

Dennis-Yarmouth Regional School District



Student Activities Policy & Procedures

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DYRSD SCHOOL COMMITTEE STUDENT ACTIVITY POLICY

STUDENT ACTIVITY ACCOUNTS

Student funds may be raised to finance the activities of authorized student organizations. Student activity funds are considered a part of the total fiscal operation of the District and are subject to policies established by the School Committee and the Office of the Superintendent. The funds shall be only for the benefit of students and managed in accordance with sound business practices, which include accepted budgetary, accounting, and internal control practices. The Superintendent shall ensure that, annually, all Principals and student organizations receive a copy of this policy as well as a copy of established procedures for control of receipts and expenditures that meet or exceed DESE guidelines.

In compliance with Massachusetts General Law Chapter 71, Section 47, and the School Committee:

1. Authorizes the Principals to accept money for recognized student activity organizations, which currently exist, or as from time to time may be revised. All funds received for student activities must be deposited into the Student Activity Agency Account and no funds shall be directly deposited to a Student Activity Checking Account except from the Student Activity Agency Account.
2. Authorizes the Town or District Treasurer to establish and maintain a Student Activity Agency Account(s) which is to be audited as part of the District's annual audit. The interest that is earned on such accounts shall be maintained in the Agency Account and distributed annually among the Student Activity Checking Accounts as directed by the procedures established by the Superintendent.
3. Authorizes Student Activity Checking Accounts for use by the Principals with specific maximum balances established annually for each school by vote of the School Committee. Payments for expenditures shall be made, whenever possible, by check, debit, or EFT directly from the Student Activity Checking Account. Reimbursements to personal credit card holders shall require the prior authorization of the Superintendent. Signatory authorization for Student Activity Checking Accounts shall be restricted to the Principal and Superintendent or Treasurer. Student Activity Checking Accounts shall be audited annually in accordance with DESE guidelines.
4. Directs Principals to provide the Treasurer with a bond in an amount agreeable to the Treasurer.

5. Shall annually, prior to the start of each school year, vote to establish or change the maximum balance that may be on deposit in each Student Activity Checking Account.

For accounts with maximum balance limits that exceed \$25,000.00, the School Committee shall consider, in accordance with DESE guidelines, that an audit be conducted by an outside audit firm every three years.

Graduating Class Funds

Funds held on behalf of graduating classes are to be held within the Student Activity Checking Account for the High School. Such funds shall be designated by the class's Year of Graduation, such as Class of 1998, etc.

Once a class has graduated from High School, their funds should be removed from the High School Student Activity Checking Account no later than two years from the date of graduation. It is the responsibility of the class officers to arrange for these funds to be removed from the High School Activity Checking Account. When requested, and once all outstanding financial obligations of the graduating class have been met, the remaining balance should be removed from the fund by check transfer payable to the Class of XXXX. Checks payable to individual members of the graduating class are not permitted.

Should the class officers not request to have their funds removed from the Student Activity Checking Account within two years of their graduating, the funds will be forfeited by the class and transferred into the General Sub-fund portion of the Student Activity Agency Account. These funds will then be allocated by a vote of the School Committee.

Class officers should be given a copy of this policy during the course of their senior year to ensure their knowledge of their obligations to perform under this policy.

GENERAL INFORMATION

PURPOSE AND USE OF STUDENT ACTIVITY ACCOUNTS

Principals and their designees are responsible for reading, understanding, and following the procedures. It is the direct responsibility of the principal to insure that the statute, School Committee Policy, and administrative procedures are fully adhered to in all aspects of operating student activity accounts.

Under the law, student activity accounts are “to be used for the express purpose of conducting student activities. Revenues that may be deposited into the Student Activity Agency Account are those funds that have been raised by recognized student organizations. It is Dennis-Yarmouth School District’s opinion that donations for a named purpose/activity to specific recognized student organizations also may be deposited into the Student Activity Agency Account. Student organizations formally recognized as student activities may make expenditures from Student Activity Checking Account in accordance with student activity policy and procedures.

ESTABLISHING A STUDENT ACTIVITY ACCOUNT

Student Activity Accounts will be established upon the recommendation of students to the building principal. The principal, in turn, will make a recommendation to the Superintendent who will present it to the School Committee. The School Committee will then vote on whether to accept the activity or not. The accounts must be specific to a student organization. A Request for Recognition of a Student Organization Form stating the mission statement, funding source and manner in which the funds are to be spent shall be filled out. A copy of the form is included in the Required Forms section.

STUDENT ACTIVITY AGENCY AND CHECKING ACCOUNTS

Each school has an agency account and a checking account. All funds raised by student activities are to be deposited to the Student Activity Agency Account. Student activity expenditures are made from the Student Activity Checking Account. The balance in each school’s checking account is maintained through monthly transfer of funds from the Agency Account via the “transfer” procedure. The balance in each checking account is set yearly by the School Committee. The current amounts for each school are listed below:

High School - \$25,000
Middle School - \$15,000
Elementary Schools - \$1,500

STUDENT ACTIVITY ACCOUNTS - ALLOWED (with School Committee Approval)

- Class Accounts
- Field Trip Accounts
- Interest Earned Account
- Principal/General Account (Money to be used directly for students only)
- Student Club Accounts
- Student Council Account
- Student Government Accounts

STUDENT ACTIVITY ACCOUNTS - DEPOSITS/EXPENSES NOT ALLOWED

- Sunshine Funds
- Office Clubs
- Needy Funds/Gift Cards
- Retirement Funds
- Secret Santa Funds
- Funds used for staff meeting supplies and/or food
- Emergency Funds
- Landscaping Funds
- Memorial Funds
- Funds used for donations to outside groups
- Grant Funds
- Book Fair Funds
- Lost Book Funds
- General School Supplies (unless to be used specifically by a student activity club)
- Staff Luncheons
- Athletic Gate Receipts
- Promotions designed to raise money for classroom supplies (Box tops, Stop & Shop)
- Visual or Performing Arts Performances

MANAGING STUDENT ACTIVITY ACCOUNTS

The procedures below are designed to ensure the proper management of student funds, as well as to protect staff members from mismanagement or allegations of fraud. It is in everyone's interest that the procedures be followed diligently.

The principal is accountable both to the students and the School Committee for ensuring that all school policies and procedures are fully adhered to in all aspects of operating student activity accounts so that student funds are used properly. The principal approves expenditures, signs student activity account checks, collects student funds for deposit, and reconciles student accounts on a monthly basis to ensure balances are accurately maintained.

The principal's designee shall assist the principal in executing the above responsibilities with regard to student activity accounts. The principal's designee does not have the authority to cash or sign student activity checks.

ROLES AND RESPONSIBILITIES

The successful management of Student Activity Accounts involves the following staff:

The School Principal:

- Ensures all procedures for safeguarding funds are followed.
- Approves ALL expenditures & signs ALL checks.
- Ensures that *only eligible* expenditures are made from student activity funds.
- Assigns a designee to oversee Student Activity Accounts.

The Principal's Designee:

- Receives and verifies deposits of cash and checks from teachers or other staff.
- Ensures that cash and checks are secured in a safe/lockbox pending deposit.
- Ensures timely deposit of cash and checks.
- Maintains accurate records and collects proper documentation.
- Reconciles balances monthly in Student Activity Accounts.

Teachers and/or Students:

- May receive cash/checks and submit to the school office with a Student Activity Deposit Form.
- Request withdrawals using a Student Activity Withdrawal Form.

Director of Finance and Operations/Assistant Treasurer:

- Facilitate the setup of accounts upon the request of the school principal with School Committee approval.
- Establish policies and procedures and provide training and support to staff.
- Monitor and review student account activity on a monthly basis.
- Oversee account reconciliations and conduct periodic audits.
- Receive and post revenue to district ledgers.

TRAINING SESSIONS

An annual meeting shall be conducted for advisors and student officers/treasurers to review the guidelines of the Student Activity Accounts system. Training will be available on the necessary procedures, forms, authorizations needed, and recordkeeping to accurately maintain an audit trail and prepare the proper reports.

TAX EXEMPT STATUS

All student account activity is conducted under the umbrella of the School District. As such, all expenditures should be made with the School District's tax exemption number. Funds not under the control of the school system (ex. PTA, booster clubs, sunshine funds, etc.) are not considered student activity funds and are not eligible to use the School District's tax exempt number.

STAFF FUNDS

Any monies belonging to staff (ex. sunshine funds, needy funds) cannot be maintained in student activity accounts. Should staff wish to maintain such an account(s), they must establish a bank account in their own name, and cannot use the district tax exempt number.

GIFTS

Gifts of less than \$1,000 to recognized student activities can be deposited into the student activity agency account and expended in accordance with School Committee policy. If no specific purpose was indicated, the monetary gift shall be expended in accordance with the overall intent of the gift.

BONDING

Each employee of the School District or a School Committee member who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond. The District will pay the cost of the bond.

AUDITS

School Committee Policy requires that an annual audit be conducted of student activity funds. At least once every three years, however, an independent audit firm will do the audit. The Director of Finance and Operations shall arrange the audit. In the Dennis-Yarmouth Regional School District, this audit is conducted by the school district's auditor in conjunction with the preparation of the school-wide annual financial statements.

STUDENT ACTIVITIES OPERATING PROCEDURES

ACCOUNTING SYSTEMS & RECORD KEEPING

To safeguard student assets, and to protect record keepers from potential charges of wrong doing, detailed records of student activity accounts shall be kept, which include appropriate backup documents. A clear audit trail shall be left at all times.

- Accounting software will be used to record all deposits and withdrawals.
- District forms must be used for all deposits, withdrawals, transfers, etc. All needed forms are available from the Assistant Treasurer and are posted on the district website under Director of Finance and Operations, Student Activities Forms. Copies of all forms submitted with supporting information should be saved for two years.

REVENUE

Funds can be raised by conducting a program or an event for which a fee is charged, by selling a product (i.e. a candy bar) or by simply seeking donations from the community in support of a particular student activity.

COLLECTION OF MONEY

Since the collection of money is the area most susceptible to abuse, the Dennis-Yarmouth Regional School District has implemented strict procedures for the control of these funds:

- Only DYRSD staff and students are allowed to receive funds for deposit. Volunteers and other non-school personnel may not collect or handle school funds, including student activity receipts or trip-related funds. Students may not take money home at any time.
- Cash and checks collected by any school staff member must be recorded on a Student Activity Deposit Form, signed, and turned into the principal's designee with copies of receipts.
- Money generated from the advance sale of a high volume product such as the yearbook or prom should be controlled through the use of pre-numbered receipts. A standard receipt book with carbon copies is recommended.
- All funds collected from students to attend an event must be recorded on the Ticket Reconciliation Report. Pre-numbered receipts, tickets, attendance lists or other source documents should be used for events (i.e. dances, trips, etc.) whenever possible. In a situation where it is impractical to use receipts, tickets or an attendance list, two people should count the cash and sign off on the Ticket Reconciliation Report. The

report should be reconciled to the cash collected and stapled to the Student Activities Deposit Form when turning in the cash.

- Funds must be kept in a locked safe or secure locked area.
- It is the responsibility of the person collecting the money to count the money and record it on the Student Activity Deposit Form. The person doing the bookkeeping should not be filling out deposit forms for anyone who collects the money. It is not acceptable for uncounted money to be left on a desk in the front office for someone else to count.
- Large quantities of coins should be rolled before they are turned into the office.
- Bill bands and coin wrappers are available from the Assistant Treasurer.
- Bills should be sorted by denomination and grouped as listed below before sending to the Assistant Treasurer.

100s in groups of 10 bills (\$1,000)
50s in groups of 20 bills (\$1,000)
20s in groups of 25 bills (\$500)
10s in groups of 25 bills (\$250)
5s in groups of 20 bills (\$100)
1s in groups of 25 bills (\$25)

DEPOSITS

Only funds collected “for the express purpose of conducting student activities” may be deposited into Student Activity Accounts.

- The principal/designee should deposit into the agency account all funds received from student activity organizations in a timely manner. If money is received after hours or on a weekend, it shall be turned over on the next business day and be secured in a locked safe or secure locked area on school property, or safeguarded by other means.
- All checks should be endorsed on the back with the “For Deposit Only” stamp.
- Fill out the bank deposit slip.
- Send the money, deposit slip and a copy of the Student Activity Withdrawal Form to the Assistant Treasurer in a locked bank bag via the district courier.
- A bank deposit receipt will be sent back to the principal/designee.
- Enter the transaction into the Student Activity Agency Account Software.
- *NO SCHOOL MAY RETAIN OR EXPEND ANY CASH COLLECTED.*

PURCHASE/WITHDRAWALS/EXPENDITURES

All purchases/withdrawals/expenditures from student activity accounts shall be made by check. No checks shall be payable to "cash." All checks require a principal's signature and shall be signed only after they are completely prepared. Signature stamps are not permitted.

- No funds are to be expended for sales tax (including reimbursements).
- A Student Activity Withdrawal Form must be completed with **original** invoices or receipts attached to document the expenditure.
- For reimbursement of up-front costs, prior written approval must be obtained from the principal, and original receipts will be required before a reimbursement check is issued. A copy of the written approval must be kept as backup. If prior written approval is not received there can be no guarantee that the individual making the purchase on behalf of the club or activity will be reimbursed. Parents and non-school personnel may not be reimbursed from these funds.
- Equipment and supplies purchased with student activity funds should be used exclusively for co-curricular student activities and not for the general use of school operations.
- A record of all checks issued must be maintained and accounted for including voided checks (write VOID on the check to avoid re-use but do not destroy). Numerical order should be maintained.
- In order to pay a vendor from the Student Activity Account, the vendor must provide a W-9 (if they are not already in the district's system) and an invoice. See section on W-9's on page 11. Forward all completed W-9's to the Assistant Treasurer.

TRANSFERS FROM THE AGENCY TO THE CHECKING ACCOUNT

The Student Activity Checking Account balance is maintained by monthly transfers from the Student Activity Agency Account to the Student Activity Checking Account, to the extent that money is available in the Student Activity Agency Account. The balance in each checking account is replenished by means of the warrant process and electronically transferred from the Agency Account to the Checking Account.

Reimbursement of the checking account is requested by submitting a Request for Transfer Form to the Assistant Treasurer, accompanied by **original** receipts or invoices and copies of all checks written. If receipts or invoices are not available, the principal must document that the expenditure was made and why there is no receipt.

To determine the amount of the transfer check the balance in the checking account. (This would not be the same number as the statement balance because there would be uncashed checks in the statement balance.) Subtract that amount from the amount you are allowed to

have in the checking account as defined by the School Committee. Determine what the last check number was that was transferred. Beginning with the next check number, add up the amount of checks issued until you reach a number just under the amount allowed in the agency account. Verify the amount in the agency account, to make sure you have enough money to transfer.

The transfer request must be received monthly by the Assistant Treasurer BEFORE the last day of the month in order to transfer funds from the agency to the checking account to cover all checks written during that month and to balance the account. A Request for Transfer should also be sent over anytime a check is written that exceeds the amount available in the checking account

RECONCILIATION

The Student Activity Accounts should be reconciled to the bank statement. Reconciliation reports for the Student Agency and Student Checking accounts must be generated monthly. The monthly reconciliation is due by the 25th day of the month and should include the following reports for each account:

- Reconciliation Summary
- Reconciliation Detail
- Balance Sheet

INTEREST EARNINGS

A separate record shall be maintained on all interest earnings. School Committee policy specifies the use and disposition of all interest earned, which shall be for the benefit of the students participating in activities.

- Interest earnings may be expended for costs related to the operation of the student accounts. This includes bank charges, audits, forms, tickets, and software book-keeping costs.
- Interest earnings may also be used to cover the cost of a student(s) attending a class or school function for which students are charged, when the principal determines the family is unable to afford such expenses.

SUBSIDIARY ACCOUNTS

The principal shall maintain subsidiary accounts within the student activity account, in order to match receipts and expenditures to the appropriate recognized student activity organization. Subsidiary accounts should be balanced each month and should never have a negative balance.

COMMISSIONS

Any monies paid to the school or to a student activity organization as commissions belong to the students (ex. school pictures, yearbooks) shall be deposited into the student activity account. At no time shall commissions be used to benefit staff.

INCOMING CLASS ACCOUNTS

Student class accounts are considered to be student activity accounts subject to School District control. A class account will be established for each incoming Kindergarten class. Class year accounts will move to the next school, following the class of students.

W-9 AND 1099's

Each school will need to get a social security number or tax ID number from anyone receiving payment from Student Activity Accounts using a W-9 Form. Completed forms should be sent to the Assistant Treasurer.

Any individual or company that has received payments that equal \$600 or more for the calendar year need to be issued a 1099 Tax Form. This income is reported to the IRS.

No employee of the Dennis-Yarmouth Regional School District should be paid through Student Activities. Payments to employees should go through payroll and Student Activities can reimburse the district.

A list of all vendors who have received funds should be sent to the Director of Finance and Operations/Assistant Treasurer every year no later than January 10th for the preceding calendar year to determine if a Form 1099-MISC is required. The Assistant Treasurer will process and send out 1099-MISC forms.

INACTIVE ACCOUNTS

Any student activity organization inactive for a period of three (3) years or more, and for which there have been no receipts or disbursements, shall require the following actions to be closed:

- Written notification by the advisor or student officer/treasurer to the principal to close the account. If an advisor or student officer/treasurer is not available, the account will be closed by recommendation of the principal.
- Any disbursement of assets of an inactive recognized student activity organization shall be determined by the principal, but in no case shall the disbursement benefit specific individuals. (The primary goal should be to benefit the student body.)

REQUIRED FORMS

The sound administration and control of the student activity funds requires that appropriate forms with appropriate signature requirements and authorizations be used to document various transactions. The use of the forms has been detailed in the Procedures Section of this manual. A listing of the required forms appears below and copies to follow.

Request for Recognition of a Student Organization

Student Activity Deposit Form

Student Activity Withdrawal Form

Request for Transfer of Funds

Ticket Sales Procedures

Ticket Reconciliation Form

W-9 Form

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Request for Recognition of a Student Organization

All student organizations must be approved by the Dennis-Yarmouth Regional School Committee. Each student organization must be entered on a separate form. Please return this completed form to the Director of Finance & Operations so that it may be considered for approval. Use additional sheets as necessary.

School Name:	
School Year:	
Organization Name:	
Organization Mission:	
Criteria for Membership:	
Grade Span:	
Advisor Name(s):	
Officer Name(s) & Position(s):	
Revenue Sources:	
Projected Expenditures:	
Principal Approval:	
Director of Finance & Operations Approval:	
Superintendent Approval:	

If approved, we understand that the organization will be held accountable for complying with all regulations, guidelines and procedures stated in the Student Activities Policy and Procedure Manual.

Principal Signature

Teacher/Advisor Signature

Student/Officer Signature

Principal (Print Name)

Teacher/Advisor (Print Name)

Student/Officer (Print Name)

The above organization is approved as a recognized student organization.

School Committee Signature _____

Date _____

Dennis-Yarmouth Regional School District
STUDENT ACTIVITY DEPOSIT FORM

Date _____

Account #

Account Name

[illegible]

COIN	AMOUNT
@ \$0.01 =	
@ \$0.05 =	
@ \$0.10 =	
@ \$0.25 =	
@ \$0.50 =	
@ \$1.00 =	
Total Coin	

<i>BILLS</i>	<i>AMOUNT</i>
@ \$1 =	
@ \$2 =	
@ \$5 =	
@ \$10 =	
@ \$20 =	
@ \$50 =	
@ \$100 =	
<i>TOTAL BILLS</i>	

Total Cash**Total Checks****TOTAL CASH & CHECKS**

Signature of Person Receiving Money

Dennis-Yarmouth Regional School District

STUDENT ACTIVITY WITHDRAWAL FORM

School _____ Date _____

Account Name _____ Account # _____

Payment requested by _____

Reason for payment _____

Invoice _____ Reimbursement _____ **(ORIGINAL invoice or receipts must be attached.)**

Check payable to _____

Address _____

City, State, Zip _____

Amount of check _____ Mail check to the address above _____

I do not want check mailed _____

Advisor Signature _____

Principal's Designee Signature _____

- - - - - *FOR OFFICE USE* - - - - -

Check # _____ Amount _____ Date _____

Payment Approval - Principal Signature _____

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT
Request for Transfer of Funds
Student Agency Account to Student Checking Account

SCHOOL NAME _____ Account # 570._____.00.000.0000.2175

Attach the following documents to this completed form for EACH CHECK LISTED:

- Copy of the Student Activity Withdrawal Form
- Original bill, invoice and/or receipt
- Copy of the check

Please transfer the amount of \$_____ from the Student Agency Account to the Student Agency Checking Account to reimburse the account for the checks listed below.

Checks numbered _____ to _____ and dated _____ to _____.

Voided check #'s _____

Principal's Signature: _____ Date _____

***** For Central Office Use *****

This is to confirm that a transfer in the amount of _____ has been made from the _____ Student Agency Account to the Student Checking Account on _____ for checks numbered _____ to _____.

Voided Check #'s _____

Assistant Treasurer's Signature _____ Date _____

TICKET SALES PROCEDURES

Recent audit findings have shown that the district is not fully in compliance regarding the reconciliation and financial control of gate receipts for events where admission tickets are sold. In response to these findings, we have developed the following procedures that need to be implemented as soon as possible.

(1) Tickets must be sold from consecutively numbered double rolls, such as these:



(2) If there are different prices for adults, seniors or students, it is recommended to use different color tickets for each price group to ensure easy tracking and reconciliation with proceeds.

(3) Ticket sellers must record the number of the first ticket sold from the roll on the attached tracking sheet. If multiple ticket rolls are used at a single event, fill out a separate tracking sheet for each roll of tickets used.

(4) When tickets are sold, the patron gets one “half” of the double ticket, and the seller needs to keep the other “half.” At the end of the event, count up the number of “half” tickets kept from each roll of tickets used. It is recommended to maintain the sold “half” tickets with each separate roll of tickets to facilitate easier tracking and reconciliation with proceeds.

(5) At the end of the event, record the number of the last ticket sold from each roll. Subtract the ending number from the starting number (#3 above) to calculate the number of tickets sold from each roll of tickets. Compare this number against the number of “half” tickets (#4 above) to ensure that they match. Note any discrepancies on the tracking sheet.

(6) All proceeds received from ticket sales must be turned over to the Assistant Treasurer in the Finance Office no more than 48 business hours after the event, in order for the funds to be properly recorded and deposited, both in the bank accounts and in the accounting system. For example, proceeds from a football game played on a Friday night should be sent to the Finance Office no later than the following Tuesday afternoon.

Dennis-Yarmouth Regional School District

TICKET RECONCILIATION REPORT

(Complete a separate sheet for each roll of tickets used)

Date of Event	
Event Location	
Event Name	
Opponent (if any)	
Starting Cash Amount	

Adults	Starting ticket number	
	Ending ticket number	
	Tickets sold	
	Price per ticket	
	Total amount received	

Students	Starting ticket number	
	Ending ticket number	
	Tickets sold	
	Price per ticket	
	Total amount received	

Senior Citizen	Starting ticket number	
	Ending ticket number	
	Tickets sold	
	Price per ticket	
	Total amount received	

Reconciliation:

(A)	Final Cash Amount	
(B)	Starting Cash Amount (from above)	
(C)	Total Cash Received – Subtract (B) from (A)	
(D)	Total of Adult, Student & Senior sales	
(E)	Variance – Subtract (D) from (C)	

Completed by: _____ Date _____

Completed by: _____ Date _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

Exemptions (see instructions):

Exempt payee code (if any) _____

Exemption from FATCA reporting
code (if any) _____

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

				-							
--	--	--	--	---	--	--	--	--	--	--	--

Employer identification number

				-							
--	--	--	--	---	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

