guardians should be kept as well.

For Parents and Volunteers

Gift certificates may be purchased with District funds to show appreciation to parents and others who volunteer for us. They should be used judiciously and in relatively small amounts of $5 or less per person.

Purchased with Personal Funds

The Principal may purchase gift certificates for reasons such as showing appreciation to teachers, staff, or custodians with his or her own personal funds (not student body funds). The District will not reimburse those expenses. The District has no authority to make rules about how individuals spend their own personal money.

**QUESTION AND ANSWER SENARIOS**

My Principal would like to use student body funds for a staff appreciation luncheon. Is this permitted?

In general, the answer is no. Student body funds can’t be used for staff member purchases, such as appreciation lunches or staff meetings, office equipment or coffee room supplies.

There are limited circumstances where a student club may want to recognize or reward a group of staff members, but this must be initiated and approved by the students in the club. An example of this is when the dance team wishes to thank the custodians for their extra efforts in cleaning up after an event, by buying them pizza. For this type of expenditure, you must have the signature of the student leader on the documentation, as well the club advisor’s signature.
The Varsity football coach turned in a travel reimbursement request for a scouting trip. May I reimburse him out of student body funds?

No. Travel reimbursements for athletic funds should not be paid out of student body funds unless the travel was for a trip that students attended. For instance, reimbursing travel for an out of town athletic event, when the coach is accompanying the team, is permitted.

Traveling for scouting trips cannot be reimbursed out of student body funds. You may reimburse these types of travel out of your district athletic fund, if approved by the Principal.

Four of our basketball coaching staff members attended the OSAA state basketball tournament in Eugene this year. They turned in reimbursement requests for lodging, meals and mileage to this event and asked me to reimburse it out of the Boys’ Basketball fund. Our team did not make the playoffs this year. Is this an appropriate use of student body funds?

No. Staff travel can only be reimbursed using student body funds when the coaches travel with the team to out of town athletic events. Because the team did not participate in the tournament, student body funds cannot be used.

You may reimburse this type of expense out of your district athletic fund, if approved by the Principal.

Each year our athletic director purchases discount tickets from OSAA for various state tournaments. Can these tickets be purchased using student body funds?

No. Admission fees to OSAA state tournaments can only be paid from student body funds if the team is involved in the tournaments, to the extent that OSAA requires the coaching staff to pay a participant fee.
Our softball coach purchased a sympathy arrangement for a fellow staff member and has asked me to reimburse her out of the Girls’ Softball student body account. Is this an appropriate use of student body funds?

In general, this is not permitted, because it is a purchase made on behalf of a staff member. Student body funds are to be spent only on activities that benefit the club as a whole.

An exception is if the team wishes to send a sympathy arrangement on behalf of the entire softball team. If that’s the case, you may use student body funds, but the request must be signed by the team captain in addition to the club advisor.

Our dance team went out and had pedicures, which they charged to the Dance Team student body account. Is this an appropriate use of student body funds?

Because the pedicures were for the entire dance team, this activity would somewhat meet the definition of a student body fund expense as it benefited the students involved in the activity.

However, please keep in mind that student body funds are provided by members of our community. These community members generously donate to your school to help raise funds for the needs of the team, such as uniforms, camps and travel, so you and your Principal should provide club advisors with guidelines for what is actually an appropriate use of these funds, in addition to the requirements set forth in this handbook.

You might begin by asking yourself if the club would be able to raise funds for that specific purpose, and if not, it is probably not a good use of the money. In this case, it is unlikely that many community members would donate their money to fund pedicures for the dance team. You can also call the Financial Services Department for assistance on setting guidelines.
Our Golfing advisor had dinner with a coach who put on a camp for our golfers. May I reimburse her using the student body funds?

No. Because the dinner was not attended by the students, this is an inappropriate use of student body funds.

The parents of some of our baseball players opened up an account to raise funds for the baseball program. They would like our Varsity baseball coach to be able to write checks for the teams’ needs using this account. Is this permitted?

No. Club advisors may not participate in the management or disbursement of funds raised by an outside organization for their club. The parent group may raise funds and donate them to the club; however, the group may NOT use the District’s tax identification number when raising these funds.

Our Athletic Director purchased printed outerwear for all coaches out of Student Body Funds. Is this an appropriate use of the funds?

No. However, since the coaches are expected to wear them at games and functions to identify themselves as members of the team in the capacity of chaperones and/or coaches, the Athletic Director may use district athletic funds.

Flowers are purchased for seniors to give to their mothers at the final home game. Is this an approved use of SBA funds?

Yes, as long as it is an approved expense by the members of the club/team.

The Dance Team went on a trip to Las Vegas for a competition. The advisor requested cash to cover the per diem for each day’s meals for the students. What type of documentation should I have for this?
Before advancing the funds, you will need to have documentation of how many students and the number of meals for each day they are at the competition. Your school can specify the student per diem rate as long as it doesn’t exceed the district employee per diem rate and it is consistent with each team and event.

When the team returns from the trip there needs to be a list of each student who attended along with each student’s initial that he or she received the per diem amount the coach was given money for.

**This afternoon, one of our club advisors came to me with a request for payment to a vendor for services, but did not have an invoice or other documentation. She told me that she had to have a check immediately and would bring an invoice to me later. Should I cut the check?**

You should NOT write a check without proper documentation. First, you should have the advisor contact the vendor and arrange with them to accept a purchase order. Most vendors will accept a purchase order when asked.

If the vendor will not accept a purchase order, and there are no other vendors to obtain the services/goods from, you will still need to have a purchase order created in Visions and approved by the principal. You may then pre-pay the vendor. The advisor is required to return the documentation to you within 48 hours. This should only be done as a last resort and only for vendors who do not accept purchase orders. District p-cards and petty cash may also be used if the guidelines are met.

**During our Volunteer Appreciation luncheon, all volunteers were given a small plant in appreciation of their help. Is this OK? Also, can I pay for the plants out of student body funds?**

Yes, but not with student body funds. Small gifts are permitted to show appreciation. This is because a small gift is not considered to be an equivalent to cash as a gift certificate would be.
However, this should not be paid for from student body funds because it does not meet the definition of an appropriate use of student body funds. These should be paid for from the general fund with principal approval. An exception would be if the student leadership of this certain club/team approves to use ‘their’ funds for this event and signs a statement approving the purchase.

_We purchased gift certificates for some of our volunteers and staff members who stayed late and helped clean up after a school dance. Is this OK?_

Yes and No. Gift certificates of $5 and under can be purchased to compensate volunteers for time or extra effort spent during a school sponsored event. However, gift certificates to staff are prohibited.

_A classroom teacher purchased ten $5 gift certificates to an ice cream shop as rewards for a classroom spelling bee. Is this OK?_

Yes. Small gift certificates of $5 or under can be purchased for student rewards or prizes for classroom or extra-curricular activities. There must be a list of who the gift cards were given to and where the gift cards are from. However, it is not recommended that gift cards are distributed to students since there is no control on what the money is spent on.

_Our track coach handed out $25 gift certificates to several students who helped with event timing at our latest track meet. Is this OK?_

No. This would be considered “compensation for time spent” rather than a reward or prize. An acceptable alternative would be to give all the helpers a school t-shirt or something small from the student store.

_One of our teachers purchased classroom supplies using her personal Visa card and has asked to be reimbursed from her_
classroom account. This card earns airline miles for every dollar spent. May I reimburse her?

Yes and No. It is an Oregon Ethics violation to obtain personal gain due to being a public employee. This includes receiving personal airline miles for purchases made on behalf of the school district. However, due to the prevalence of rewards and mileage programs it is sometimes unavoidable, especially in an emergency situation. You may reimburse the teacher if they sign a statement acknowledging they are in violation of this and that they take responsibility for the consequences.

One of the parents in our school wants to give $100 to her son’s teacher in appreciation of her hard work. Is she permitted to accept this gift?

No. Under Oregon ethics rules, government employees may not accept gifts or gratuities, other than those that are inconsequential or of minimal value (less than $5). However, if the parent would like to donate the amount to the teacher’s classroom fund, the teacher would be allowed to use these funds to purchase items to benefit the students in her classroom.

Our staff would like have a “Sunshine” fund for staff parties and charitable giving, is this allowed?

No. Since these funds do not have student involvement, they are not allowed.
Appendix—Forms and Resources
(Electronic versions of the following forms are on the Financial Services Website)
10 GOLDEN RULES OF FINANCE FOR COACHES AND ADVISORS

1. Do not sign contracts with vendors. All contracts must be signed by the Superintendent or Financial Services Manager.

2. All fundraising activities must be requested and approved through the Student Council and Financial Services Department PRIOR to beginning a fundraiser.

3. For School Sponsored camps, keep records of all student registrations, amounts paid and the attendance. When camp is complete, send all documentation to the Bookkeeper.

4. DO NOT mix funds with outside organizations such as a Booster Club or PTA. If funds are raised by the student club or advisor, the money must be deposited to that activity account, not an outside organization.

5. Request PRIOR approval to spend Student Body Funds before making a purchase—PLAN AHEAD. Do not purchase anything with your own money without prior approval or you might not be reimbursed.

6. Do not use cash from a sale to buy or pay for anything like food, or additional inventory. All money received must be deposited.

7. Pre-numbered tickets or the district point of sale system (InTouch) should be used for all activities for which admission is charged or items are sold.

8. PRIOR to events, you may request a cash box or tickets from the Secretary/Bookkeeper. If the point of sale system is needed, contact the Secretary/Bookkeeper who will in turn contact Financial Services.

9. Please advise the Secretary/Bookkeeper via email or in person when you receive items ordered (a packing slip will also work). Please submit any invoices received from a vendor. A vendor cannot be paid without an invoice.

10. If in doubt, ask questions. Don’t assume! Call the Athletic Director, Bookkeeper or the Financial Services Department.
Central Point School District #6 Fundraising Request

To avoid overlapping fundraisers and duplicate sales, please complete the following information. Return the completed form to your building secretary/bookkeeper.

Do not start any fundraisers until the request form below is completed and returned with approvals.

School/Building: _________________________ Club/Organization: _________________________

Date(s) of Activity: _________________________ Location of Activity: _________________________

Name of Fundraiser: _________________________

Description of Fundraiser: _________________________

Will this be completed during a sanctioned school event?  Yes  No

If answer is yes from above, what school event? _________________________

Reason for Fundraising/Proposed Use of Funds: _________________________

Estimated money the activity will generate: _________________________

The initial investment: ________________ Investment funded by: _________________________

InTouch Point of Sale System needed?  Yes  No  If yes, date and location: ________________

I understand that all fundraising activities must be approved before requesting purchase orders or scheduling the fundraising activity. This pertains to all fundraisers (large or small) even if it is done every year. All monies collected should be submitted to the building secretary/bookkeeper on a daily basis. Monies collected over weekends and holidays should have prior arrangements made with the principal or designee to secure monies until they can be submitted when the office is open. By signing this request, I agree that our club/organization will follow the guidelines outlined in the Student Body Funds Manual.

Advisor/Teacher/Coach Signature: _________________________ Date: ________________

Student Representative: _________________________ Date: ________________

[  ] Approved as outlined above

[  ] Approved with the following changes: _________________________

[  ] Approved for the following dates/events only: _________________________

[  ] Not Approved

_________________________________________  _____________
Principal Signature  Date

_________________________________________  _____________
District Office Signature  Date
As an Advisor or Coach of Central Point School District #6, I accept that I have a responsibility to:

- Implement and/or execute all elements of the club organization and goals.
- Provide supervision of students in all aspects of running the club.
- Obtain proper approval before starting any club Fundraisers, including use of required forms and timely submission to the school Secretary/Bookkeeper.
- Plan events that minimize conflicts with other district and building events.
- Keep accurate inventory records of all district and school property.
- Follow proper procedures for cash handling and purchasing.

I acknowledge receipt of the Central Point School District #6 Student Body Fund Manual and will comply with all policies and procedures.

I have read the recordkeeping requirements for fundraisers and agree to follow them to ensure that the paperwork is completed as required and any funds received are handled appropriately.

_________________________  ____________________
Advisor/Coach Signature    Date

_________________________
Printed Name

Club/Sport
Dear Parent/Guardian:

The ___________________ Club/Team is planning to sell ___________________ as a fundraiser to support activities. Certain guidelines are necessary and I ask that you read this carefully and review it with your student before the sale begins.

1. Your student will have total responsibility for the product. If it is lost or stolen, he or she will be obligated to pay that amount.

2. Merchandise should never be left in lockers or unattended in classrooms.

3. It is not necessary for a student to carry boxes of merchandise with them during the school day. It is suggested that students pick up the product from the advisor toward the end of the school day.

4. It is also recommended that the student carefully count all merchandise that is checked out to them prior to signing for the product.

5. Full credit may be given to the student for any unopened merchandise returned by completion of the sale (this may vary depending on the nature of the sale).

6. Either merchandise checked out to the student or the appropriate amount of money must be returned by the end of the sale.

7. **Money collected should be turned in exactly as collected. Please do not deposit to a personal account and write a check for the total amount.**

Sincerely,

Club Advisor

I have read the above sale guidelines and agree to allow my student to participate in the fundraiser.

(Parent Signature)  (Student Signature)  (Date)

(Parent Printed)  (Student Printed)  (Date)
CENTRAL POINT SCHOOL DISTRICT #6
Student Body Funds Expenditure Approval Form

School: _______________________________  Club/Activity/Sport: _______________________
Advisor/Coach: ______________________  Activity Account Number: ________________
Date or Date Range of expenditure: ________  Not to exceed Amount: $______________
Please list names and roles of students involved in the approval: _________________________
____________________________________________________________________________
____________________________________________________________________________
____________________________________________________________________________
Please describe the purpose of this activity (what is being accomplished; goals): __________
____________________________________________________________________________
____________________________________________________________________________
Please describe how the funds will be spent: ________________________________________
____________________________________________________________________________
____________________________________________________________________________
Please describe the source of funds for this activity: _________________________________
____________________________________________________________________________
____________________________________________________________________________
I understand that this form must be approved before requesting purchase orders for the activity described. By signing this request, I agree that our club/organization will follow the guidelines outlined in the Student Body Funds Manual.

______________________________  ____________________________
Student(s) Representative Approval  Date

______________________________  ____________________________
Advisor/Coach Approval  Date

______________________________  ____________________________
Principal Approval  Date
Central Point School District #6
Fee Waiver/Reduction Application

School athletics and activities are partially funded by student paid fees. The assessment and collection of these fees should not eliminate any student from participation. If you need financial assistance to participate, please complete this form and return to your school secretary. The information you provide will be used to help determine eligibility.

PLEASE NOTE: --Fees for lost and/or damaged items will not be waived. --If a student has a balance available in their account, those funds will be used before the waiver is applied.

Student Name: ___________________________ School: ___________________________

Grade: _______ Activity/Sport/Fee: ___________________________

Parent/Guardian: ___________________________ Phone: ___________________________

The following options are intended for those families who may have difficulty meeting the fee requirements. Please indicate which option you are applying for:

☑ Monthly payments- 3 month period ☐ Reduced fee- up to 50%  ☐ Total fee waived

Do you currently have an application on file for free or reduced lunches? (Circle One) YES  NO

Annual household income $______________

Number of working parents/guardians in the household _______ Total number living in household _______

Describe any circumstances that you would like us to consider as part of the decision for the fee reduction or waiver:

________________________________________________________________________________________________________________________________________________

________________________________________________________________________________________________________________________________________________

________________________________________________________________________________________________________________________________________________

________________________________________________________________________________________________________________________________________________

Parent/Guardian Signature ___________________________ Date ____________

Request is: ☐ Approved for total fee waiver ☐ Approved for 50% reduced fee ☐ Approved for payment plan ☐ Denied

If waiver is approved, please list what account (if any) will supplement the fee ________________

Comments: __________________________________________________________________________________________________________________________________________________

________________________________________________________________________________________________________________________________________________

________________________________________________________________________________________________________________________________________________

Administrator Signature ___________________________ Date ____________
Fee Waiver Income Eligibility Guidelines
(Equal to Federal Free and Reduced Lunch Guidelines)

### FREE Eligibility Guidelines

For School Year 2015-2016

<table>
<thead>
<tr>
<th>Household Size</th>
<th>Annual</th>
<th>Monthly</th>
<th>Twice Per Month</th>
<th>Every Two Weeks</th>
<th>Weekly</th>
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<td>$638</td>
<td>$589</td>
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<td>$863</td>
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<td>6</td>
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<td>8</td>
<td>$53,157</td>
<td>$4,430</td>
<td>$2,215</td>
<td>$2,045</td>
<td>$1,023</td>
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<tr>
<td>Additional family members</td>
<td>$5,408</td>
<td>$451</td>
<td>$226</td>
<td>$208</td>
<td>$104</td>
</tr>
</tbody>
</table>

Example: A household with 4 people (includes adults and children even if not yet in school) making a combined $31,525 annually per year or less qualifies for Free lunch which will assist in determining eligibility.

### REDUCED Eligibility Guidelines

For School Year 2015-2016

<table>
<thead>
<tr>
<th>Household Size</th>
<th>Annual</th>
<th>Monthly</th>
<th>Twice Per Month</th>
<th>Every Two Weeks</th>
<th>Weekly</th>
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<tr>
<td>1</td>
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<td>2</td>
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<td>4</td>
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<td>Additional family members</td>
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<td>$148</td>
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</table>

Example: A household with 4 people (includes adults and children even if not yet in school) making between $44,863 and $31,526 (number from chart above) annually per year qualifies for Reduced lunch which will assist in determining eligibility.
## STUDENT BODY FUNDS ACCOUNT TRANSFER REQUEST

<table>
<thead>
<tr>
<th>Date</th>
<th>Request Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requestor</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>School</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Pursuant to district policy, no transfer will be authorized without administrative approval.

### TOTAL TRANSFER AMOUNT (Automatically Calculated from Detail Below)

$0.00

### Brief Explanation:


## Transfer From:  

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

## Transfer To:

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CENTRAL POINT SCHOOL DISTRICT #6
CASH COUNTING FORM

ACTIVITY/EVENT: ___________________________ DATE: _______________
CLUB/TEAM: ______________________________ ACCT #: _______________

<table>
<thead>
<tr>
<th>Bills</th>
<th>No. Of</th>
<th>Amount</th>
<th>Coins</th>
<th>No. Of</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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<td>X</td>
<td>______</td>
<td>$_____</td>
<td>$0.01</td>
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<td>X</td>
</tr>
<tr>
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<td>$_____</td>
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</tr>
<tr>
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<td>______</td>
<td>$_____</td>
<td>$0.25</td>
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<td>$100's</td>
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<td>______</td>
<td>$_____</td>
<td>$1.00</td>
<td>X</td>
</tr>
<tr>
<td>Total of Bills</td>
<td>$______</td>
<td></td>
<td>Total of Coins</td>
<td>$______</td>
<td></td>
</tr>
</tbody>
</table>

Checks: ________ Amount ________

TOTAL BILLS $__________
TOTAL COINS $__________
TOTAL CHECKS $__________
TOTAL MONEY $__________

IF A CASH BOX WAS CHECKED OUT FOR THIS ACTIVITY, DO NOT INCLUDE THOSE FUNDS ON THIS FORM. THAT MUST BE ACCOUNTED FOR WHEN CASH BOX IS TURNED IN.

By signing below I verify that all cash handling procedures outlined by the Student Body Fund Manual have been followed.

Signature of person verifying money count ___________________________ Date _______________

Signature of person verifying money count ___________________________ Date _______________

Signature of Advisor ___________________________ Date _______________

Signature of Secretary/Bookkeeper verifying money count ___________________________ Date _______________
**BOX CHECK OUT verification:**

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Denomination</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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<tr>
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<tr>
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</tr>
<tr>
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<tr>
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<tr>
<td><strong>TOTAL CASH IN BOX</strong></td>
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</tbody>
</table>

Date: ___________________  Verified By: ________________

**BOX CHECK IN verification:**

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Denomination</th>
<th>Total</th>
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</thead>
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<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$0.25</td>
<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$1.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$5.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$10.00</td>
<td>$0.00</td>
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<tr>
<td>x</td>
<td>$20.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$50.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>x</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>TOTAL CASH IN BOX</strong></td>
<td></td>
<td><strong>$0.00</strong></td>
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Date: ___________________  Verified By: ________________
<table>
<thead>
<tr>
<th>TYPE OF TICKET/PASS</th>
<th>TICKET COLOR</th>
<th>STARTING #</th>
<th>ENDING #</th>
<th>TOTAL # SOLD</th>
<th>PRICE</th>
<th>TOTAL AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**TOTAL GATE SALES**

<table>
<thead>
<tr>
<th>Bills</th>
<th>No. Of</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1's</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$5's</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$10's</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$20's</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$50's</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$100's</td>
<td>X ____</td>
<td>$______</td>
</tr>
</tbody>
</table>

Total of Bills: $______

<table>
<thead>
<tr>
<th>Coins</th>
<th>No. Of</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.01</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$0.05</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$0.10</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$0.25</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$0.50</td>
<td>X ____</td>
<td>$______</td>
</tr>
<tr>
<td>$1.00</td>
<td>X ____</td>
<td>$______</td>
</tr>
</tbody>
</table>

Total of Coins: $______

**TOTAL BILLS** $______

**TOTAL COINS** $______

**TOTAL CHECKS** $______

**TOTAL MONEY** $______

Please reconcile all ticket sales and cash/currency/checks and sign this form prior to turning into the Bookkeeper.

By signing below I verify that all ticket taking and cash handling procedures outlined by the Student Body Fund Manual have been followed.

Signature of ticket taker

Date

Signature of ticket taker

Date

Signature of Advisor

Date

Signature of Secretary/Bookkeeper

Date