

STUDENT BODY FUND
ACCOUNTING HANDBOOK

For

ELEMENTARY and SECONDARY SCHOOLS

Administrative School District No. 1

Bend, Oregon

Effective July 1, 2008

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SECTION ONE
DEFINITIONS, PRINCIPALS AND ACCOUNTABILITY

DEFINITIONS

Public Funds are any funds raised or provided by the public to support district operations. Therefore, student body funds are considered public funds and are subject to school district oversight and management.

Student Body Funds are those funds that are raised by students; raised or provided on behalf of students, schools or programs; or raised due to positions held by employees of the district. These funds include donations, fundraisers and sales.

Third Party Organizations are those organizations that are independent entities with a 501(c)3 IRS status that raise and manage monies separate from the school district, such as PTAs or Booster Clubs.

A **public official** is any individual performing services for a public organization, such as a school district. **All school employees are considered public officials.** ORS 244.040(1)(a) prohibits public officials from using their positions to obtain financial gain. Actions that are prohibited are to accept gifts, money, discounts, awards or rebates for services performed or for purchases made while in the role of a public official.

School sponsored activities are approved by the school's principal, operate under the guidance or supervision of qualified adults and are designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups at school sponsored events.

Employees must avoid actions that create even the appearance of using their positions for personal or private purposes. Examples of potential conflicts of interest include:

- Giving and receiving gifts, other than token gifts, in the course of doing business. Token gifts are items of inconsequential or minimal value (below \$25).
- Since no offsetting public good is achieved by accepting gifts, unclear or questionable situations should always be decided by rejecting gifts, gratuities, or favors that may raise questions regarding the employee's integrity, independence, and/or impartiality.
- Outside employment or the promise of outside employment which would interfere with or inappropriately influence one's decision or actions or give the appearance of such action.

PRINCIPLES

- Student body funds may be raised and spent to promote welfare, education and morale of the students. Projects financed by student body funds shall generally contribute to the educational experience of students and not conflict with the instructional program.
- Student funds shall be used only for the purposes described in the Student Body Fund Accounting Handbook. Purposes for the use of funds not described in the handbook shall have the written approval of the District Finance Department.
- Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization which has contributed to the accumulation of those funds.
- Funds derived 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.
- Participation in student activities or fund raising may not be required and school credit will not be given, except for those classroom activity funds such as yearbook.
- The management of Student Body funds shall be in accordance with acceptable business practices. 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 for all transactions.

ACCOUNTABILITY

- The **Board of Education** provides overall direction of Student Body funds through the superintendent. Student Body funds shall be audited annually by the Board's designated auditor.
- The school district **Finance Department** establishes accounting procedures for Student Body financial activities to ensure compliance with state statutes, district policies and accounting principles. The Department will assist in training, provide consulting service to schools, and conduct internal audits of financial activities.
- Each **Principal** is responsible for the administration of the building's Student Body funds. The Principal, as trustee, is held personally responsible or liable for replacement of student funds that have been improperly spent.
- The **Student Council**, at the secondary level, or **Site Councils**, at the elementary level, 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 Directors** are responsible for monitoring the financial activity for clubs associated with individual sports.
- The **Office Managers or Bookkeepers** (referred to as "Bookkeeper" in this handbook) are responsible for ensuring that the proper documentation is obtained for all transactions. This includes providing appropriate cash receipt forms to 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 staff on the proper use of student body funds.

BANKING PRINCIPALS

USE OF BANK ACCOUNTS

All Student Body funds are to be deposited and maintained in a federally insured checking account, or in the event where funds temporarily exceed current needs, excess funds may be invested in a federally insured savings account, federally insured time certificates of deposit or with the Local Government Investment Pool (LGIP).

No bank account is to be opened or closed without the approval of the District Finance Department.

All Student Body revenues are to be deposited in the checking account.

Properly approved Student Body expenses, deposits to savings accounts, and purchases of time certificates of deposit are to be paid from the checking account.

Authorized signers should include the Principal, at least one assistant administrator, and the Finance Director. The Bookkeeper may be an authorized signer, but if the bookkeeper signs checks, he or she cannot sign the purchase orders.

Student body funds may not be commingled with any other monies that may be available in the school building except for those amounts being held for the district pending remittance to the Business Office or pending expenditure (with prior approval) on behalf of the District.

FUNDS RAISED BY OTHER ORGANIZATIONS

Funds raised by independent, third party organizations, such as PTA groups whose purpose is to indirectly support athletic or activity 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 for their activities. **All club advisors, including athletic coaches, are prohibited from participating in the management and disbursement of the funds of these organizations, including the authority to sign checks.**

Outside organizations may not use student body bank accounts for their activities. An organization may donate money to the student body account, and those funds could then be deposited and disbursed from the student body accounts, so long as they are an appropriate use of student body funds.

APPROPRIATE USES OF STUDENT BODY FUNDS

Appropriate uses of student body funds include the following:

- Class or activity club field trips
- Student rewards, prizes and other awards
- Student club parties, dances or events
- Out of town contests or events
- Purchases of supplies for students' use in the classroom or activity
- Staff development expenses for club advisors and coaching staff, ***but only to the extent that the fundraiser was specifically held for that purpose, and all donors were informed, in writing, that the funds will be used for that purpose***

Inappropriate uses of student body funds include the following:

- Travel, meals and lodging for staff members, except when traveling with the 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 a student activity
- Athletic event entry fees, unless required for the entire team's admission

Illegal or prohibited uses of student body funds include the following:

- Purchases of alcoholic beverages, including those purchased with a meal
- Adult entertainment
- Compensation for volunteers or other staff members for work or services performed for the school or school district (including gift certificates)

Note, there are several pages of examples to guide you in the appropriate use of student body funds in the FAQ section of this handbook. If you are unsure of whether an expense would be appropriate, please contact the Finance Department.

SECTION TWO
CASH RECEIPTS

CASH RECEIPTS

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

The following table summarizes the forms needed for individual activities:

Activity	Required Forms
Car washes, garage sales, donation jars, etc.	Request for Fundraising Activity Triple Count Financial Reconciliation
Student Sponsorship Events (Val-o-Grams, Jump-a-Thon, etc.)	Request for Fundraising Activity Single Purpose Multiple Receipt (<i>listing each student's name and amount collected</i>) Double Count Financial Reconciliation
Class Fees and Fieldtrips	Single Purpose Multiple Receipt (<i>listing each student's name and amount paid</i>) Double Count Financial Reconciliation
Club Sponsorships (Yearbook ads, fence signs, dance sponsors, holiday entertaining, etc.)	Request for Fundraising Activity Single Purpose Multiple Receipt Double Count Financial Reconciliation
Concessions and Student Stores	Request for Fundraising Activity Request for Change Fund Shift Close Out Inventory Reconciliation
Dances, dinners, movie nights, talent shows, etc.	Request for Fundraising Activity Request for Change Fund Ticket Receipt Report Double Count Financial Reconciliation
Student-controlled sales (Candy bars, pizza cards, beef jerky)	Request for Fundraising Activity Inventory Reconciliation Merchandise Sales Control Double Count Financial Reconciliation
Teacher / Advisor-controlled sales (Popsicles, Y-Ties, YoYos, Entertainment books, etc.)	Request for Fundraising Activity Inventory Reconciliation Double Count Financial Reconciliation
Pre-sold Items (Bulbs, magazines, cookie dough, gift wrap)	Request for Fundraising Activity Single Purpose Multiple Receipt (<i>listing each student/parent's name and amount turned in</i>) Double Count Financial Reconciliation

FUNDRAISING GUIDELINES

All fundraisers must be approved in writing by the Principal prior to beginning the activity using the Request for Fundraising Activity Form. No fundraising activity shall take place unless the form has been submitted and approved.

Bookkeepers **MAY NOT** be the person in charge of any event, as event proceeds must be independently counted before being turned into the Bookkeeper, who is always either the second or third count.

Once approval is received, the Club Advisor may proceed with organizing 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 for instructions.

By requesting approval for a fundraiser, the Club Advisor accepts all responsibility for training volunteers and students on proper procedure and properly accounting for all cash collected.

Expenses may not be paid out of the fundraising proceeds, except in limited circumstances and when it was part of your written fundraising plan approved by the Principal. Cash disbursements from fundraising proceeds will seldom be allowed. Fundraising supplies should be paid for using the guidelines provided under cash disbursements in this handbook.

Many schools have PTAs and Booster Clubs that raise funds on their behalf. If one of these organizations raises funds for your student body, you do not have to follow the cash receipt requirements as long as the following conditions are met:

1. The fundraiser must be clearly advertised as a "PTA" fundraiser, and
2. District employees do not collect or handle cash at the event.

If both of these conditions aren't met, it's considered a school fundraiser and you will need to follow the cash receipt processes in this handbook.

CASH RECEIPT PROCESS – FUNDRAISERS, FIELDTRIPS, ETC.

1. Club Advisor (or Teacher) requests approval for a fundraising event using the Fundraiser Request Form. The form is turned into the principal.
2. Principal reviews request and approves fundraiser by signing the form. The form is returned to Bookkeeper, who maintains one copy in a binder for future reference.
3. Bookkeeper notifies Club Advisor that the fundraiser has been approved. She provides the appropriate cash receipt forms to the teacher at that time and provides Club Advisor with instructions on how the cash must be accounted for.

4. Club Advisor collects money from the fundraiser, filling out the appropriate paperwork as instructed by the Bookkeeper. If the fundraiser will run for longer than a week, the Club Advisor must summarize the receipts on a weekly basis and submit the information to the Bookkeeper, along with all monies collected.
5. Club Advisor turns money, with appropriate documentation, into the Bookkeeper.

CASH RECEIPT PROCESS – STUDENT STORE AND CONCESSIONS

1. Club Advisor (or Teacher) requests approval for a fundraising event using the Fundraiser Request Form. The form is turned into the principal.
2. Principal reviews request and approves fundraiser by signing the form. The form is returned to Bookkeeper, who maintains one copy in a binder for future reference.
3. Bookkeeper notifies Club Advisor that the fundraiser has been approved. She provides the appropriate cash receipt forms to the teacher at that time and provides Club Advisor with instructions on how the cash must be accounted for.
4. Club Advisor fills out the Request for Change Fund form and gives it to the Bookkeeper. This form is required at the beginning of each school year or when the responsibility for the store / concession changes hands. At this time, the Bookkeeper is responsible for providing the appropriate forms to the Club Advisor and explaining their use if necessary.
5. Club Advisor (or Student if supervised) must keep track of inventory using the Physical Inventory Form. This form must be filled out when inventory is first purchased, and at least once per quarter throughout the year. A final form must be filled out at year end or the end of the activity in the case of concessions.
6. Shift Leader must fill out a Shift Close Out form at the end of each shift. All Shift Close Out forms must be turned into the Bookkeeper with all cash at the end of each day.
7. Club Advisor (or Student if supervised) is required to complete the Inventory Reconciliation weekly. This report must agree to that week's Shift Close Out Forms. The ending count should be written on a new form as the beginning counts for the next week. Purchases should be recorded on these forms as they are received. Club Advisor is required to turn the Inventory paperwork in weekly to the Bookkeeper.

Under no circumstances should expenses be paid for with money out of the cash box. When additional inventory needs to be purchased, the Club Advisor should complete a purchase order and obtain proper approval for the disbursement.

Cash boxes must be turned in daily to the bookkeeper. Under no circumstances should they be locked in the student store or a teacher's classroom overnight.

CASH RECEIPT PROCESS – TICKETED EVENTS

1. Club Advisor (or Teacher) requests approval for a fundraising event using the Fundraiser Request Form. The form is turned into the principal.
2. Principal reviews request and approves fundraiser by signing the form. The form is returned to Bookkeeper, who maintains one copy in a binder for future reference.
3. Bookkeeper notifies Club Advisor that the fundraiser has been approved. She provides the appropriate cash receipt forms to the teacher at that time and provides Club Advisor with instructions on how the cash must be accounted for.
4. Club Advisor fills out the Request for Change Fund form and gives it to the Bookkeeper.
5. Bookkeeper issues a pre-numbered receipt book. All cash equivalents (checks, money orders, etc.) must be receipted. All checks and money orders must be made payable to the school, NOT an individual. If a pre-numbered receipt is written incorrectly, write VOID across it and leave intact in the book.
6. Club Advisor (or Student if supervised) must keep track of ticket sales using the Ticket Receipt Report.
7. At the end of the event, Club Advisor (or Student if supervised) must count the cash and fill out the Financial Reconciliation Form.
8. Club Advisor turns in the cash, pre-numbered ticket book, Ticket Receipt Report, and Financial Reconciliation Form to the Bookkeeper.

CASH COLLECTION PROCEDURES

1. Bookkeeper verifies that the totals on **all** forms agree to the cash the Club Advisor has turned in. **This must be done the same day that the money was turned in.** Bookkeeper then writes out a pre-numbered, two-part Cash Receipt, and writes the activity name and number on the receipt. The receipt should be written out to the Club Advisor or other Individual that turned in the cash.
2. Return the original receipt to the Club Advisor or Organization. The duplicate receipt copy should be attached to the front of the cash receipt forms.
3. Collect Student Store or Concession cash boxes and appropriate forms daily.
4. Endorse the back of each check with a stamp that reads as follows: "For deposit only, (account number), (school name)."
5. Place all cash, receipts and supporting forms in a locked, secure location.
6. If total cash on hand exceeds \$1,000, (\$2,500 for high schools) the cash must be deposited that day. If the cash does not exceed \$1,000, a weekly bank deposit is required.

REFUND PROCEDURES

1. When refunds are received a vendor that was prepaid, the Bookkeeper should receipt the funds back to the club, where the original payment was made. For example, the club prepaid for a field trip for a certain number of students, and five were absent on the day of the trip. The vendor should issue a refund check to the school, which should be deposited into the same fund from which the original check was written.

BANK DEPOSIT PROCEDURES

1. Enter all receipts into EPES, using the receipt date.
2. Print a Sequential List of Receipts report for the date range of all receipts to be deposited.
3. Complete a bank deposit slip. Total of deposit slip should equal total from the Sequential List of Receipts report. The original deposit slip should be bundled with the cash and checks and placed in the bank bag. The deposit should be done that day. Take deposit to bank.
4. File the following together in order:
 - Deposit receipt provided by Bank
 - Deposit slip copy (yellow copy)
 - Adding machine tape listing checks included in deposit
 - Sequential List of Receipts form
 - Cash receipt documentation
5. In EPES, "Transfer Bank Deposit" using exact date of deposit. The deposit amount entered should equal amount on receipt.

SECTION THREE
CASH DISBURSEMENTS

CASH DISBURSEMENTS

It is the Bookkeeper's responsibility to make sure that disbursements are appropriate in nature to the activity account. Bookkeepers should be familiar with the *Appropriate Uses of Student Body Funds* section of this handbook before disbursing funds from the student body accounts. For examples of inappropriate or prohibited uses of student body funds, see the *Frequently Asked Questions* in this handbook. If you cannot determine whether a use is appropriate using the guidance in this handbook, please contact the Finance Department.

CASH DISBURSEMENT PROCESS – REIMBURSEMENTS WITHOUT A PURCHASE ORDER (ONLY ALLOWED WHEN THE DISBURSEMENT IS LESS THAN \$100)

1. Club Advisor completes a Request for Reimbursement form
2. Club Advisor attaches detailed receipts to the form, and submits the documentation to the Bookkeeper.
3. Bookkeeper reviews all receipts and writes the Activity Club number and appropriate sub-account code on the form.
4. Bookkeeper verifies that funds are available in the particular activity fund.
5. Bookkeeper writes the check and attaches the documentation to the check for the Principal's review.
6. Principal reviews documentation and signs check if the expenditure is approved.
7. Bookkeeper enters checks into EPES.
8. Bookkeeper bundles the following together chronologically and files:
 - a. Copy of check
 - b. Completed approved form
 - c. Detailed receipt

CASH DISBURSEMENT PROCESS - REIMBURSEMENTS USING A PURCHASE ORDER

1. Club Advisor completes a Purchase Order and submits it to the Bookkeeper. **Purchase orders must be approved by the Principal if the Bookkeeper is a signer on the bank account.**
2. Bookkeeper reviews Purchase Order and writes the Activity Club number and appropriate sub-account code on the form.
3. Bookkeeper verifies that funds are available in the particular activity fund. If funds are available, bookkeeper places the order and sends original Purchase Order to vendor if required.
4. Bookkeeper keeps a copy of the Purchase Order in the pending file.
5. Club Advisor receives the items and makes a note on the packing slip that all goods were received by initialing and dating. If no packing slip is received, the Club Advisor should initial and date the invoice as proof that the items were received.
6. Bookkeeper receives the invoice and matches it up to the Purchase Order, verifying extensions and totals for mathematical accuracy. If the documents agree, attach the Invoice, Purchase Order, and Packing Slip together as documentation for the check.
7. Bookkeeper writes a check for the approved invoice and submits the check to the Principal for signature.
8. Principal reviews documentation for reasonableness and signs the check.
9. Bookkeeper records the check into EPES.
10. Bookkeeper bundles the following together chronologically and files:
 - a. Copy of check, Check Stub from EPES, or NCR Copy of Check from Checkbook
 - b. Completed **approved** purchase order
 - c. Detailed invoice and receiving records

CASH DISBURSEMENT GUIDELINES

Prepare checks in strict numeric sequence to pay invoices by the due date and in time to take advantage of any cash discount offered.

Do not write checks which are not adequately covered by cash in the checking account.

Do not write checks which would cause an individual student body fund to be negative, without obtaining the Principal's specific written authorization.

If any error is made in writing a check, do not erase or alter it; mark it "VOID" tear out the signature portion and file the check with other checks in numerical order. Be sure voided checks are entered in EPES.

An issued check is to be voided if the check has been lost or never received and needs to be reissued. A VOID must be entered in the EPES system.

Arrange to stop payment with the bank only if the check amount exceeds the stop payment charge (generally about \$25).

You may not reimburse for cell phone usage through the student body funds. Cell phone stipends are to be paid through payroll, and must be pre-authorized by the Assistant Superintendent of Operations. Contact the Finance Department for a Cell Phone Stipend Request Form.

CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS

Never write a check without adequate documentation and approval. If a vendor insists on prepayment and will not take a purchase order or Visa, the Club Advisor must fill out a Check Request Form, which must be approved by the Principal before the disbursement is made. The Club Advisor must bring an invoice or other receipt to you for documentation within 48 hours.

When student clubs are participating in out of town events, they may ask that you advance funds for per diem meals. This is allowed, as long as the Club Advisor provides you with a list of all students attending. Schools have the option to set a student per diem rate for meals as long as it doesn't exceed the per diem rates set by the District. However, most schools will want to set a lesser per diem for student travel. We suggest a per diem rate for students as follows:

- \$5 for breakfast
- \$5 for lunch
- \$10 for dinner

Upon return, the Club Advisor should provide you with a list of the students who attended and each student should initial beside their name to indicate that they received meals on the trip.

1099 REPORTING

All payments to **service contractors** must be reported to the District Finance Office each year. Payments must be reported regardless of the amount paid. The District is required to add up all student body fund payments to determine whether an individual contractor must be issued a Form 1099. Note that the amounts to be reported are for the **calendar year**, not the school year.

You will be reminded in early January of each year to provide the following information:

1. The name of the vendor
2. The total payments for each vendor
3. A completed Form W-9 for each vendor

CREDIT CARDS

Credit cards issued to the schools for use with student body related disbursements are allowed, with some limitations. The credit card should have the school's name on the front of the card.

Generally, reimbursements for district purchases paid personally by a staff member or volunteer will only be made if the purchase was paid for using cash, personal check or debit card. However, if the credit card does not receive airline miles or other "perks", the staff member or volunteer will be reimbursed so long as they fill out a "no perks" statement, which must be stapled to the reimbursement documentation.

No new credit card account may be opened without the approval of the Finance Director.

All purchases must be approved by the principal or designee in advance of purchase. Users must fill out the Request for Use form in advance of using the card. Users must return the card, along all receipts to the Bookkeeper within two business days after use of the card. The forms must be filled out completely; detailed receipts are required for all purchases.

Approved uses include:

- Use at businesses for student activity related purchases for which the business does not accept a purchase order. User must obtain prior approval and verify that there are funds available for the activity.
- Use to pay for travel related expenses for student activities for which there is prior approval and funds available. Detailed receipts are required.

Uses that are **not permitted**:

- Use for non-student activity purposes to be reimbursed by District check or outside organization (i.e. the parent-student organization).
- Use for student activity related purchases at a vendor that accepts purchase orders. If they accept a purchase order, use a purchase order.
- **Use to purchase items over the internet.**
- Any use for which there are no specific funds allocated in the student body accounts. This includes using the credit card for student body accounts that have a zero or negative balance.

PETTY CASH

Petty cash reimbursements may be made to staff members, volunteers or students for supplies and/or services received. Petty cash reimbursements may not exceed \$100 per purchase. Invoices or receipts must be provided before payment is made.

PETTY CASH PROCESS - DISBURSEMENTS

1. Requestor fills out a Petty Cash Reimbursement Request, and attaches original receipts to the request. There is no standard form for this (there is an example in the Forms section), but the form must include the following information:
 - Name and signature or initial of Requestor
 - Amount and purpose of expenditure
 - Activity account number
2. Bookkeeper reviews the request to make sure it is an appropriate use of student body funds, that the expense doesn't exceed \$100, and that all necessary information is included. If the request is not an appropriate use of student body funds, the bookkeeper may not reimburse the expense.
3. Bookkeeper gives cash to the Requestor and places the receipt documentation into the petty cash box for file.

PETTY CASH PROCESS – RECONCILIATION

As needed, the Bookkeeper will reconcile petty cash and request replenishment from the Business Office. **You must reconcile your petty cash at least once per month**, even if you do not need to replenish your cash.

1. Bookkeeper reconciles petty cash using the Petty Cash Reconciliation Form. An example is provided in the Forms Section of this handbook. You can obtain an electronic version of this form from the Business Office.
2. Bookkeeper prepares a purchase order, and attaches the reconciliation form and receipts to the purchase order.
3. Bookkeeper prepares a check drawn on the Student Body checking account, payable to the custodial of Petty Cash, and submits the package to the Principal.
4. Principal reviews and approves the purchase order, and signs the check.
5. Bundle the following documentation together and file in the petty cash file:
 - Copy of Check
 - Purchase Order
 - Petty Cash Reconciliation
 - Receipts and Invoices

SECTION FOUR

FINANCIAL ACCOUNTING, AUDITS AND RECORD RETENTION

ADJUSTMENTS AND TRANSFERS OF FUNDS

ADJUSTMENTS

An adjustment usually occurs when reconciling the bank statement.

For all entries involving an adjustment to the bank account:

- Prepare an Adjustment of Funds form, listing all adjustments for that month
- Obtain signed approval of principal
- Enter in EPES as a JOURNAL ADJUSTMENT, noting the reason for the adjustment with the appropriate date
- Attach any backup documentation to the Adjustment of Funds form.
- File the adjustment documents in chronological order

TRANSFERS

Club Advisors may request a transfer between activity accounts.

For all entries involving a transfer between accounts:

- Prepare a Transfer of Funds form
- Obtain signed approval of Principal and Club Advisor
- Enter in EPES as an Activity Account Transfer with the appropriate date.
 - A number will be assigned automatically when you select "Add." Write this number on the transfer form.
 - Note the reason for the transfer in EPES and on the form.
- Attach any backup documentation to the Transfer of Funds form.
- File the transfer documents in chronological order.

BANK ACCOUNT RECONCILIATION

All bank statements should have a cutoff date of the last day of the month. Bank reconciliations must be performed on the EPES system:

1. Using the "Cancel Checks" option, enter the date listed as the "Ending Date" on the bank statement.
2. Double Click to cancel each check per bank statement.
3. Compare the total checks cancelled to the "Total Debits" listed on bank statement. These two numbers should be equal.
4. Prepare adjustment entries (checks purchased, NSF etc.), if needed to complete the reconciliation. Enter adjustments in "Journal Adjustments" from the Accounting option. Be sure the date on the adjustment entry is the same as the date it was posted on the bank statement.
5. If you are out of balance, run the Reconciliation Report for account 992 – Checking. Select the month you are reconciling. Check to see that all deposits, transfers and adjustments are listed in the correct month.
6. Print a Bank Reconciliation from the Reports option, entering the appropriate beginning and ending dates and ending bank balance. The bank balance, checking account balance and GL checking account balance should all be the same.
7. Print a list of Outstanding Checks from the Reports option.
8. Print a Ledger Report from the Reports option. This report lists all activity accounts. The total of the activity accounts should be the total of all GL accounts from the bank reconciliation report.
9. Bundle together in the following order:
 - a. Bank Reconciliation Report
 - b. List of Outstanding Checks
 - c. Bank Statement
 - d. Ledger Report
10. Present the documentation to the Principal for approval and signatures.
11. Send approved, signed copies of the following documents to the Finance Office by the 20th day of each month:
 - Bank Reconciliation Report
 - List of Outstanding Checks
 - First page of Bank Statement
 - Ledger Report
12. File the original documentation in the appropriate location.

FINANCIAL STATEMENTS

The Bookkeeper is responsible for providing financial reports to student group advisors, site council and district auditors as needed. The financial statements include:

- bank reconciliation report,
- general ledger report of all transactions in all activity accounts (receipts, distributions, and transfers), and,
- reconciliation report in summary and in detail of specific accounts for the activity advisor.

The Principal is responsible for reviewing and approving the monthly financial statements prior to distributing them to club advisors and other interested individuals.

FINANCIAL STATEMENT PREPARATION PROCESS

- 1 Bookkeeper verifies that totals from the Cash Receipts and Cash Disbursements Journals and individual account entries from the General Journal are posted to the General Ledger by the tenth of the following month.

(NOTE: "Receipts" and "Disbursements" columns should contain only actual cash receipts and disbursements plus any journal entries that also affect a cash account (checking, savings, or investment). Examples are to record interest income, to correct errors in recording cash receipts or disbursements as uncovered through the bank reconciliation, voiding of checks, etc.

"Transfer In (Out)" column should contain any journal entries that were actually transfers between funds. Examples are a club or department purchases something from another, or the Junior Class donating \$200 to a Memorial.

- 2 Bookkeeper prepares a Ledger Report when all posting has been completed to assure that there is still an equality of debits and credits.
- 3 Bookkeeper prepares the bank reconciliation report that verifies that bank statement(s) agree to the General Ledger cash accounts (checking account).
- 4 Bookkeeper submits all reports to Principal for review by the 10th working day of the month.

- 5 Principal carefully reviews the reports for completeness, accuracy and overall reasonableness. Procedures should include:
 - Check that bank accounts have been reconciled and if cash and investments on the bank statements agree to the student body fund ledger.
 - Note any club account which has a negative balance. If so, inform the group that they must make up the deficit or approve a transfer of funds.
 - Investigate items that come to your attention during the review and have the Bookkeeper record any necessary corrections. Resolve all questions arising during your review.
 - Initial the statement to indicate your approval and attach a memorandum containing any explanations or comments as you believe necessary.
- 6 Bookkeeper prepares and distributes notices giving current balances to advisors, directors or others responsible for individual accounts.
- 7 By the 20th day of the month, submit to the Finance Department the following:
 - Approved bank reconciliation signed by Principal
 - Copy of the first page of the bank statement
 - Approved ledger report.

AUDIT PREPARATION

Each year, the student body accounts will be audited by Finance Department staff. 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 office managers, 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 generally take place in the Spring. All schools will be audited every year. We will notify you approximately two week priors 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:

1. Review student body handbook and board policies regarding student body accounting.
2. Review prior year's auditor's report.
3. Prepare the following items and have them available for review:
 - Cash disbursements journal
 - Cash receipts journal
 - General journal
 - General ledger
 - Cash receipt tickets/deposits
 - Cancelled checks
 - Sequential List of Checks by check number
 - Sequential List of Receipts
 - List of adjustments
 - Ledger Report
 - Bank statements/reconciliations
 - Paid invoices, check requests, receiving records, purchase orders or requests.
 - Student body and District petty cash records
 - Financial statements
 - Investment records

RECORD RETENTION POLICY

DISTRICT FINANCE DEPARTMENT RESPONSIBILITY

The Finance Department will retain the following permanently, in locked, preferably fire-resistant files:

- Annual Financial Reports
- Copies of Management Letters
- Trust records

SCHOOL RESPONSIBILITY

The following documents must be retained for **ten years**:

- General Ledger

The following documents must be retained for **five years**:

- Cancelled checks
- Cash Receipt tickets
- Paid invoices
- Bank account reconciliation
- Fund adjustment documents
- Monthly Financial statements
- Cash Disbursements Journal
- Cash Receipts Journal
- General Journal
- Investment records
- Petty cash

SECTION FIVE
FREQUENTLY ASKED QUESTIONS

FREQUENTLY ASKED QUESTIONS (FAQ)

USE OF STUDENT BODY FUNDS

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 their practices, 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.

USE OF STUDENT BODY FUNDS (CONT.)

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. 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.

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 a fund to buy pedicures for the dance team. You can also call the Finance Department for assistance on setting guidelines.

Our Cheerleading advisor had dinner with a coach who put on a camp for our cheerleaders. May I reimburse her using student body funds?

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

USE OF STUDENT BODY FUNDS (CONT.)

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.

CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS

One of our club advisors used the school's Visa and turned in a \$120 receipt from Red Robin for a team event. The receipt was not itemized, so I don't know what was purchased. What should I do?

Itemized receipts are required for all purchases, including those charged to a district or school Visa. You should contact the club advisor and request that he or she contact the vendor for an itemized receipt. It is a good idea to put this request in writing, and copy your Principal so that everyone is aware of the situation. Many vendors are able to provide an itemized receipt using the reference number on the Visa. If they cannot, you should contact the Finance Department for further assistance.

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 a list of each student who is attending, along with documentation of the number of meals for each day they are at the competition. Suggested student per diem rates are \$5 breakfast, \$5 lunch, and \$10 dinner. However, your school can specify any student per diem rate as long as it doesn't exceed the district employee per diem rate.

When the team returns from the trip, you should obtain a second list of those who attended, along with each student's initial that he or she received the number of meals they were advanced 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. Many vendors will accept a purchase order when asked. For those that won't, you could use a credit card or petty cash (if it's under \$100) to make the purchase.

If the vendor will not accept a purchase order, you do not have a credit card, and the disbursement is over \$100, you should have the club advisor fill out a Check Request Form. Make sure the request is signed by the Principal before you write the check. The Club 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.

CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS (CONT.)

I recently received a reimbursement request for a meal. The receipt was itemized; however the expense was for a \$10 lunch, and the employee left an \$8 tip, for a total charge of \$18. What is the district policy on tipping?

District policy states that tipping must be reasonable, which is defined as 15-20% of the restaurant check. When you receive a request with an excessive tip, you should calculate a 20% tip and reimburse only that amount. In this case, you would reimburse only \$12. The remaining \$6 should be picked up by the employee.

STUDENT BODY FUND CREDIT CARD USE

We have two Visa cards for our account. One card is kept in the office for check out, and one is used by the Activity Director. Does the Activity Director have to fill out a request to use the card in his possession?

Yes. All credit card purchases **MUST** be pre-authorized by the Principal. An alternative to having the Activity Director fill out a credit card request form would be to obtain permission from the Principal via email. The email must indicate the purpose, estimated amount, and vendor. Attach a copy of the email to the receipt to indicate pre-approval.

One of our teachers would like me to order some supplies that she found on the internet. Can I use the school credit card to make this purchase?

No. You are not allowed to use your Student Body credit cards to make purchases over the internet. All internet purchases for student body accounts must be made through the Purchasing Department.

GIFT CERTIFICATES

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?

No. Gift certificates cannot be purchased to compensate any individual for time or extra effort spent during a school sponsored event. This includes volunteers, students and all district employees.

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 can be purchased to be used for student rewards or prizes for classroom or extra curricular activities. Some examples include a door prize at a student activity night, or as prizes for classroom or extra-curricular activities. If you are not sure whether a planned use qualifies, please contact the Finance Department.

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.

GIFTS AND USE OF PERSONAL CREDIT CARDS

One of our teachers purchased classroom supplies using his 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 him?

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.

Our Vice Principal purchased student incentives using her personal Visa card. The Vice Principal tells me that this card does not earn airline miles or other perks. May I reimburse her?

Yes. However, you need to have the employee sign a statement that clearly says no perks are received on the card. This statement must be retained with the receipt in the accounting records.

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 \$25). 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 benefit purchase items to benefit the students in her classroom.

PTA AND BOOSTER CLUB FUNDRAISERS

Our PTA is holding a fundraiser to benefit the student body. They are asking the teachers to do most of the work at the fundraiser and be responsible for selling tickets and collecting money. The teachers will turn all money over to the PTA after the event. Is this really a PTA fundraiser?

No. If the PTA puts on a fundraiser, it must be clear that it is not sponsored by the school. If teachers are in charge of selling tickets and collecting money, it appears to be a school-sponsored event, and you will need to follow all cash receipt guidelines and have the money turned into you to be deposited into the student body accounts.

Our PTA is holding a garage sale to raise money for the orchestra. They have advertised it as a PTA fundraiser to benefit our school's orchestra. Is this OK?

Yes. As long as they clearly state that it is a PTA fundraiser, and the school staff have minimum involvement (and do not handle any of the cash), they may hold a fundraiser to benefit the student body, and make a donation via check.

FORMS

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FINANCIAL ACCOUNTING, AUDITS AND RECORD RETENTION

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**BEND LAPINE SCHOOLS
REQUEST FOR FUNDRAISING ACTIVITY**

Instructions for this form

1. Fill out Part 1 and submit to the Principal for approval. You **MUST** receive Principal approval on all fundraising activity prior to starting the fundraiser.
2. Complete the necessary cash receipt forms during the activity.
3. At the end of the fundraiser, fill out Part 2 of this form and submit to the Office Manager or Bookkeeper along with the cash receipt forms.

SCHOOL BOARD POLICY: No school or school-related student group is authorized to conduct any type of door-to-door solicitation for the school group. However, this policy shall not so restrict such activities conducted in the student's home, or in the homes of relatives or close friends.

PART 1 - Complete this section and submit to Principal for approval BEFORE event

Name of Club or Activity _____
Advisor Name _____
Vendor (if selling product) _____
Purpose of Fundraiser (provide detail on how the money will be spent) _____

Description of Fundraising Activity (what are you selling / doing?) _____

Dates of Fundraiser Begin: _____ End: _____
Estimated Amount to be Raised _____
Estimated Expenses _____

Part 2 - Complete this section at completion of fundraiser

Total revenues collected _____
Total expenditures _____
Amount and description of product not sold (i.e. product lost, given away, returned etc.) _____

Principal's authorization: This request is _____ Approved _____ Denied _____
Reason for denial _____
Principal's Signature _____

Original: Office Manager or Bookkeeper
Copy: Advisor - to be returned upon completion of activity

**BEND LAPINE SCHOOLS
DOUBLE COUNT - FINANCIAL RECONCILIATION FORM**

Advisor Name _____ Date _____

Describe Activity _____

Instructions

1. Use this form for the following types of activities:

Class Fees and Field Trips
Club Sponsorships
Club Events (dances, dinners, etc.)
Sales (candy, beef jerky, Entertainment Books, etc.)
Pre-sold Items (cookie dough, etc.)

2. Club Advisor counts the cash collected and signs where indicated

3. Club Advisor attaches the following items to this form and return to Office Manager or Bookkeeper

- a. Appropriate receipt form (i.e. Single Purpose Multiple Receipt, Merchandise Sales Control, etc.)
b. Copy of Request for Fundraiser Form

Advisor Count	
Currency	_____
Coin	_____
Checks	_____
Total	=====
Signature	_____

Office Manager / Bookkeeper Count	
Currency	_____
Coin	_____
Checks	_____
Total	=====
Signature	_____

**BEND LAPINE SCHOOLS
TRIPLE COUNT - FINANCIAL RECONCILIATION FORM**

Advisor Name _____ Date _____

Describe Activity _____

Instructions

1. Use this form for the following types of activities:

Car Washes
Garage Sales
Donation Jars

2. Club Advisor counts the cash collected and signs where indicated

3. Club Advisor attaches the Fundraiser Request Form and returns to Office Manager or Bookkeeper

First Count (Advisor)	
Currency	_____
Coin	_____
Checks	_____
 Total	 =====
 Signature	 _____

Second Count (Student or Teacher)	
Currency	_____
Coin	_____
Checks	_____
 Total	 =====
 Signature	 _____

Third Count (Office Manager or Bookkeeper)	
Currency	_____
Coin	_____
Checks	_____
 Total	 =====
 Signature	 _____

**BEND LAPINE SCHOOLS
SINGLE PURPOSE MULTIPLE RECEIPT**

Advisor Name _____

Date _____

Club or Activity Fund Name _____

Description of Activity _____

Name of Payer	Amount	Name of Payer	Amount
1		21	
2		22	
3		23	
4		24	
5		25	
6		26	
7		27	
8		28	
9		29	
10		30	
11		31	
12		32	
13		33	
14		34	
15		35	
16		36	
17		37	
18		38	
19		39	
20		40	
TOTAL COLLECTED THIS SHEET			

Cash _____

Checks _____

Total _____

ADVISOR SIGNATURE _____

**BEND LAPINE SCHOOL DISTRICT
REQUEST FOR CHANGE FUND
STUDENT BODY**

Requested by: _____

Date Requested: _____

Purpose of Request: _____

Amount Requested: _____

Denominations: _____

Approved by: _____ **Date:** _____

Approved by: _____ **Date:** _____

Check Number: _____ **Date:** _____

Cash (Denomination): _____

Received by: _____ **Date:** _____

Date Returned: _____

Amount Returned: _____

Received By: _____

Deposited: _____

**BEND-LAPINE SCHOOLS
MERCHANDISE SALES CONTROL FORM**

Advisor Name _____

Date _____

Items Sold

Selling Price _____

Period of Sale _____

Date	Student Name	Quantity Issued	Quantity Returned	Total Sold	Amount Received
TOTAL THIS SHEET					

Form Instructions

1. Use this form for sales by students, such as beef jerky, candy bars, and pizza cards
2. Club Advisor writes in each line as cash is collected from students.
3. Club Advisor totals the cash collected on this sheet.
3. Club Advisor attaches this form to the Double Count Financial Reconciliation Form and turns it into bookkeeper or office manager.
4. If the fundraiser runs for more than one week, this form must be turned in at the end of each week.

**BEND LAPINE SCHOOL DISTRICT
TICKET RECEIPT REPORT
STUDENT BODY**

Date: _____

Activity: _____

Ticket Description: _____
Next Ticket Available: _____
First Ticket Sold: _____
Total Tickets Sold: _____

Ticket Price: _____

Ticket Sales Value: _____

Ticket Description: _____
Next Ticket Available: _____
First Ticket Sold: _____
Total Tickets Sold: _____

Ticket Price: _____

Ticket Sales Value: _____

Ticket Description: _____
Next Ticket Available: _____
First Ticket Sold: _____
Total Tickets Sold: _____

Ticket Price: _____

Ticket Sales Value: _____

Ticket Description: _____
Next Ticket Available: _____
First Ticket Sold: _____
Total Tickets Sold: _____

Ticket Price: _____

Ticket Sales Value: _____

Total Ticket Value: _____

Total Cash Out(Page 2): _____

Variance (Over) or Short: _____

Explanations: _____

Seller: _____

Cashier: _____

Verified By: _____

Principal/Designee: _____

Receipt Number: _____

Bookkeeper: _____

Account Number: _____

BEND LAPINE SCHOOL DISTRICT

SHIFT CLOSE OUT

STUDENT BODY

Activity: _____	Name: _____
Date: _____	Shift: _____
Credit _____	
Sales: _____	
Checks: _____	

_____	Total Cks: _____

Currency: 20's	_____	@ \$20	_____
10's	_____	@ \$10	_____
5's	_____	@ \$5	_____
1's	_____	@ \$1	_____

Coin:	Rolls	_____	_____	_____
	\$1.00	_____	@ \$1.00	_____
	\$0.50	_____	@ \$.50	_____
	\$0.25	_____	@ \$.25	_____
	\$0.10	_____	@ \$.10	_____
	\$0.05	_____	@ \$.05	_____
	\$0.01	_____	@ \$.01	_____

Less Refunds and Voids	_____
Total Funds	_____
Less Starting Funds and Non Cash Sales (credit)	_____
Total Transmitted for Deposit	_____

Accepted by Bookkeeper: _____

Time Period:

Total Expected Sales:

Total Credit Sales & Deposits:

Over/Short Variance(Explain):

Prepared By:

Date:

**BEND LAPINE SCHOOL DISTRICT
PHYSICAL INVENTORY
STUDENT BODY**

[illegible]

Date of Inventory:

Conducted by:

SCHOOL NAME
Address
Address
Phone
Fax

REQUEST FOR REIMBURSEMENT
(Purchases UNDER \$100)

Activity account number	_____
Sub-account number	_____
Paid with Check Number	_____

Date _____

Print Name _____

Description of Purchase
(staple receipts to this form)

Amount of Purchase \$_____

Signature of person to be Reimbursed

Office Manager / Date

Principal / Date

(541) 383-6362 FAX (541) 383-6469



06562

TO: _____

SHIP TO: _____

[illegible]

ADVISOR

PRINCIPAL _____

1st Copy (Original) - 2nd Copy (Office) - 3rd Copy (Receiving)

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, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

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 Line 1 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

or

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).

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 4.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

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, 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

**Bend-LaPine Public Schools
Request for Credit Card use form**

Requestor name _____

Date _____

School Name _____

Activity Name _____

Vendor _____

To be used for: _____

Estimated amount to be charged _____

Are funds currently available for this activity? _____

Date(s) card is to be used _____

Date card will be returned _____

Requestor signature _____

Date _____

Principal signature _____

Date _____

- Examples of prohibited uses:**
- 1) Use for non-student activity purposes to be reimbursed by District check or outside organization (i.e. the parent-student organization).
 - 2) Use for student activity related purchases at a vendor that accepts purchase orders.
If they accept a purchase order, use a purchase order.
 - 3) Use to purchase items over the internet.
 - 4) Any use for which there is no specific funds allocated in the student body accounts

For Office Manager's use only

Issued by: _____

Date _____

Did you verify that funds are available?

Did you issue a card or number?

Bend-LaPine Public Schools
Record of Credit Card use form
(Fill this out after you use the card)

Name of person that used card _____

Date _____

School Name _____

Activity Name _____

Vendor _____

Card was used for : _____

(ATTACH DETAILED RECEIPTS)

Date the card was used _____

Total amount charged _____

Account number(s) to charge: _____

Amount _____

_____	_____
_____	_____
_____	_____
_____	_____

Signature of person using the card _____

Date _____

Principal signature _____

Date _____

For Office Manager's use only

Received by: _____

Date _____

Card returned? _____

**BEND LAPINE SCHOOLS
PETTY CASH RECONCILIATION - WRITTEN FORMAT**

**Note: This form is available in electronic format, which does the math for you.
Please contact the Finance Department if you would like a copy.**

Currency:	\$ 20	\$ _____
	\$ 10	\$ _____
	\$ 5	\$ _____
	\$ 1	\$ _____

Coin:	\$ 0.50	\$ _____
	\$ 0.25	\$ _____
	\$ 0.10	\$ _____
	\$ 0.05	\$ _____
	\$ 0.01	\$ _____

Line 1 - Total Petty Cash \$ _____

Line 2 - Total Receipts on Hand \$ _____

Line 3 - Total Cash + Receipts on Hand \$ _____

Line 4 - Total Available \$ _____

Line 5 - Over / (Short) \$ _____

Instructions:

1. Count the cash you have in each category of currency and coin, and write the amount on each line.
2. Add up the currency and coin totals and enter the amount into Line 1.
3. Add up the total receipts you have on hand and enter the amount into Line 2.
4. Add the Line 1 and Line 2 together. Enter this amount into Line 3.
5. Enter your petty cash amount into Line 4. For example, if you started the year with \$500, enter this amount.
6. Subtract Line 4 from Line 3. Enter the amount on Line 5. Line 5 should be zero. If it's not, re-count the cash and receipts. If you are still over or short after your re-count, contact the Finance Department for further assistance.

BEND LAPINE SCHOOLS
TRANSFER OF FUNDS - STUDENT BODY ACCOUNTS

Date: _____

Explanation: _____

Debit Account	Amount	Credit Account	Amount

Student Representative Signature

Advisor Signature

Principal Signature

**BEND LAPINE SCHOOL DISTRICT
STUDENT BODY FUND
ADJUSTMENT OF FUNDS**

DATE: _____

ADJUSTMENT # _____

<u>DEBIT ACCOUNT</u>	<u>AMOUNT</u>	<u>(CREDIT ACCOUNT)</u>	<u>AMOUNT</u>
----------------------	---------------	-------------------------	---------------

EXPLANATION:

Student Representative

Advisor

Principal

Bank Reconciliation Report

From Date: 6/1/2004

Checking Account

To Date: 6/30/2004

992

Ending Balance on Statement dated 6/30/2004 ->	\$13,589.06
Add: Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$1,301.71
Cash Balance as of 6/30/2004	\$12,287.35
Cash Balance for Checking as of 6/1/2004	\$13,877.23
Add: Total Deposits (Bank Deposits)	\$1,696.54
Less: Total Checks and Withdrawals	\$3,286.42
Cash Balance as of 6/30/2004	\$12,287.35

Summary of Asset Accounts

GL Acc	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$61.10	\$1,526.50	\$0.00	(\$1,587.60)	\$0.00
992	Checking	\$13,877.23	\$108.94	(\$3,286.42)	\$1,587.60	\$12,287.35
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$13,938.33	\$1,635.44	(\$3,286.42)	\$0.00	\$12,287.35

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/__

Principal: _____ Date: __/__/__

List of Outstanding Checks
Thru - 6/30/2004

Check	Check Date	Amount	Payee	Source	GL Acct.
1721	1/27/2004	\$14.00	TEACHER	Checks	992 Checking
1793	6/8/2004	\$1,287.71	Miller Lumber	Checks	992 Checking
Total Outstanding Checks:		\$1,301.71			

General Ledger Report

Financial Report

Date: 7/1/2003
To Date: 6/30/2004

Activity Accounts

From Acct: 1
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000100	General	\$5,123.11	\$6,755.99	(\$8,471.88)	\$4,340.77	\$7,747.99	\$0.00	\$7,747.99
000150	Science	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
000200	Healthy Snacks	\$175.25	\$2,448.00	(\$2,634.54)	\$0.00	(\$11.29)	\$0.00	(\$11.29)
000300	Sunriver Swim	\$0.00	\$776.00	(\$633.00)	\$64.00	\$207.00	\$0.00	\$207.00
000400	5th Grade	\$115.58	\$675.01	(\$3,360.04)	\$2,569.45	\$0.00	\$0.00	\$0.00
000410	Winter Bazaar	\$0.00	\$1,871.33	(\$97.52)	(\$1,773.81)	\$0.00	\$0.00	\$0.00
000450	Bettina	\$0.00	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00
000500	Sparrow Club	\$0.00	\$3,353.00	(\$5,862.25)	\$2,529.25	\$20.00	\$0.00	\$20.00
000550	Parents Night Out/Sparrow	\$0.00	\$529.25	\$0.00	(\$529.25)	\$0.00	\$0.00	\$0.00
000600	Field Trips	\$0.00	\$989.25	(\$1,073.02)	\$0.00	(\$83.77)	\$0.00	(\$83.77)
000700	Scholastic Books	\$0.00	\$1,381.16	(\$1,381.16)	\$0.00	\$0.00	\$0.00	\$0.00
000800	Kindergarten/Bussing	\$0.00	\$550.99	(\$651.63)	\$0.00	(\$100.64)	\$0.00	(\$100.64)
000900	Rummage Sale	\$0.00	\$3,380.06	(\$100.00)	(\$3,280.06)	\$0.00	\$0.00	\$0.00
000925	Krispy Kreme	\$0.00	\$2,365.35	(\$1,325.00)	(\$1,040.35)	\$0.00	\$0.00	\$0.00
000950	Silent Auction	\$0.00	\$2,880.00	\$0.00	(\$2,880.00)	\$0.00	\$0.00	\$0.00
000975	Bowl-A-Thon	\$0.00	\$4,446.06	(\$458.00)	\$0.00	\$3,988.06	\$0.00	\$3,988.06
C	Total	\$5,413.94	\$32,921.45	(\$26,048.04)	\$0.00	\$12,287.35	\$0.00	\$12,287.35
Grand Total		\$5,413.94	\$32,921.45	(\$26,048.04)	\$0.00	\$12,287.35	\$0.00	\$12,287.35

General Ledger Report

Financial Report

Date: 7/1/2003
to Date: 6/30/2004

Activity Accounts

From Acct: 1
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
General Ledger Accounts								
Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$0.00	\$32,396.54	\$0.00	(\$32,396.54)	\$0.00	\$0.00	\$0.00
992	Checking	\$5,413.94	\$524.91	(\$26,048.04)	\$32,396.54	\$12,287.35	\$0.00	\$12,287.35
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$5,413.94	\$32,921.45	(\$26,048.04)	\$0.00	\$12,287.35	\$0.00	\$12,287.35

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: ____/____/____
Principal: _____ Date: ____/____/____

**Business Statement**

Account Number

P.O. Box 1800
Saint Paul, Minnesota 55101-0800
03127 TRC 000018 5037PBA1 Y ST01

Statement Period

Jun. 1, 2004

Jun. 30, 2004

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BEND LAPINE SCHOOL DISTRICT
ATTN: WENDY REEVES
520 NW WALL ST
BEND OR 97701-2608



To Contact U.S. Bank

**24-Hour Business
Solutions:**

1-800-673-3551

TDD:

1-800-685-5062

Internet:

www.usbank.com

NEWS FOR YOU

Coming after August 17, 2004, U.S. Bank is introducing a new enhanced account statement with check images. We now offer you the option to receive a formatted page of the front of your cleared check images in your statement at *no charge*. With this statement option, you may request up to two check copies each statement cycle at *no charge*. Copies of the front and back of your cancelled checks are available from 24-Hour Banking or at your local branch beginning July 12, 2004. Check copies will also be available to view, save and print on U.S. Bank Internet Banking, a free service, beginning in September. If you would like to begin receiving a statement with check images, please call the number listed in the upper right corner of your statement and make your selection by July 15, 2004. Press options 1, 1, 5, 4, and then follow the prompts on the automated voice response system. The change will become effective August 17, 2004, and your cancelled checks and other documents will no longer be returned.

Beginning August 17, 2004, the fee to have your checks returned in your statement will be \$3 each statement cycle.

If you have already made your check preference selection via the automated voice response system, you do not need to take any action at this time.

INFORMATION YOU SHOULD KNOW

Effective August 16, 2004, when you use a non-U.S. Bank ATM, the cost of each transaction (deposit, withdrawal, funds transfer, and balance inquiry) is \$2.00. In addition, other ATM network owners may assess a usage fee. As always, there is no fee when you conduct your banking business at any U.S. Bank ATM.

Effective August 24, 2004, the fee for Traveler's Cheques will be 2% of purchase.

BUSINESS EDGE CHECKING

Member FDIC

Account Number

U.S. Bank National Association

Account Summary

	# Items		
Beginning Balance on Jun. 1		\$	14,758.21
Customer Deposits	2		1,587.60
Other Deposits	2		108.94
Checks Paid	18		2,865.69
Ending Balance on Jun. 30, 2004		\$	13,589.06

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Jun. 9	3137033371	832.30		Jun. 21	3230141613	755.30
Total Customer Deposits							\$ 1,587.60

**Business Statement**

Account Number:

BEND LAPINE SCHOOL DISTRICT
ATTN: WENDY REEVES
520 NW WALL ST
BEND OR 97701-2608

Statement Period:

Jun. 1, 2004

through

Jun. 30, 2004

Page 2 of 2

BUSINESS EDGE CHECKING**(CONTINUED)**

Account Number

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jun. 3	Electronic Deposit REF=20041541046646 N	From Electronic Scrip 3943290619Rebate 0008560736	\$ 56.64
Jun. 18	Electronic Deposit REF=20041693832274 N	From Electronic Scrip 3943290619Rebate 0008560736	52.30
Total Other Deposits			\$ 108.94

Checks Paid

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
1761	Jun. 14	3630655088	225.00	1785 *	Jun. 9	3334253165	510.18
1771 *	Jun. 7	4138815288	80.00	1786	Jun. 10	3137179750	106.08
1775 *	Jun. 16	8307265466	30.00	1787	Jun. 23	3433396844	174.00
1776	Jun. 16	8307265467	39.36	1788	Jun. 9	8306864285	365.03
1777	Jun. 4	3637992177	34.62	1789	Jun. 10	8306935421	150.38
1779 *	Jun. 2	3437839778	32.00	1790	Jun. 10	4130481414	172.00
1781 *	Jun. 1	3536636837	426.00	1791	Jun. 9	8306889839	215.94
1782	Jun. 3	3135452368	44.67	1792	Jun. 15	3431426109	8.82
*783	Jun. 4	3638096966	151.21	1794 *	Jun. 22	3830657657	100.40

*Gap in check sequence

Total (18) Checks Paid \$ 2,865.69-

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Jun. 1	14,332.21	Jun. 9	13,787.50	Jun. 18	13,108.16
Jun. 2	14,300.21	Jun. 10	13,359.04	Jun. 21	13,863.46
Jun. 3	14,312.18	Jun. 14	13,134.04	Jun. 22	13,763.06
Jun. 4	14,126.35	Jun. 15	13,125.22	Jun. 23	13,589.06
Jun. 7	14,046.35	Jun. 16	13,055.86		

Balances only appear for days reflecting change.

Price change effective June 1, 2004:

The price for excess transactions is changing to \$0.50 per transaction on June 1, 2004. An excess transaction means any transaction or item processed after the number of free transactions allowed per month has been exceeded.

Any effects of this change will appear starting with the July business checking statement, which contains the billing for the prior month's activity.

Please contact your local U.S. Bank branch if you have any questions about this change, or would like for a banker to evaluate your business checking needs. Our bankers are here to ensure you have the best services for your business needs, and the benefit of our Five Star Service Guarantee.

New Service Available from U.S. Bank! Many merchants convert paper checks that they accept for payment into electronic check transactions known as echecks. Because of this process, payments are processed faster than actual paper checks. U.S. Bank will begin to accept these transactions beginning August 16, 2004.

For those businesses that wish to block echeck transactions, U.S. Bank now offers Business eCheck Block. You can prevent all or certain types of echecks from posting to your account. To learn more about Business eCheck Block, please contact your banker or call the 24-Hour Customer Service telephone number at the top of this statement.

Give your employees the bonus they deserve...the U.S. Bank Visa Gift Card. Now available at any U.S. Bank branch.