

INDEPENDENT SCHOOL DISTRICT 829

Waseca Public Schools

Student Activity Account Handbook

2019-2020



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INDEPENDENT SCHOOL DISTRICT 829

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INDEPENDENT SCHOOL DISTRICT 829

GENERAL INFORMATION

WASECA PUBLIC SCHOOLS' MISSION STATEMENT

Waseca Public Schools empowers each learner to thrive in an ever-changing world.

CONTACT INFORMATION:

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Waseca, MN 56093

Phone: 507-835-2500 x 1004

Fax: 507-835-1161

e-mail: beee@waseca.k12.mn.us

District Website: www.waseca.k12.mn.us

DISCLAIMER:

This handbook contains brief summaries of some laws, Board policies, contractual agreements, and administrative regulations which affect you as an employee of the District. In most cases these summaries are not exact reproductions of these laws, policies, contractual agreements, conditions of employment or regulations. In addition, they may change after the publication of this handbook. In the event there is a conflict, the law, Board policy, contractual agreement, conditions of employment or administrative regulation shall take precedence. Every effort has been made to accurately represent the policies and procedures of Waseca Public Schools. Waseca Public Schools reserve the right to change the information enclosed in this handbook at any time.

POLICIES

School Board [Policies](http://www.waseca.k12.mn.us) are located on the District's webpage at www.waseca.k12.mn.us. They are found under Our District / Board Policies. It is the employee's responsibility to be familiar with these documents.

Independent School District 829

Waseca Public Schools

School Board Members

Member	Position	Term Expires
Julie Anderson	Chairman	1/5/2021
Katherine Youngberg*	Vice Chairman	1/3/2023
Scott Deml*	Treasurer	1/3/2023
Dave Dunn	Clerk	1/3/2023
Edita Mansfield*	Director	1/7/2020
Charlie Priebe	Director	1/3/2023
Aaron Skogan	Director	1/7/2020
Megan Nelson	Student Representative (Senior)	
	Student Representative (Junior)	

*Member of Finance Committee

Administration

Thomas Lee	Superintendent
Elizabeth Beery	Director of Business Services
Ben O'Brien	Hartley Elementary School Principal
John Huttemier	Intermediate School Principal
Jeanne Swanson	Junior and Senior High School Principal
Jason Miller	Junior and Senior High School Assistant Principal
Heather Harms	Special Education Director
Deanna Gronseth	Special Education Assistant Director
Paul Demorett	Community Education Director
Jake Hager	Area Learning Center Coordinator
Joseph Hedervare	Activities Coordinator
Colin Green	Buildings and Grounds Director
Jason Forshee	Food Service Director
Brian Hering	Director of Technology

District Office

Sheryl Gutfleisch	Student Data Specialist/Central Registration
Caitlyn Hanson	Superintendent and District Office Administrative Assistant
Roxanne Herold	Accounts Payable/Purchasing Specialist
Sharon Krassin	Student Information System Specialist
Denise Seberson	Human Resource Specialist
Lisa Stenzel	Payroll Specialist

501 East Elm Avenue
Waseca, MN 56093
(507) 835-2500

www.waseca.k12.mn.us

Independent School District 829

Waseca Public Schools

Campus Information

Hartley Elementary School

Office Manager: Mandy Vagts
605 7th St NE
Waseca, MN 56093
Phone: (507) 835-2248
Fax: (507) 835-1005

Waseca Intermediate School

Office Manager: Susan Roesler
400 19th Ave NW
Waseca, MN 56093
Phone: (507) 835-3000
Fax: (507) 837-5530

Waseca Junior and Senior High School

Office Manager: Mary Jo DeLaitsch
1717 2nd St NW
Waseca, MN 56093
Phone: (507) 835-5470
Fax: (507) 835-1724

Waseca Area Learning Center

Office Manager: Debbie Vanderhorst
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5588
Fax: (507) 835-1161

Passages

Office Manager: Angela Lund
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-0918
Fax: (507) 835-0913

Special Education

Office Manager: Angela Lund
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5046

Community Education

Office Manager: Nikki Benson
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5626

Food Service

Administrative Asst: Judy Shutrop
400 19th Ave NW
Waseca, MN 56093
Phone: (507) 835-3360

Activities/Athletics

Administrative Asst: Tina Wirtz
1717 2nd St NW
Waseca, MN 56093
Phone: (507) 835-5470

INDEPENDENT SCHOOL DISTRICT 829

STUDENT ACTIVITY ACCOUNT OBJECTIVES

Source: [Chapter 14 – Student Activity Accounting](#)
found in the 2019 UFARS Manual

The student activities programs should be attractive, meaningful, worthwhile, and consistent with the educational and organizational policies of the board. A well-designed activity program will enrich the quality of the curriculum, provide new learning experiences, encourage interest in classroom work, and strengthen morale and discipline. The opportunity for **students** to **participate** in the **planning and execution** of activities is a life-preparation experience. The accounting of funds that support these activities should be beyond reproach and should be governed by a set of legally consistent and financially sound principals.

Financial accounting and reporting in Minnesota public schools is governed by statutes and required practices. Per Waseca Public Schools School Board [Policy 713-Student Activity Accounting](#), activities shall be under school board control. Under board control signifies that the school board will approve the budget, and will receive, review, and approve revenue and expenditure reports. Uniform Financial and Accounting Reporting Standards (UFARS) must be utilized.

Guiding Principles for the Establishment, Management and Audit of Activity Funds

Student activity funds are used to account for dollars raised **by** the students **for** the students that are currently enrolled. Seven principles are offered to guide the operations of an activity fund. All of the funds will be student-oriented and, therefore, all references will reflect that mandate.

Principle One: Activity fund development and fund management are grounded in board policy and written procedures.

Principle Two: Student activity funds are used for student activity purposes and for those students currently in school.

Activity funds should not supplant regular and general operations of the district. Activity funds must comply with the policies and standard operating procedures of the district.

Students should be the direct beneficiaries of their dollars. The contributions to a student activity fund should be expended on activities for those students making the contributions in the year of the contributions whenever possible.

Since the activity fund should be spent for the general welfare of the student body and for purposes not currently fundable through the district's general fund, care should be taken to define the general welfare as contrasted with individual benefits. All students do not have to benefit directly; however, the majority should have the opportunity to benefit.

Principle Three: There is an adult of record who is primarily responsible for the management of the fund.

Student activity dollars should be collected under the general direction of the site leader when the fund is related to a particular building-level activity. The site leader should involve those student leaders who are responsible for generating revenue for approved projects in the decision making process. Decisions regarding disbursement of money should include participation by students involved with the fund. The Board may delegate authority to the district administration.

Principle Four: All transactions are open to inspection.

There must be open access to transactions with scheduled displays of transactions in student accounts. A summary of expenditures and revenues will be presented to the school board on a monthly basis.

Principle Five: Activity funds are managed in accordance with sound business practice.

Activity funds should be maintained with a high standards of accountability. Commitments cannot be made from a fund without sufficient revenue to cover the commitment. All expenditure and revenue transactions must follow prescribed district policies and procedures (Attachment B and C). The district must use the same accounting and control system approved by the district for any other district funds. Funds must be accounted for and reported to the MN Department of Education under the current rules for school district financial accounting and reporting (UFARS).

Principle Six: The size of an account is limited to a reasonable amount.

Large accumulations of money over more than a year should be avoided. Revenue sources for the fund should be monitored carefully. If an account presently has a large amount in it, steps should be taken to reduce the fund to a reasonable amount, or documentation should be provided describing the nature and purpose of the fund balance.

Principle Seven: Activity accounts within an activity fund are audited annually.

An annual external audit will be conducted to determine the appropriateness of individual activities or programs contained within the student activity fund. Student activity accounts are included in the district's annual external financial audit.

Activity Purpose

A statement of purpose must exist for each student activity account within the fund. An Activity Purpose Form (Attachment A) must be completed for each student activity on an annual basis, signed by the advisor and principal or designee, and placed on file with the Director of Business Services. The form needs to include the name of the designated advisor, an acknowledgement of the receipt of this manual, and acknowledgement of responsibility for assuring that proper procedures are followed.

Uses of Activity Money

All expenditures must benefit the students participating in the student activity that are currently enrolled. Local school boards may be more restrictive than the lists below.

Examples of **inappropriate** expenditures for student activity accounts of a curricular or co-curricular nature under board-controlled UFARS include:

- Assemblies not representative of the student activity purpose;
- Employee compensation, gifts, or awards;
- Faculty meeting or events;
- Labor or service payments (staff salaries or independent contractors acting as staff);
- Library books;
- Office supplies;
- Office or school furniture;
- Textbooks;
- Gift cards;
- Gift certificates;
- Field trips which are curricular in nature; and
- Personal items for coaches, advisors, or other staff members.

Examples of **appropriate** expenditures for student activity accounts of a curricular or co-curricular nature under board-controlled UFARS include:

- Admission and participation fees for the entire group, not specific individuals within the group;
- Entertainment for specific student activity events, including contracted services (i.e. Disc Jockey for prom);
- Food;
- Lodging;
- Student supplies and materials;
- Clothing for students participating in the student activity;
- Transportation; and
- Travel expenditures

School districts can expend taxpayer money only for a public purpose (Attachment D). **An expenditure serves the public purpose if it benefits the community as a whole, is directly related to the functions of the school district, and does not have as its primary objective the benefit of private interest.** The administration of school activity funds must comply with state statutes and administrative regulations pertaining to school districts. Managers of activity funds have no inherent authority to assume school board powers and responsibilities by virtue of operating school activities or related funds. In addition, an individual high school or elementary school has no status as a legal entity. Only the school district meets that test, and therefore, individual sites cannot enter into a contract.

Fundraising

Student activity fundraising must adhere to the Waseca Public Schools' district fundraising [Policy 511](#). The district and school personnel must make several decisions including:

- The extent to which the community will be inundated with sales;
- What sales are appropriate for which clubs and organizations;

- If projects must be established in advance for approvals for fundraisers;
- What limits, if any, should be set for accumulation of funds;
- What purposes are appropriate for use of funds; and,
- What happens if a trip or other fundraising objective is canceled.

All school-sponsored fundraising activities should contribute to the educational experience of the student enrolled in school. These activities and projects should never be in conflict with the instructional program.

****Please note**, effective **July 1, 2014**, any food or beverage sold to students on school campus during the school day **must** meet [federal Smart Snacks nutrition guidelines](#) (Attachment E).

School activity fundraising must have the approval of the administration and board of education. In the case of a contract, it must be board approved. Prior approval must be obtained for each fundraising event **before** the fundraising occurs. Once approved, the fundraiser should be publicized in advance, with the purpose and intended use of profits indicated.

All fundraisers must be school board approved at the beginning of each school year. The information presented will include:

- Name of site and activity
- Description of fundraising activity
- Explanation of why funds are needed and amount needed
- Approximate date of fundraiser
- Whether or not the fundraiser involves sales tax remittance
- Whether or not the fundraiser involves a contract that needs board approval

A **Budgeted** net profit and loss statement (Attachment F) should be completed for the school board approval process. This will be due by **June 1** and will be applicable for the upcoming school year. An **Actual** net profit and loss statement should be completed and submitted to the Director of Business Services at the conclusion of the fundraising activity. This report will be due by **June 15**. Fundraisers will not be brought to the school board for approval until both reports have been submitted (budget for the current year and final for the prior year).

The final report must also include a reconciliation if products and/or items were delivered and sold. For example, if selling coupon cards, the following needs to be reported:

Number of cards received: xx
 Number of cards sold: xx (should match revenue amount received)
 Number of cards remaining on hand: xx (actual count of what you have remaining)

The number of cards received less the number of cards sold should tie out to the number of cards remaining on hand (physical count). You must provide an explanation if it does not.

Receipts and Deposit Procedures

Several procedures should be used by schools to properly receipt and deposit funds including:

- Two different people should count the deposit
- Funds should not be left in office drawers, but turned into the locked and armed principal offices on a daily basis

- Upon receipt, all checks should be endorsed, “For Deposit only to Waseca Public Schools District 829”
- Material discrepancies in the counting of receipts should be reported immediately to the Director of Business Services and applicable principal or director
- Bank deposit slips should contain the issuer name and the amount of each check. For large collections, a separate spreadsheet may be used to record all checks and amounts, and summarized on the deposit slip.
- Receipts should be turned in to the site Office Manager and deposited no less than weekly. Funds should not be left in a school over the weekend.

As was previously mentioned, the integrity of dollars must be maintained. That is, **at no time must payments be made from these monies prior to their deposit.** At no time are checks to be cashed for individuals, nor any form of labor or purchase of goods paid in cash. Received dollars must be deposited in the manner and form in which they were received and contain only those dollars from the particular activity or event.

Please reference Waseca Public Schools’ Internal Control Memo regarding Cash Receipts (Attachment C).

Gifts

Monetary gifts or bequests to the activity fund or individual accounts within the fund should be handled in the same manner as a regular receipt. Please reference Waseca Public Schools [Policy 706-Acceptance of Gifts](#). Donations to an activity should be turned in to the administrative office where receipts will be issued.

Bidding and Purchasing

Individual activity groups and their advisors do not have the authority to advertise for bids and award them. No activity account is obligated for purchases made by students, faculty, or others unless supported by a written district authorized requisition. Capital and non-capital equipment purchases funded by a student activity group become the property of the school district.

Disbursements must be made from original vendor invoices. If the original invoice is unavailable, the reason shall be noted on the document supporting the payment.

****Check requests must be signed by the activity advisor. In order to promote the opportunity for students to participate in the planning and execution of activities, a student representative’s signature is also required. The disbursement request should include the explanation of the disbursement, name of the vendor, date requested, date needed, appropriate UFARS code, and appropriate documentation.**

Disbursements must be made according to District purchasing policies and procedures (Attachment B). In addition to having proper approval for payment, each payment must be made only after an affirmation on the availability of cash in the individual student activity account. Deficit spending is not acceptable.

Disposition of Property

If a particular activity account for a group has surplus material or property, it should be disposed of following the Waseca Public Schools' Board [Policy 802-Disposition of Obsolete Equipment and Material](#).

General Steps Regarding Disposal:

1. Review Policy 802.
2. Develop a list of items needed for disposal. Include details such as description, number of each item, and reason for disposal.
3. Forward the list and plan for disposal (sell, throw away, etc.) to the District Office.
4. The District Office will present the proposal to the School Board during the next regularly scheduled business meeting.
5. After the School Board has officially approved or disapproved the plan, proceed as directed.
6. If selling items, notice of procedure to receive quotations shall be given by publication or other means as appropriate to **provide reasonable notice to the public**.
 - a. The most common publication is the Waseca County News
 - b. You must have a plan in place on who to contact should the individual be awarded the sale as well as how to schedule pick up.
 - c. If an employee was involved in the disposal process, they are not eligible to purchase any items from the disposal list.
 - d. Checks should be cut to "Waseca Public Schools". Please do not accept cash.
 - e. Keep documentation on what was sold, to whom, and for what dollar amount. This will need to accompany the checks to deposit.
 - f. Forward a list of all disposed items to the District Office in order to help maintain a current fixed asset inventory listing.

Student Activity Account Inventory

The student activity accounts of DECA, BPA, and the Junior Class will maintain inventory throughout the school year. The current goal for each group is to deplete the inventory on hand by the end of each school year. DECA and BPA's inventory mainly consists of clothing items and concessions. The Junior Class inventory consists of concessions. The advisors have been tasked with collaborating with their students in creating a formal inventory process. This will include student involvement in verifying inventory at delivery, as well as periodic inventory counts and tracking throughout the school year. Through a facility improvement, DECA and BPA will have an area designated as a school store, equipped with a cash register. Inventory reports will be due to the District Office by the end of the school year and will be reviewed by the Director of Business Services.

SALES AND USE TAX

Source: Minnesota Revenue, Sales and Use Tax Division, August 16, 2013

As stated previously, Waseca Public Schools' Student Activity Accounts are under board control, meaning sales receipts **must** be deposited with the district treasurer, and the criteria of the fundraising exemptions do not apply. Tax must be collected on sales of taxable items and remitted to the state of Minnesota.

Following is information regarding Sales and Use Tax:

- Sales and Use Tax rate is 7.375% effective April 1, 2019
- Food and drinks sold from **vending machines** at all schools are taxable
 - Food and drinks sold from a concession stand on school property are exempt from sales tax
- If the school sells access to athletic or amusement facilities to staff or community members, they are taxable (facility use)
- Yearbooks, class rings, and graduation announcements are taxable sales if they are sold directly by the school.
- If a fee is being charged for a project, it will be exempt, if it is a requirement for the class. If a student chooses to go above and beyond a requirement for the class, this will still be exempt as long as it relates to the original project requirement.
- Fund-raising Sales
 - Sales of candy, gum, and fruit sold for fundraising purposes by school groups are exempt by statute
 - Magazine subscription sales and coupon book sales are exempt
 - We are looking for further clarification on this, but the District believes if you are selling items for a company and only receiving the commission, then we are exempt from remitting sales tax.

- General Sales (or Charges) by Schools and School Districts

Q: If a student or parent pays a fine for a lost book, damaged book or some other item that they don't return (i.e. padlock), can I assume no tax?

A: If a school charges a student a fine for a lost book, the charge is not taxable. These charges are considered to be a penalty for not returning the item. The student did not intend to purchase the book and the school did not intend to sell it.

If the school charges a student a fine for a damaged book, it *may* be taxable. If the student receives, or is entitled to receive, the damaged property, the charge is taxable. If the student is not entitled to receive the damaged item, the charge is treated as a penalty for damaging the item and is not taxable. These same rules would apply to other items the school provides to students (i.e. padlocks) for use during the school year.

Q: Students are provided a free planner at the beginning of the year. The school receives the planners free from the company that takes the pictures. When students lose that planner, they are assessed a fine. Would that fine be taxable?

A: Assuming the student is charged the fine **and** provided a replacement planner, the amount charged by the school for the planner is taxable.

PROCEDURE FOR USE OF DISTRICT VEHICLES

Type III Driver

Pursuant to [M.S. 171.02](#), Waseca Public Schools will enforce the following procedure for any employee who will be driving students during their employment with the District.

You must be a District or Contracted employee to provide transportation to students using district vehicles.

1. Employees are required to submit their driver license information annually. The District will run a license check to verify that the license is valid.
2. Employees will be required to participate in an annual training and certification which will address:
 - a. Safe operation of a type III vehicle;
 - b. Understanding student behavior;
 - c. Encouraging orderly conduct of students and handling incidents of misconduct appropriately;
 - d. Knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - e. Handling emergency situations;
 - f. Proper use of seat belts and safety restraints;
 - g. Performance of pre-trip vehicle inspections;
 - h. Safe loading and unloading of students
3. Employees will need to report moving violations, DWI's, and disqualifying offenses to the employer within ten days of the conviction. This applies to personal and District vehicles.
4. Employees will be required to complete a pre-trip evaluation. One form must be filled out by the employee every time the employee transports a student. This applies to District as well as personal vehicles. The employee will complete the required form found in a binder located in each vehicle. The binder will remain in the vehicle until the end of the fiscal year.
5. The District Maintenance Staff will also perform a pre-trip evaluation on every district vehicle twice a month as an evaluator.
6. Employees are required to complete an annual behind the wheel evaluation. After the evaluation, a certificate is issued to the driver. The evaluation and the certificate need to be forwarded to the District Office.
7. Employees will be required to complete surveys pertaining to student conduct or students with special needs.
8. Employees will be required to submit to an annual background check through the BCA.

If an employee's main or sole duty is driving students, you must also adhere to the following procedures:

1. Operators shall submit to a physical examination every two years.
2. The operator will also be subject to a controlled substance and/or alcohol test.

The District Office will maintain all files.

Checking out Vehicles

All district-owned vehicles will be stored in the maintenance garage located at the fairgrounds.

The maintenance of district vehicles will be the responsibility of the Buildings and Grounds Supervisor.

The reservations for the vehicles and the accountability of the district vehicles will be the responsibility of the high school office under the direction of the Junior and Senior High School Principal.

The chargeback for the use of the district-owned vehicles will be the responsibility of the district business office under the direction of the Director of Business Services. The rate chargeable will be based upon the travel reimbursement rate.

All drivers will be responsible to complete the vehicle condition and the mileage form upon completion of each usage.

The end-of-the-month odometer mileage on each vehicle reporting to the high school office will be the responsibility of the Buildings and Grounds Supervisor.

Keys will be the responsibility of each administrative office. They will be checked out and checked in under the supervision of the responsible administrator. The following number of sets of keys will be available in each office:

Junior and Senior High School	2 sets of each vehicle
Intermediate School	1 set of each vehicle
Hartley Elementary	1 set for the two vans
Central Building	1 set of each vehicle

Gas cards will also be checked out with the set of keys. Gas is purchased in collaboration with Waseca County. The gas pumps are located at the fairgrounds. Vehicles should be filled at the completion of a trip.

Keys and gas cards shall be checked in promptly after each usage to assure proper accountability.

Procedure for Scheduling a Bus

Complete the transportation request form as soon as you know about an upcoming trip. These forms are located at each site office. Turn this form into your site administrator. Once you receive permission from your site administrator, call the bus company to schedule your trip. **DO NOT** leave this until last minute. Send a copy of the approved request to the Director of Business Services in the District Office.

MN State High School League and Community Education events do not need to schedule transportation using this form. The Activity Director or the Community Education Director may contact the bus companies directly.

If a parent group is requesting transportation, they must speak to the bus company to make sure that they have the correct insurance coverage.

Please call the corresponding bus company to confirm transportation details:

Palmer Bus Service of Waseca: (Grades 9-12) Andrew Gerdes	Phone 507-833-1150 andrewg@palmerbusservic.com
Lenz Bus Service: (Grades K-8) Kelli Lenz	Phone 507-835-5104 lenz.kelli@gmail.com

TRANSPORTATION REQUEST

Today's Date: _____ Person Responsible: _____

Organization: _____ Contact Number _____

Bus Company: _____

Contacted Bus Company (details on back)? Yes ____

Date Needed: _____

Destination: _____
(Street Address, City, Building Site)

Number of Students _____ Number of Busses _____

Trailer Needed? _____

Loading Place _____ Loading Time _____

Return Time and Date _____

Itinerary (if applicable) _____

Budget Code: _____

Additional Comments: _____

Approval Signature: _____

Date of Signature: _____

ATTACHMENT A
Independent School District 829
Student Activity Fund

Activity Purpose Form

School Year: _____

Date: _____ **Name of Activity:** _____

Purpose of Activity:

Age and Grade Range of Students Served: _____

The following students are identified as individuals who will acknowledge receipt of funds, as well as approve expenditures (identify a minimum of two):

I, _____ (advisor) received a copy of the Student Activity Account Manual and acknowledge my responsibility for assuring proper procedures are followed. I also acknowledge that I will be held personally accountable for any deficit balance that may occur in the above named activity account.

_____ Advisor Name (printed)	_____ Advisor Signature	_____ Date
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_____ Principal Name (printed)	_____ Principal Signature	_____ Date
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Upon termination of the above named activity, any unobligated funds that remain in the account will be disposed of in the following manner:

_____ Advisor Name (printed)	_____ Advisor Signature	_____ Date
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_____ Activity Student Representative Name (printed)	_____ Activity Student Representative Signature	_____ Date
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ATTACHMENT B

Purchasing Operating Procedure

Supplies, equipment, and services shall be requested by a purchase requisition, inventory stock requisition, or petty cash request.

All purchases shall be processed in accordance with applicable government regulations.

No employee of Independent School District 829 is authorized to purchase equipment, materials, services, etc to be charged to the School District without the use of an official and properly authorized purchase order or contract. Commitments made without the use of an official purchase order or contract are strictly the business of, and between, the vendor and the individual making the unauthorized purchase.

All contracts for services must be signed by the vendor and approved by the School Board prior to incurring the expense.

The District Business Office shall provide the means to procure the necessary supplies, equipment, and services when needed, of optimal quality at the lowest price that is consistent with given quality and delivery requirements.

Requisitions and subsequent purchase orders for all expenditures, including, but not limited to, equipment, supplies and services, are to be processed through the computerized finance system. The requisition must be requested by an employee of Independent School District 829 and must be approved by the officially designated budget manager before being processed by the District Office. Final approval shall be provided by the Director of Business Services.

Procurement of the goods or services cannot take place until the official purchase order has been approved and processed. All invoices must reference the purchase order number unless the vendor does not have the ability to do so. All charge slips/receipts for expenditures must be signed by the authorized user of the purchase order and all authorized users must be school district employees. Each individual who has budget control shall maintain appropriate records of vendor receipts.

Students, parents, volunteers, student teachers, etc **cannot** make purchases nor sign for purchases made in the name of the School District.

Individuals having budget control, together with the Business Office, shall ensure prompt payment of invoices pursuant to M.S. 471.425. This currently states, "For municipalities who have governing boards which have regularly scheduled meetings at least once a month, the standard payment period is defined as **within 35 days of the date of receipt.**"

The official [budget document](#) shall be considered as the authority for all expenditures which are made during the fiscal year. The principal concern of the School Board shall be that the overall expenditure for any fiscal period shall not exceed the budgeted amount for any one fund. Categorical breakdowns within funds shall be used primarily for budget control for the current fiscal year and for future budget planning. Approved budget managers are responsible to monitor the expenditures of each line item under their level of responsibility. The transfer of

budget amounts from one line item to another is a function granted to the Director of Business Services of the school district upon request from an authorized budget manager. Any additions to the total school district budget shall receive approval from the School Board.

Specific federal procurement guidelines can be found in the Fiscal Compliance and Procedure Manual and referenced in Waseca Public Schools [Policy 721](#), Uniform Grant Guidance Policy Regarding Federal Revenue Sources.

Purchase Requisition Procedure

This procedure describes the system by which personnel within the school district may secure goods and services from suppliers. No employee of Independent School District 829 is authorized to purchase materials or services to be charged to the school district without the use of an **OFFICIAL AND PROPERLY APPROVED PURCHASE ORDER**. Commitments made without the use of an official purchase order are strictly the business of, and between, the vendor and the individual making the unauthorized purchase.

Guidelines For Standard Purchase Requisition:

Requisitions are completed at the building level. If an employee has a request for an item, he/she must get approval from the school principal or department administrator. The request is forwarded to the site office manager who enters the item(s) on SMART Finance as a requisition. A complete description of the material or service is required.

Based on the expenditure account code entered on the requisition, the system determines if sufficient funds exist in the account to purchase the items. The SMART system will highlight a line item if the account code is over budget. If there are insufficient dollars in a particular account code, the principal should request a transfer of budget dollars from another account code to cover the purchase. The requisition is routed electronically to the principal or department administrator for approval. The principal or department administrator must look at the requisition before the system allows it to be electronically approved. The system allows principals to approve requisitions even if a particular code does not have sufficient funds with the understanding that the principal will request a budget transfer to correct the deficit in the account code.

Once the principal or department administrator has approved the requisition it is forwarded on to the Director of Business Services. If there are sufficient dollars in the account codes and it is a valid expenditure, the Director of Business Services will give the final approval for the purchase.

Once a requisition has gone through the electronic approval process, the Accounts Payable/Purchasing Specialist in the District Office will transfer the requisition into a purchase order (PO). The Accounts Payable/Purchasing Specialist will then route the PO as indicated on the requisition (fax or e-mail to company, etc). Consecutive purchase order numbers are automatically assigned by SMART Finance. This individual will print the purchase orders, using a protected electronic signature. If the order is an electronic or web order, the only individual who can release or electronically submit the order is the Director of Business Services. The purchase orders print with the signature of the Director of Business Services. The Accounts Payable/Purchasing Specialist and the Director of Business Services are the only individuals who have access to the signature.

When the goods are received or services have been performed satisfactorily, the building or department office manager “receives” the item(s) on SMART Finance. The system does not allow purchase orders to be transferred for payment until the building or department office manager “receives” the item(s) on SMART Finance as listed above. These steps prevent the District from paying for goods that it has not yet received or were faulty and need to be replaced by the vendor.

Guidelines for Blanket Requisitions:

Complete the standard purchase requisition process as stated above except as follows:

- The description should state: “Blanket Order”
- Before typing a general description of the item or items to be ordered, the following must appear: “This order is automatically cancelled when the maximum order amount is reached, or before June 30, _____, whichever comes first.”
Please note that a blanket requisition may not be appropriate for certain situations (i.e. capital outlay/equipment expenditures).

Guidelines for Credit Card Purchases:

Only designated officials of Waseca Public Schools are allowed to use the district credit cards. There are two accounts currently open; one located in the District Office and one located within Community Education. There are six employees who have access to these cards. For those purchases that require a credit card payment, the employee must follow the above stated requisition process before a transaction occurs. All employees with access to a credit card/procurement card are required to review and understand the purchasing card policy and procedure guide as well as sign a purchasing cardholder agreement. The order with all documentation is forwarded to the Director of Business Services. Once a requisition has been approved, the Director of Business Services will initiate the on-line or phone order and payment.

Guidelines for Amazon Purchases:

The district has a business account set up through Amazon. The Director of Business Services will designate specific individuals who are able to access the business account. Teachers will identify their items by submitting screen shots of the applicable product(s) to their site Office Managers. The Office Managers will create a requisition within SMART for this purchase. They will then access the Amazon Business Account, add items to the cart, and electronically route the order to the Director of Business Services. Once the applicable principal and/or director approves the requisition, the Director of Business Services will review the SMART requisition, approve it, and then access the Amazon Business account to process the order. The Director of Business Services is the only individual that has the capability to finalize the order.

Guidelines for On-Line Ordering Through SMART Finance:

This is an option only available to the building office managers. Instead of keying a requisition, the employee is allowed to access the designated vendor websites and order items electronically through the Region V System. Transactions created through the online order process through SMARTer do not go directly to the vendor from whom goods are requested. The order must go through the requisition procedures in SMART Finance, stated above. Once the requisitions are

approved and processed into purchase orders they will be submitted electronically by the Director of Business Services.

Receiving Procedure

This procedure describes the process of receiving merchandise at the department or site and the proper disposition of paperwork. Following are the responsibilities of the individual receiving the merchandise:

- Check number of packages against delivery papers or packaging slips. Check for visible external damage and have the driver note on the delivery receipt.
- Sign delivery receipt
- Open and inspect materials for damage and quantity received.
 - It is the responsibility of the Office Manager who receives the merchandise to notify the vendor of any damages or differences in order placement.
- If all items are accounted for, electronically receive the items on the SMART system.
- All equipment and materials purchased with Federal Funds must be permanently marked as such. For example, “Purchased with Title I funds, 2019-2020”
- If an invoice accompanies the package, make sure to send it to the Accounts Payable/Purchasing Specialist in the District Office as soon as possible.

Voucher Reimbursement Procedures

This procedure describes the system to be used for emergency type procurement of supplies, equipment or services. This also applies to checks that do not require the requisition process. These include items such as mileage and meal reimbursement. Employees must receive prior approval from their staff development committee and/or supervisor before incurring travel expenditures. It is recommended that the District Office pay applicable vendors directly for conference registration fees. If an employee has received prior approval to attend a conference and pays for the registration fee directly, the employee must wait until after the conference has occurred to receive reimbursement.

The need for emergency type procurement is recognized, however, every effort should be made to keep these situations at a minimum. This can only be achieved by foreseeing needs and placing requests as far in advance as possible.

These expenditures will be paid by using the district [voucher request form](#). It must be signed by the building principal or department administrator to process the payment. All documentation must be attached to the voucher form. The Director of Business Services will also approve the voucher.

District employees may be required to travel between buildings to fulfill their duties. The following jobs/positions are entitled to mileage reimbursement:

1. Staff members teaching or assisting instructors in two or more buildings on a regular basis.
2. Building level secretaries with daily or weekly driving requirements.
3. Custodians and staff members with two or more building responsibilities (this does not include building heads whose mileage is addressed in their contract).
4. District Office personnel with multi-building and banking responsibilities.

The following situations are not eligible for mileage reimbursement:

1. Driving between teaching assignment and extra-curricular assignment.
2. Occasional trips to stores to pick up supplies, etc.
3. Occasional meetings in different buildings.

The rate for mileage reimbursement shall be \$0.005 per mile less than the current IRS rate for use of private vehicle for actual miles driven for school district business.

District employees may be required to travel out of the district for various activities and professional development opportunities. The reimbursement to staff members for school district authorized business shall be as follows:

1. \$0.005 per mile less than the current IRS rate for use of private vehicle for actual miles driven for school district business. The location traveled to must be listed on the voucher.
2. Lodging: Actual amount for single occupancy including tax. Receipt must be attached.
3. Meals Effective September 1, 2016: Not to exceed \$10.00 for breakfast, \$15.00 for lunch and \$25.00 for dinner.
Detailed receipts must be attached to claim voucher. The district cannot accept just a credit card receipt. The total may be exceeded in the case of a banquet which includes program costs. However, a written explanation must be attached. No reimbursement will be made for alcohol.
4. Parking: As per attached receipt.
5. Airfare: Allowed for most economical airfare for coach fare only. Receipts and ticket stubs must be attached.

Students who attend Minnesota State High School League state tournament functions will receive up to \$6.00 for breakfast, \$8.00 for lunch, and \$10.00 for dinner.

Payment will be made upon submission of a properly completed and approved claim voucher with receipts attached (when possible).

All requests for voucher reimbursement expenses must be turned in on a monthly basis and are due in the District Office by the 1st of the month following the expenses.

Reimbursement for travel expenditures (mileage, meals, lodging, parking, and air fare) will be reimbursed through payroll on the 15th of the month following the expenditure. Only applicable items will be considered a taxable benefit. All others will be non-taxable, but processed through the payroll system and directly deposited along with your regular paycheck. Your paystub report will itemize your direct deposit.

Transportation:

Pursuant to IRS Fringe Benefit Guidelines (posted January, 2014):

1. Reimbursements for transportation expenses between a residence and work location are excludable from income if they are provided for any of the following:
 - a. Daily transportation between one work location and another, neither one being the employee's residence.
 - b. Daily transportation between the employee's residence and a temporary work location outside the metropolitan area where the employee generally works.

- c. Daily transportation between the employee's residence and a temporary work location in the same business (regardless of distance) if the employee has a regular work location away from the residence.
- d. Daily transportation between the employee's residence and another work location in the same business, if the residence is the employee's principal place of business.

Meals:

Pursuant to IRS Fringe Benefit Guidelines (posted January, 2014):

1. Employers often reimburse employees for meals while traveling away from home overnight. The taxability of these reimbursements or allowances depends on whether the meals are connected to the business travel and whether the expenses are substantiated. In order for travel meal reimbursement to be excludable from wages, employees must be traveling away from their tax home on their employer's business. Traveling "away from home" means: The employee must be traveling away from the general area of the tax home substantially longer than an ordinary day's work, and the employee needs to obtain substantial sleep or rest to meet the demands of work while away from home. IRC 162(a)(2); RR 75-170; RR 75-432
2. Meals away from Tax Home But Not Overnight
 - a. Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excludable.

All expenditures from June must be turned in by July 1st. If prior year travel expenditures are turned in after July 1st, the employee must wait for the payment until a fiscal final payroll is run later in the summer. This date will be determined by the District Office.

Vouchers, invoices and requisitions (other than travel expenditures) must be received by the District Office by noon on Wednesday to be processed for a Friday payment.

Checks are processed once a week (allowing for holidays or vacation). During the school year the checks are disbursed through inter-school mail when applicable. During the summer months, the checks are sent through the U.S. mail.

ATTACHMENT C

Cash Receipts Pertaining to Student Activity Accounts

**Source: Waseca Public Schools #829, Cash Receipts Control System Understanding
June 30, 2019**

Cash receipts are collected at each school site for various situations (student participation fees, student fund-raisers, field trip fees, etc.). These receipts are collected by the building secretaries. Receipt forms are prepared – (one-part form that has the description of the receipt, account code to be credited, and the amount collected). They keep the receipts in a secured location (safe or locked file cabinet) until they are brought to the bank by the building office manager. If a teacher is submitting funds to the office, they should state what the funds are for; the amount to be deposited (separated in terms of cash, coin, check); and any students' names associated with the funds. The secretary or building office manager recounts the cash, prepares the deposit ticket and takes the deposit to the bank. The carbon of the deposit ticket, the deposit remittance slip and the receipt forms are forwarded to the Director of Business Services who looks at each of the receipts to make sure they are properly coded. Regarding the Junior and Senior High, the Office Manager prepares the deposit slips that are forwarded to the District Office along with an Excel spreadsheet detailing the funds received, deposit codes, and an explanation of the funds collected along with a copy of the extended collections of all fees from that group. The actual individual receipt slips remain in the site office along with a copy of the Excel document for reference purposes. The Administrative Assistant enters the information into the finance software system.

Miscellaneous

Cash receipts are handled as such for athletic events (gate receipts): Cash boxes are prepared by the High School Attendance Secretary (or back-up is provided by the Office Manager) for the ticket takers. The cash boxes each contain a beginning balance of \$200 to \$300 depending upon the size of the event. At the end of the event, the event supervisor will initiate a cash receipts form. This form indicates the numbers of the first and last tickets sold. Once the form is completed with the ticket information, the event supervisor will place the form in the cash box, lock the cash box, and place it in the vault in the electronically alarmed Junior and Senior High School Office. The following morning, the Athletic Clerical Assistant will count the cash and coin in the cash box. The cash receipts form contains a space to summarize the cash collected – coin, currency and checks. The total cash collected is reconciled to the number of tickets sold, with a record of any under/over discrepancies. The Athletic Clerical Assistant will initial and date the form once completed. The Activity Coordinator will then verify the deposit form by counting the cash and coin a second time. Once the form is verified, the Activity Coordinator will initial and date the paper, and then place the funds in the locking bank bags. The High School Office Manager will take the locked bank bags to the bank for them to unlock and verify the cash totals, returning the start-up money and depositing the remaining amounts. The bank will also prepare deposit slips for verification. The documentation is sent to the District Office. The deposit receipt and documentation are given to the Administrative Assistant to enter into the SMART Finance system. It is then passed to the Director of Business Services for coding approval.

Activity and athletic participation fees are handled in one of two ways. 1. Parents can review their child's participation options on-line through the student information system parent portal and select the applicable activity by charging a credit card or debit card. A parent can view the receipt of this activity when they sign in to the parent portal. These payments are automatically posted to the District's bank account daily (through Vanco). The site Office Manager and, if

applicable, the Athletic Clerical Assistant, has access to these activity reports on Infinite Campus and retains this as support for the monthly bank reconciliation. The Director of Business Services receives an e-mail confirmation from the processing vendor, Vanco, when a deposit has been made electronically. The Director of Business Services will forward this information to the Administrative Assistant so that it can be entered into SMART Finance. 2. Parents can pay for their child's participation either by cash or check. This information is recorded by the Office Manager or Athletic Clerical Assistant on Infinite Campus. A parent can view the receipt of this activity when they sign in to the parent portal. The cash and/or checks are then counted by two individuals in the corresponding site. The funds are deposited at the bank. A report is generated from Infinite Campus and the deposit receipt and documentation are sent to the District Office. The deposit receipt and documentation are given to the Administrative Assistant to enter into the SMART Finance system. The Director of Business Services then reviews for coding approval.

Cash receipts are handled as such for the concession stand: The advisor will track the inventory on a regular basis. The advisor and a student will count the cash box at the end of the night. The cash box will be locked in a secure location. The receipts are then turned into the high school office and locked in the High School filing cabinet in the locked vault the next day. The high school Office Manager will count the funds a second time and will prepare and complete the deposit. The deposit receipt and documentation are sent to the District Office Administrative Assistant to enter into the SMART Finance system. The Director of Business Services then reviews for coding approval.

Cash receipts are handled as such for the drama department: The drama department will host a performance one to two times per school year. Tickets are sold for these events. At the end of each performance, the director and a student will count the number of ticket stubs and cross reference the amount of cash in the cash box. The tickets will be used as the backup documentation for the sales for that night's performance. The ticket information along with the deposit are then turned into the high school office and locked in the vault the next day. The high school Office Manager will count the funds a second time and will prepare and complete the deposit. The deposit receipt and documentation are sent to the District Office Administrative Assistant to enter into the SMART Finance system. The Director of Business Services then reviews for coding approval.

Cash receipts are handled as such for the choir and band departments: The choir and band departments will host a variety of concerts throughout the school year. As patrons enter the venue, a tally will be kept regarding the approximate amount of patrons for that evening's event. The administrator on duty will gather the cash boxes and will place it in the vault in the electronically alarmed Junior and Senior High School Office. The director will then use this tally to help verify the cash and check on hand the following day. The high school Office Manager will count the funds a second time and will prepare and complete the deposit. The deposit receipt and documentation are sent to the District Office Administrative Assistant to enter into the SMART Finance system. The Director of Business Services then reviews for coding approval.

The Director of Business Services monitors cash balances weekly. At this time, she will review coding and activity of the cash deposited for the week. The Administrative Secretary will lock and post the receipts to the General Ledger after the Director of Business Services has reviewed the entry along with the coding.

ATTACHMENT D

Public Purpose Expenditures

- Expenditures must be for a public purpose
 - “Such an activity as will serve as a benefit to the community as a body and which, at the same time, is directly related to the functions of government” *Visina v. Freeman*, 89 N.W.2d 635 (Minn. 1958)
 - Benefits the community as a whole
 - Directly relates to function of government
 - Primary objective does not benefit a private interest
 - Public purpose requirements must apply to potential gift card purchases
 - May be “income” for tax purposes
- Items to keep in mind:
 - Public funds
 - What would the taxpayers think about how their money is being spent?
 - If you are questioning the expenditure, it may not be appropriate.
- Gift Law
 - Generally, no gifts can be made to local officials
 - Includes, but not limited to, a member of the school board, superintendent, principal, or a district school officer of any Independent School District (ISD)
 - Non-monetary gifts cannot be more than \$5.00 and refreshments cannot exceed \$3.00
- No donations to people, nonprofits, charities, or other groups unless based on specific statutory or home-rule charter authority
 - A gift of public funds serves private, not public, interest
 - Lack of statutory authorization to donate
- School boards may establish and operate an employee recognition program, but the program cannot include monetary awards (Minn. Stat. 123B.02, subd. 14a)
 - No all staff parties or banquets (OSA)
 - No purchase of alcoholic beverages
- Convenience Accounts
 - Also called Sunshine Fund, Flower Fund, etc
 - These are employee funds and not public funds
 - These must be maintained outside of the School District
- The School Board has no express legislative authority to expend public funds to advocate for or against a ballot question (*Abrahamson v. St. Louis County School District 2142*, Minn. Ct. App., Aug 1, 2011)
 - School boards may spend a reasonable amount to educate voters, but publications must not promote a vote for or against the issue
- Meals for public employees and officials are acceptable if a particular meeting must be held during a meal time and/or there are benefits derived from providing food during a meeting

- Student activity funds are monies raised by and for students for student body organizations, clubs or groups for educational, recreational, or cultural purposes
 - Student activity expenditures must directly benefit students who raised the money
 - Refer to [Chapter 14](#), the Manual For Activity Fund Accounting (MAFA), found in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual

Source: Office of the State Auditor; Presentation to MASBO May, 2012 as well as Conway, Deuth, & Schmiesing Certified Public Accountants; Presentation to MASBO May, 2018

ATTACHMENT E

At-A-Glance: Smart Snacks Guidance for Administrators

What is the Smart Snacks Rule?

Effective July 1, 2014, any food or beverage sold to students on school campus during the school day must meet federal *Smart Snacks* nutrition guidelines. The school nutrition service is required to maintain records, such as nutrition labels and product specifications, for competitive foods sold under the nonprofit school food service account. It is the local educational agency's (LEAs) responsibility to ensure that similar records are kept, and regular monitoring conducted, for all other food sales occurring on the school campus during the school day. [Read the Smart Snack nutrition standards.](#)

School campus: All areas of the property under school jurisdiction that is accessible to students.

School day: Midnight the day before to 30 minutes after the last class ends.

What does this apply to?

A la carte sales, vending machines, school stores, snack carts, and fundraisers.

What does this NOT apply to?

- Concession stands during afterschool activities (These are not held *during the school day*)
- Birthday treats or food brought from home (These are not *sold to students*)
- Vending machines in teacher's lounges (These are *not accessible* to students)

What's "in" and what's "out" for snack items?

There are many healthy snack products that students enjoy that will meet the nutrition standards. Some items include peanuts, light popcorn, low-fat chips, granola bars, fruit cup, vegetables, no-calorie flavored water. Snack items that are not allowed generally will include candy, cookies, cake, doughnuts, high calorie energy bars and regular soda.

Fundraisers:

Fundraisers fall under the *Smart Snacks* regulation. USDA considers a fundraiser to be an event that includes any activity during which students exchange currency/tokens/tickets, etc., for the sale/purchase of a product in support of the school or school-related activities. The product is intended to be consumed during the school day.

Examples:

- Giving away food but suggesting a donation.
- Vending machine when the profits are used to support a school-sponsored club or activity such as the school band or football team.
- Special treats: Root beer floats sold during lunch hour by a student organization.
- Breakfast bake sales offered to students.
- Pizza sold in classroom.

The Department of Education offers case-by-case exemptions for fundraisers. [Download a School Fundraiser Special Exemption Request.](#)

Monitoring and Compliance

WHO? *Anyone involved with selling food to students during the school day* will need to play a role in meeting recordkeeping requirements. This may involve the superintendent, principal, business manager, athletic director, teachers, nutrition service staff, or other administrative or teaching personnel depending on the school's circumstances.

WHAT? Nutrition labels and product specification sheets are needed for every food item sold to students during the school day on the school campus.

Smart Snacks Success is as easy as 1-2-3!

We know that many school administrators may not be fully aware of the number of fundraisers that are taking place in schools. Communicate the required nutrition standards with all stakeholders, including students, to implement a successful change.

1. Know Your Venues

First, get organized! Take inventory of every place in your building where snacks and beverages are being sold. Identify each location and the person responsible for that location. Often, this involves more than just the cafeteria. Is the district business office responsible for the vending machine contracts? Does the student council run the school store or snack cart? What groups have fundraisers and what are they selling?

2. Get Others Involved and Build Support

Once you have identified everyone responsible for selling snacks and beverages in the school building, it is time to build consensus by educating your school community about the new standards. Inform teachers, athletic directors, business officers, and anyone else who may sell foods or beverages to students.

The [Alliance for a Healthier Generation](#) has created a handy PowerPoint presentation that each staff member can view to learn about the Smart Snacks Guidelines.

3. Know Your Products

Take an inventory of all items sold in each venue and determine if each item meets the Smart Snacks Guidelines. To help you do so, The Alliance for a Healthier Generation has created a product calculator that simplifies this step. [Link to the product calculator here.](#)

List of Suggested Products

The Minnesota Department of Education has created a sample list of products that likely meet the Smart Snacks Guidelines. Because of the ever changing nature of production formulation and discontinuation, it is important that users check each food item's label to

confirm its current compliance before using. To view this list and other Smart Snacks resources, [visit MDE's Smart Snacks website](#).

Bottom Line

- If a food or beverage meets the Smart Snacks Guidelines, then it can be sold anywhere, anytime, as a fundraiser or otherwise.
- If a food or beverage does not meet the Smart Snacks Guidelines, then it must be replaced with a compliant product, sold off grounds, or sold 30 minutes after the last class ends.

ATTACHMENT F

Profit and Loss Statement

Waseca Public Schools ISD #829
Student Activity Fundraising Report

School Year: _____

Activity/Organization: _____

Description of Fundraising Activity:

Explanation of Why Funds Are Needed:

Approximate Date of Fundraiser: _____

Does the Fundraiser Involve A Contract That Needs School Board Approval?

Please Circle: Yes No

Expenditures (Please List Separately):	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total of All Expenditures:	\$0.00

Revenues (Please List Separately):	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total of All Revenues:	\$0.00

Net Profit or (Loss) \$0.00

Administrator Approval: _____

Reconciliation of Merchandise Purchased to Merchandise Sold:

Total units purchased: \$ _____ (Must agree to vendor invoices from above)
Total units sold at \$ _____ a unit: \$ _____ (Must agree to total receipts from above)
Total units returned for credit: \$ _____
Total units over/short: \$ _____

Note: Attach copies of documentation needed to support the information on this form, including merchandise given to students, sold by students, monies collected by students, and merchandise returned, unsold, or damaged.