

Clinch County Board of Education

School Activity Funds Procedure Manual



Revised 07/23/2021

CLINCH COUNTY SCHOOL DISTRICT

PREFACE

This manual is to provide a standardized accounting procedure for the administration of School Activity Funds in elementary and secondary schools of the Clinch County School District. Principals, sponsors, secretaries, bookkeepers, and other parties involved in the handling of School Activity Funds should become knowledgeable of the instructions prescribed in this manual. The procedures outlined herein comply with statutory requirements and constitute procedure as established by the Clinch County School District. This manual supersedes all prior publications regulating the administration of School Activity Funds.

Revisions

- **07/23/2021 Updated employee information on next page**
- **07/23/2021 Updated form titles**
- **07/23/2021 Updated Section 18 title, Section 18.4 and the School Activity Fund personnel Pay Form (AF 116) to include other compensation**
- **07/23/2021 Revised Void Check Form (AF 111) to include a line for no stop payment needed**

**Positions Referred to in Manual
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SCHOOL ACTIVITY FUNDS - ACCOUNTING PROCEDURES

Section 1: General Information – Internal Control

1.1 Definition and purpose of School Activity Funds

Activity Funds are funds accumulated by the schools, including the collection of student fees and various school-approved, money-raising activities. **Activity Funds are used to promote the general welfare of the school and the educational development and morale of all students.** All school activity funds are currently deemed governmental funds based on the implementation of GASB 84 in FY20. These funds will be recorded on the system financials in governmental Fund 500.

1.2 Responsibility for Activity Funds

The school principal is responsible for the proper collection, disbursement, accounting, and control of all School Activity Funds. This responsibility includes providing for the safekeeping of funds at the school. Monies on hand in excess of \$100.00 at the end of the school day should preferably be deposited in the school's bank account or if after banking hours be deposited at the bank via the bank's night deposit service for safekeeping overnight. The school principal is not responsible, however, for funds collected, disbursed, and controlled by parent, patron, or alumni organizations.

The school principal is responsible for insuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of school activity funds reads and follows the guidelines and procedures in the School Activity Fund Manual. The school principal is also responsible for insuring that any party involved in the handling of school activity funds signs and returns the appropriate School Activity Fund Procedures Manual acknowledgement of responsibilities form.

The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts. Each faculty sponsor is also responsible for insuring that everyone participating in events sponsored by that organization is aware of and will abide by all of the rules concerning activity funds.

1.3 Creating and Deleting School Activity Funds

School Activity Funds can be added or deleted by completing the Fund Additions and Deletions Request Form (AF 110) listing the activity fund name and account number as well as the rationale for the request. If requesting deletion of an existing school activity fund, a current year reconciliation report showing no activity for the year must be attached. The completed form is sent to the Director of Finance for approval. The school bookkeeper will be sent a copy of the approval at which time he/she may add or delete the requested fund.

1.4 Required Training

All campus staff and campus administrators (with the exception of cafeteria and custodial workers) and all support services staff that administer district wide student activity funds are required to take the Student Activity Fund training at the beginning of each year and complete the appropriate acknowledgement of responsibilities form.

Section 2: Basic Records

2.1 Enumeration of Basic Records

1. Activity Fund Cash Receipts

Cash receipts are the means of accurately recording cash received and provide support to substantiate bank deposits. Activity Fund cash receipt books are to be obtained from the School Secretary/Bookkeeper who will log the receipt book

to the appointed sponsor. The School Bookkeeper/Secretary will collect these receipt books at the end of the year for audit and record-keeping purposes.

2. Bank Deposit Slips

Bank deposit slips, when properly acknowledged by the bank, serve as a receipt for money deposited in the bank on specific dates. As such, these slips, when properly prepared and acknowledged, are vital supporting documents in the maintenance of accurate cash records. Deposit slips are held in safekeeping with the School Level Bookkeeper/Secretary and they display the specific school's account name and account number pre-encoded on each slip.

2.2 Additional Records

The basic records described in Section 2.1 are exclusive of necessary forms used in the accounting for Activity Funds. These forms are specified in Section 17 of this manual.

2.3 Retention of Records

All Activity Fund records must be retained on file for a period of at least 7 years.

Section 3: Banking Practices and Procedures

3.1 Bank Accounts

1. Each school will have one centralized bank checking account which will be used for all student activity funds. These bank accounts will be with the depository banks selected by the Clinch County Board of Education. All monies received by the school will be deposited into their account and all disbursements will be made by a check drawn on their account. The principal has the option to request from the Director of Finance any excess unused governmental funds be moved to a certificate of deposit to earn a better interest rate and have a better rate of return. The Director of Finance will inform the Superintendent of this move and will notify the bank of certificate of deposit specifics. The certificate of deposit will not exceed 12 months. The certificate of deposit must be initiated at an approved financial institution by the Clinch County Board of Education. All deposit accounts whether checking or certificate of deposit will have as a minimum the following authorized signers: the Principal of the school, the Superintendent, the Clinch County Board of Education Board Chairperson. One signature required for withdrawal from school activity account checking accounts and two signatures are required for withdrawal of certificates of deposit. All procedures must follow state, local, and federal guidelines and must adhere to GASB regulations.

2. Only Activity Fund transactions may be directed through the Activity Fund bank account. Transactions controlled by outside organizations must be handled through separate bank accounts.

3. Schools and school organizations are prohibited from borrowing funds or entering into deferred payment contracts from any and all sources.

3.2 Bank Reconciliation

Bank reconciliations will be prepared by the school secretary/bookkeeper from another school within the school system. The Clinch County Elementary School bookkeeper/secretary will reconcile the bank statement for the Clinch County Middle School. The Clinch County Middle School bookkeeper/secretary will reconcile the bank statement for the Clinch County Elementary School. The Clinch County High School bank statement will be reconciled monthly by the either the Clinch County Elementary bookkeeper or the Clinch County Middle School bookkeeper. A ledger report is presented to the Clinch County Board of Education on a quarterly basis reconciling the amount in the school activity accounts with their bank statements.

Section 4: Receipt of Cash and Checks

4.1 General Operating Procedures

1. All cash and check collections shall be recorded by the initial person receiving the cash and checks, by the preparation and issuance of a triplicate receipt from a receipt book issued by the school bookkeeper/secretary.
2. An electronic EPES receipt shall be prepared immediately for any cash or checks received by the bookkeeper/secretary from the sponsor, or other receipting personnel for deposit into their school activity account. EPES electronic receipts must be issued in numerical sequence. Receipts issued to the students from the sponsor, teacher, etc., must also be in numerical order. Under no circumstances is the bookkeeper/secretary to write a receipt to a student. Separation of duties must exist.
3. The receipt must be completed in its entirety, including:
 - a. Name of school-may be manual or stamped
 - b. The date
 - c. The amount
 - d. The payer - an individual or firm. A receipt may not be issued to more than one person.
 - e. Purpose for which the money was received.
 - f. The account - the Activity Fund account to be increased by the amount of the receipt.
 - g. The signature of the person receiving the money - the signature must be manual and legible; signature stamps are strictly forbidden.
 - h. Maker of check along with check number must be written on the receipt.
4. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money.
5. The maker of a check must be indicated on the receipt. Postdated checks shall not be accepted by the school from any source.
6. If an error occurs in the preparation of a cash receipt, initial the correction on both the original and the duplicate receipt.
7. The original of a voided cash receipt must be attached to the carbon copy and both documents clearly marked as VOID.
8. The original (white) cash receipt shall be given to the person paying the money. If a check is received by mail from an outside source for commission, interest, refund, etc., it is not necessary that the original receipt be mailed to comply with this procedure. In these cases, the original receipt should be kept on file for audit purposes.
9. The second copy (yellow) of the receipt is turned into the School Bookkeeper/Secretary with the deposit form and money. All three documents must equal in amount of money and the detail between checks and cash.
10. No checks are to be cashed using school activity fund monies.

11. The third copy (pink) of the receipt must be retained in the receipt book.
12. Cash receipts are not to be pre-signed or pre-dated.
13. Receipt books are to be kept in a safe and secure location by the sponsor to ensure records are maintained on all funds collected.
14. Collections (cash and checks) shall be submitted to the school bookkeeper/secretary **daily**. Cash and checks should **never** be taken home or off campus.
15. All collections turned into the campus bookkeeper/secretary must be accompanied by the supporting documents, activity fund receipts.
16. All money collected must be submitted to the campus bookkeeper/secretary in the same form as collected. Employee's personal checks may not be substituted for cash collections.

4.2 Receipt of Money by the School Bookkeeper/Secretary

The EPES Activity Fund receipts issued by the school bookkeeper/secretary provide the basic support for activity fund bank deposits. The following procedures are to be observed in addition to those specified in Section 4.1:

1. When funds are submitted to the school bookkeeper/secretary that have previously been tabulated, the campus bookkeeper/secretary shall:
 - a. Reconcile monies received to the total of amount listed on Form AF 100 while the sponsor, etc. is still in attendance.
 - b. Issue an official EPES Electronic Activity Fund receipt when monies received have been satisfactorily verified.
 - c. The school bookkeeper/secretary shall sign all copies of AF 100 acknowledging receipt of funds as indicated as well as record the EPES receipt number and date of issuance.
 - d. Retain the top portion of the EPES form along with all copies of student receipts and return the duplicate copy of the EPES receipt to the person transmitting the monies (i.e. sponsor, teacher, etc.).

4.3 Control of Activity Fund Cash Receipt Books

The school bookkeeper/secretary shall be responsible for maintaining an adequate supply of receipt books. The school bookkeeper/secretary shall issue receipt books as needed to teachers and other persons authorized by the school principal. The school bookkeeper/secretary must keep a distribution record of all receipt books issued; this record is considered part of the official activity fund records. At the end of the school year, the school bookkeeper/secretary shall recall all outstanding receipt books so that all books issued during the school year are accounted for.

SECTION 5: Deposit of Funds

5.1 General Operating Procedures

1. Deposits must be made daily (cash and checks).
2. Funds for deposit at the end of the school day should preferably be deposited at the appropriate bank or if after hours, deposited at the bank via night deposit services for safekeeping until the next business day. If this is not feasible, the principal is to secure the funds at the campus.
3. All checks to be deposited should be endorsed as follows:

FOR DEPOSIT ONLY

(with the name of the corresponding facility)

4. All cash receipts shall be deposited in numerical sequence.
5. Re-deposits must be deposited separate from other funds collected. See section 6.2 for instructions in making re-deposits.
6. All monies on hand at the end of the school year must be deposited.

5.2 Procedures for Preparation of Bank Deposits

1. Bank deposits slips shall be prepared in duplicate for each deposit. The original deposit slip (white) will be retained by the bank with the funds. The second copy (yellow) will be retained by the bookkeeper/secretary on campus along with receipt copies attached.
2. The following information must be indicated on the bank deposit slip.
 - a. The date and amount of the deposit
 - b. A listing of each check in the deposit showing the maker's name and amount of the check.
 - c. A notation of the cash receipt numbers issued in support of the bank deposit, for example, receipts numbered 500-525 inclusive.
3. The sum of the amounts of the supporting cash receipts must be in agreement with the amount of the bank deposit.

SECTION 6: Returned checks and Re-deposits

6.1 Returned Checks

Occasionally, a check which was previously deposited is returned unpaid by the bank at a later date because of insufficient funds, account closed, improper signature, or other reasons. Procedures in such cases are as follows:

1. The bank will automatically send the returned check to the school bookkeeper/secretary for collection.
2. The school bookkeeper/secretary will call the individual who wrote the check notifying them that the check was returned and the reason. The school bookkeeper/secretary will then try to re-deposit the check a second time (if reason for return was not stop payment). If the check is returned again, and there is no apparent solution, then the School Principal is notified, the Director of Finance is notified, and the sponsor that took the check is notified. Students must pay all amounts owed to receive grade cards, diplomas, and certificates of progress, as well as participate in graduation ceremonies.
3. If funds are brought to the school bookkeeper/secretary to take care of the check, then the funds are receipted as a re-deposit and the original check is given back to the individual to destroy or do as they so desire.
4. Under no circumstances should the returned check be surrendered to the maker except in return for cash.
5. No checks shall be accepted from any party who has not redeemed a previous returned check.
6. Retain all bank and collection activity memoranda in the school files.

6.2 Re-deposits

When a returned check is redeemed by the maker, the resulting deposit is known as a "Re-deposit". Procedures are as follows:

1. Do not issue cash receipt since such action would constitute duplication.
2. Prepare a separate bank deposit slip designated as "re-deposit". The deposit slip must disclose the following information:

- a. The date and amount of the re-deposit
 - b. The name of the maker of the returned check.
 - c. The previous cash receipt number, for example, "Previously Received on Receipt #650"
3. An EPES Journal Adjustment is made in EPES to offset the bank debit of the returned check.

SECTION 7: Purchasing Procedures

7.1 Unauthorized Purchases

Please be reminded that the school district WILL NOT PAY for purchases (any commitment of District dollars) made unless a purchase order was issued first. It is vital all staff be aware of this policy. Any supplies, equipment, and/or services obtained without a properly drawn and issued purchase order will be at the employee's expense.

7.2 Purchase Approval and Requisitioning System

The school principal is fully responsible for all purchases requiring disbursement of Activity Fund monies. All purchases made with student activity funds must be made through the Purchase Order (PO) requisition system and must be approved in advance by the principal. Only approved vendors should be used. **It is the responsibility of the requester to use the appropriate budget code and to insure sufficient funds are available in the school clubs' budget prior to initiating any purchase action.** All standard District purchasing procedures apply to student activity funds.

7.3 Purchase of Items to be Sold and Approval of Form AF 108 (Fund Raising/Sales Activity Application)

Purchases of all items that will be sold (fund raising items, game day shirts, club shirts, hats, etc.) will need to have prior approval from the principal and from the Clinch County Board of Education. The approval process must consist of the item to be sold, the amount to be sold, the purpose of the fundraiser/sales, the time period, and the expected profit. At the end of the sale, the form AF 106 must be completed by the school bookkeeper and verified by the sponsor.

7.4 Competitive Bidding Requirements

The competitive bidding process must be strictly adhered to according to Clinch County Board of Education policy. Consult the Director of Operations for more detail on the competitive bidding requirements.

7.5 Contracts and Lease Agreements

All contracts and lease agreements must be reviewed by the Clinch County Board of Education prior to approval. No contract or agreement may be entered into without specific authorization in writing by the Clinch County Board of Education.

7.6 Commemorative Items

Students are not obligated in any manner to buy or rent commemorative items from the vendor receiving the contract or from any other source.

1. Basic specifications will be developed for all commemorative items by the Principal.
2. Commemorative items will be known as:
 - a. Class rings
 - b. Yearbooks
 - c. Graduation announcements, envelopes, personalized cards
 - d. Pictures, senior portraits, senior prom pictures, commencement pictures, class pictures
3. All interested suppliers will be given an opportunity to competitively quote for this business. Any company desiring to do business with Clinch County School District must be prepared to submit satisfactory references and be an equal opportunity employer before it will be added to the list.

7.7 Capital Items (Equipment)

1. A capital item is any item that:
 - a. Is tangible in nature and complete
 - b. Is used in the operation of the school system's activities
 - c. Has a useful life of longer than the current fiscal year
 - d. Has a unit cost of \$10,000 or more
2. Capital items will not be purchased with activity fund monies without prior approval of the Superintendent or their designee.
3. Donations of capital items will not be accepted without the prior approval of the Superintendent or their designee.
4. The Director of Finance will be informed of any capital item that is accepted by the school system to include on the capital asset list for the Clinch County School System.

7.8 Accounts Payable Procedures

Check Request Procedures

All requests and supporting documentation must be submitted to the School Bookkeeper/Secretary at time of request. There may be a delay depending on what else needs to be run at the same time. If you have an emergency or exception, notify the Principal and School Bookkeeper/Secretary immediately.

7.9 Reimbursements

Employees may be reimbursed in rare exceptions for personal funds expended for school purposes, provided that an original receipt is provided. The receipt must list the name of the store, date, detail of items purchased. These reimbursements should be an exception, not the rule. The reimbursement should be entered through the Purchase Order requisitioning system and approved by the Principal. Sales tax will not be reimbursed for these purchases.

Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases by individuals.

Students on rare occasions may receive reimbursement due to over payment on dues, trips paid for but not taken, etc. Extensive documentation must be kept whether at employee or student level to prove that this is a reimbursement and NOT wages.

7.10 Refunds

In the rare occasion that items for which money was collected are not provided, students/individuals will be reimbursed by school check. Check will be written to the student/individual to whom the collected funds were receipted.

SECTION 8: Emergency/Immediate Need Checks

8.1 Stock of Emergency/Immediate Need Checks

All three schools have pre-numbered checks. In case of an emergency as designated by the principal, the principal is authorized to hand write a check to the company or individual to who the monies are due.

8.2 Criteria for Emergency/Immediate Need Checks

The following criteria shall be met:

1. The campus principal determines that the campus is faced with an unforeseen circumstance, event or situation and requires the issuance of an “emergency/immediate need check”.
2. No hand written check will be issued without the express authorization of the principal under extraordinary circumstances. Form AF 120 will be completed in its entirety by the individual requesting the emergency check
3. These checks will be used for expenditures that are for the direct benefit of the students.
4. A copy of the hand written check along with Form AF 120 and all supporting documentation will be submitted to the School Bookkeeper/Secretary

8.3 Procedures

1. W-9s must be obtained for all new vendors BEFORE a check is issued.
2. Checks need to be typed or printed.
3. When an emergency check is issued, the Principal will need to notify the School Bookkeeper/Secretary by email the following information on the day the check is issued.
 - a. Check number
 - b. Check date
 - c. Payee or vendor number
 - d. Dollar amount of check
 - e. Club name and account number
 - f. Reason for check (example: field trip-3rd grade)
4. A copy of the hand written check along with the receipt(s) and or invoice(s) will need to be turned in to the School Bookkeeper/Secretary within three (3) working days.

SECTION 9: Payment Request and Petty Cash Requests

9.1 General Procedures

A request for payment of funds or for petty cash shall be governed using the guidelines listed below:

1. There shall be a maximum limit of \$150 allowable for Petty cash unless otherwise approved by the Principal. An exemption to the \$150 limit will be governed by the Principal and the Athletic Director when allotting for petty cash for athletic events. At no time will the petty cash exceed \$3,500 for any athletic event. This limit determination will be made by the suggestion of the athletic director with final approval by the Principal. All safeguards must be kept in place with all petty cash funds.
2. Since the petty cash remains on the school premises, it is the responsibility of the principal to exercise the maximum available protection to these funds.
3. Petty cash is not a way to get around submitting requisitions. It may be used for small items such as change, etc.
4. The School Bookkeeper/Secretary shall be responsible for ensuring that petty cash funds are kept in a safe and secure area that is limited to allowable personnel only.

9.2 Payment Request and Petty Cash Request – Operating Procedures

1. A Payment Request must have form AF 113 completed in its entirety. The form must state the name of the sponsor requesting the funds, the date, the payee, the amount, the school activity account name and the purpose for the request. The sponsor must all sign the form at the bottom authorizing payment.

2. Once AF 113 has been completed by the sponsor, the sponsor must submit this to the School Bookkeeper/Secretary who will verify adequate funds are in the account. The School Bookkeeper/Secretary will sign the form verifying funds in the school activity account, and then submit it to the Principal for approval. The School Bookkeeper/Secretary will verify that a school level purchase order has been completed by the sponsor and approved by the Principal to supplement form AF 113 before payment will be made. School level purchase orders are to be approved prior to purchase or service.
3. If an event requires petty cash, form AF113 must be completed in its entirety by the sponsor in advance of the need of funds. The funds being used for petty cash must be accounted for the following day as a re-deposit noting the funds are petty cash. It must be labeled on the deposit ticket as petty cash re-deposit.
4. Petty cash is to be kept at a minimum and closely monitored to ensure that all funds are accounted for and kept safe and secure before and after the event in which they are needed.

SECTION 10: Vending Machines

10.1 General Procedures

In accordance with the Clinch County Board of Education Policies, commissions from vending machines located in the school shall be controlled by the school Principal and processed through the Activity Fund.

10.2 Vender-serviced Machines

All commissions generated by vending machines shall be entered into individual Activity Fund accounts established by the Principal. Commissions resulting from vending machine sales may be entered into accounts related to the purpose for which the commissions will be expended.

10.3 General Operating Procedures

1. Vending machine commissions shall be entered by EPES receipt through the School Bookkeeper/Secretary with a vending machine summary.
2. The commissions shall be assigned to the appropriate activity fund as determined by the campus Principal.
3. Student and faculty vending machine commissions should be kept separate.

SECTION 11: Faculty Funds

11.1 Definition of Faculty Funds

Faculty funds are defined as funds generated or contributed solely by the school faculty to be utilized and expended at its own discretion. All expenditures for hospitality, condolence, luncheons, lounge facilities or any other purpose for the sole benefit of the faculty should be paid out of faculty funds.

11.2 General Operating Procedures

1. All faculty fund transactions shall be conducted through the school activity fund.
2. All regulations governing the receipt and disbursement of activity fund monies are applicable to faculty fund transactions.
3. Transactions involving faculty funds must be processed through a separate activity fund to prevent being comingled with other funds.

SECTION 12: State and Local Sales Taxes

12.1 Taxable Status of Purchases

“Sales by any public or private school containing any combination of grades kindergarten through 12 of tangible personal property, concessions, or tickets for admission to a school event or function, provided that the net proceeds from such sales are used solely for the benefit of such public or private school or its students” as per O.C.G.A. Title 48, Section 48-8-3 (39).

In accordance with this ruling:

1. Purchases for the school of equipment and materials for educational or instructional use, or for administrative use necessary to the educational function of the school (office supplies, duplicating paper, etc.) are exempt from state and local sales taxes.
2. **The State Identification Number may not be used to claim tax exemption by individuals making purchases from personal funds, although such purchases are on behalf of the school.** Payment must be made by school check or school credit card to legitimately gain exemption from state and local sales taxes.
3. The Clinch County Board of Education Identification Number **may not** be utilized by parent, patron, or alumni organizations to secure exemption from sales taxes.

SECTION 13: Fund Raising/Sales Activities

13.1 Definition

A fund raising activity may be defined as any activity involving participation of a student body or a school recognized student group undertaken for the purpose of deriving funds for a school or a school sponsored group. Fund raising activities are not confined to regular school hours but are considered an extension of the school program.

Sales activities are those not designed to generate a profit but are for items sold at cost such as game day t-shirts, sales of uniforms, etc.

13.2 Approvals Required

1. Per Clinch County Board of Education Policy JKB, fundraisers must be approved by the Superintendent or designee. The Superintendent will update the Board annually concerning fundraisers approved during the previous school year.
3. All fundraisers/sales must be submitted and approved each fiscal year prior to the commencement of the activity using the School Fundraiser/Sales Request Form (AF108).
4. Money raising activities directed by parent, patron, or alumni organizations are not regulated by any provision of the above procedures. Activities of outside organizations must be conducted outside of school hours and may not involve students or teachers during the regular school day. Parent organizations shall secure approval from the building Principal to use school facilities for fund raising projects, e.g., school cafeteria for spaghetti supper, gymnasium for benefit game, etc. It is suggested that parent organizations do not include employees of the school system as President, Treasurer, or as signer(s) on any accounts due to the availability of the co-mingling of funds and the confusion by patrons as to whether fundraisers/sales are being committed on behalf of the school or on behalf of the outside organization. Due to the close relationship between parent organizations and the school system, parent organizations are encouraged to have a current IRS 501 (c) (3) clearance by the IRS. More information can be gathered from [http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations) and at <http://www.stayexempt.irs.gov/>

13.3 Accounting for Fund Raising/Sales Activities

1. All collections and disbursements associated with any money raising activities coordinated by the school or a school recognized student group shall be transacted through the activity fund.
2. Outside organizations conducting money raising activities shall manage their own finances and may make donations to the school or an individual student club as they elect. Such contributions may be designated either for a specific purpose or for expenditures at the discretion of the principal.
3. Pre-printed numerical tickets are used for athletic events.
4. When the faculty is also participating in a campus wide fundraiser/sales and the faculty is to receive a portion of the proceeds, the fundraiser/sales must be advertised to the general public that states what percentage is going towards the faculty. A reasonable percentage should be used in determining the faculty portion of the proceeds. The faculty can't take a percentage of individual club fundraisers/sales (band, cheerleaders, etc.).
5. After the completion of the activity, the school bookkeeper/secretary will complete the Fundraiser/Sale Close-Out Verification Form (AF 106). Once completed, the sponsor will review the form and sign affirming the form's accuracy.
6. The faculty sponsor is responsible for keeping accurate records for all money raising activities. Such records shall include at a minimum:
 - a. Distribution lists
 - b. Collection reports
 - c. Original cash receipts received for money turned in to the campus bookkeeper/secretary.
 - d. Sales brochure

All records shall be retained for audit purposes for a period of seven years.

13.4 Individual Student Accounts

The general activity account for a group or club needs to be credited for all donations and amounts received from fundraising efforts. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money. Crediting individual student accounts for their fundraising efforts is allowed in the Clinch County School District. Allowable, specific, detailed records must be kept to document information for credit to the individual student's account at the school level.

13.5 Restrictions on Fundraising

1. Door to door sales are prohibited.
2. Solicitations of cash gifts by individual students for any school related purpose is prohibited.
3. Pay assemblies during school hours to benefit individual school organizations are prohibited.
4. Raffles and Bingo are not allowed per IRS regulations and per Clinch County School District Policy.
5. Fundraisers/sales must meet the Smart Snack guidelines as per Clinch County School District Policy.

13.6 Approved Use of Activity Funds

Student Activity Fund purchases have the potential to be scrutinized by the public and therefore should clearly benefit the students.

1. Individual Student Activity Fund Club (Spanish Club, FBLA, FFA, Student Council, cheerleaders, etc.) may use money raised for the following purposes.
 - a. To finance transportation to an approved event.

- b. To pay student meals at an approved event
 - c. To pay student meals at an approved banquet
 - d. To pay expenses for the sponsor and chaperones (both must abide by amounts listed under employee travel guidelines) for the approved event.
 - e. To pay expenses for national competitions as long as the club fundraised specifically for the competition.
 - f. To pay a legitimate contest entry fee
 - g. To give students an annual banquet
 - h. To purchase needed supplies and equipment, when such purchase has prior approval of the Principal.
 - i. To purchase contest awards
 - j. To pay a building use fee and security fee for an approved event.
 - k. To give a gift designed to benefit the entire school.
 - l. To purchase inexpensive symbolic awards
 - m. To pay for an extra custodial help for an approved event
 - n. To pay expenses associated with a senior prom, such as band, decorations, facility, invited guests, etc. If excess funds remain after bills for senior activities are met, the class may:
 - i. Designate that the funds be spent for a memorial gift to the school or to a campus improvement project.
 - ii. Turn the funds over to the scholarship committee to be used for scholarships for members of that class.
 - iii. By majority vote, use excess funds to defray the cost of banquet tickets.
 - iv. By majority vote, withdraw excess funds to be placed at a banking institution to help offset costs for future class reunions or classmate memorials.
 - v. After the senior class has graduated, any excess funds will be kept in the account for a period not to exceed one year. The bookkeeper/secretary will notify the treasurer of the class to remind them that the funds need to be moved unless directed in writing to expend the funds per their instruction.
2. General Student Activity Fund Clubs (Governmental) may use the money as an example for the following purposes.
- a. To purchase needed supplies and equipment when such purchase has prior approval of the Principal.
 - b. To give a gift designed to benefit the entire school.
3. Faculty Funds (Hospitality, etc.) may use money as an example for the following purposes.
- a. To purchase school shirts for faculty
 - b. To purchase food, drinks, snacks, etc. for staff
 - c. To purchase paper goods and supplies for break rooms
 - d. To pay for back-to-school, Christmas, end-of-school gatherings, picnics, etc.
 - e. Attendance/moral incentives for faculty.

13.7 Prohibited Use of Funds

1. Student Activity Funds **may not** use money raised for the following purposes.
- a. Cash gifts
 - b. Gift cards to vendors where alcohol and tobacco products are available for purchase
 - c. To purchase a table or tickets to banquets for employees
 - d. To purchase a gift for any school employee, except with the vote of club officers, to purchase items of little monetary value for the faculty for teacher appreciation (no gift cards/gift certificates)

- e. To purchase badges of membership, award garments, or noncompetitive awards.
 - f. To pay for summer fun trips.
 - g. To pay for food, drinks, candy, etc., for faculty meetings, back to school, end of school year, etc.
 - h. To purchase paper goods and supplies for staff break rooms.
2. Faculty funds (Faculty hospitality, etc.) may not use money for the following purposes.
- a. Cash gifts. Per IRS
 - b. Gift cards/gift certificates. Per IRS

13.8 Guidelines for Conducting a Concession (Non-Booster Club)

1. Application

A Fundraiser/Sales Request Form (AF108) must be completed and approved prior to any concessions being conducted.

Reminder: Contact your local health authority for regulation on handling unpackaged items (Hot dogs, nachos, fries, etc.)

2. Staff Responsibilities

- The club/organization sponsor should be present at all times during the concession to resolve any monetary disputes or issues.
- Volunteers should be properly trained in cash handling and inventory management.
- The club/organization sponsor is ultimately responsible for reconciling incoming cash with remaining inventory.
- Establish a safe environment in which to work. Make sure all equipment is in good working condition.

3. General Responsibilities

Establish responsibilities before volunteers arrive.

- Stocking and restocking
- Cash management
- Inventory purchasing
- Stand maintenance and upkeep
- Stand set up and tear down
- Selling

Create instructions and/or checklists for each duty.

4. Recommendations

Basic Equipment: Cash Box (have enough small bills and coins for early transactions), calculator, tape, menu boards, latex gloves, microwave, cleaning supplies, hand sanitizer, garbage cans, first aid kit, paper towels, etc.

Menu Specific: To avoid waste and make cleanup easier consider making hot foods available only during limited hours. Purchase pre-packaged items to make inventory control more manageable.

13.9 Fundraising for Charities

If you are fundraising for charity, an AF 108 fundraiser/sales application must be submitted to the Principal for a request. The Clinch County Board of Education must approve any fundraiser/sales. The application should indicate the organization's name and percent of profits that will be donated. You must submit a requisition to pay the charitable organization upon completion of the fundraising event. An audit trail of every financial transaction must exist; therefore, cash should never be handed over to the charitable organization as a form of payment.

SECTION 14: Investments/Commissions/Donations

14.1 Interest Earned

Interest earned on student activity funds is documented as interest when entered as a journal entry into the EPES software.

14.2 Commissions

Commissions are to be so stated and entered into the EPES software through the receipt process.

14.3 Donations

Donations are to be so stated and entered into the EPES software through the receipt process.

SECTION 15: Transfer of Funds between Activity Accounts

15.1 Transfers for the Purpose of Payment or Contribution

Occasionally a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc., or when a club purchases materials from the school store. A transfer of funds shall be made between accounts in such instances in lieu of issuing an activity fund check.

Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the contribution shall be effected by an internal transfer of funds.

15.2 Documentation of Transfers

Each transfer shall be initialed by the preparation of a Request for Internal Transfer of Funds (Form AF 107) disclosing both the amount of and the reason for the transfer.

When all required approvals have been obtained, the School Bookkeeper/Secretary will complete an EPES Journal Adjustment to show the transfer.

SECTION 16: Theft of Funds

16.1 Coverage

Student Activity Funds are insured against dishonest acts of employees through insurance carried by the Clinch County Board of Education. This insurance protects the District to a degree for employees handling Activity Fund monies.

16.2 Report of Loss

In the event that a loss or dishonest act involving Activity Fund monies is uncovered, it shall be reported immediately by phone and in writing to the Principal and to the Director of Finance. The Director of Finance or Principal will inform the Superintendent and the Clinch County Board of Education Chairperson.

16.3 Acts Not Insured

The Clinch County School System's insurance policy covers theft but is limited. It is therefore incumbent upon each school Principal to provide the maximum security available for the protection of Student Activity Funds.

SECTION 17: Activity Fund Forms and Reports

17.1 Activity Fund Forms and Reports

Activity Fund forms and reports are available from the School Bookkeeper/Secretary and/or the Clinch County School System website (www.clinchcounty.com).

<u>Form Number</u>	<u>Form Title</u>
AF 100	Deposit Form
AF 101	Acknowledgement of Principal's Responsibilities Form
AF 102	Acknowledgement of Responsibilities of Employees or Faculty Sponsors Form
AF 103	Acknowledgement of Responsibilities of Campus Bookkeeper/Secretary Form
AF 104	Acknowledgement of Responsibilities of Director of Finance Form
AF 105	Acknowledgement of Assistant Principal's Responsibilities Form
AF 106	Fundraiser/Sale Close-out Verification Form
AF 107	Request for Internal Transfer of Funds Form
AF 108	Fundraiser/Sale Close-out Verification Form
AF 110	Fund Addition and Deletions Request Form
AF 111	Void Check Form
AF 113	Payment Request Form
AF 114	Ticket Log Form
AF 115	Ticket Sales Report Form
AF 116	School Activity Fund Personnel Pay Form
AF 117	School Activity Fund Credit Card Sign-Out/Sign-In Form
AF 120	Emergency Check Request Form
AF 121	Year End Closing Checklist Form

17.2 Preparation of Forms/Reports

1. Form AF 100 (Deposit Form). Should be completed by sponsor in full. This form will be used to track any variations between money received and receipts received. This form will also be used extensively for audit purposes.
2. Form AF 101 (Acknowledgement of Principal's Responsibilities Form). This form should be completed by the Principal after reading the School Activity Fund (SAF) Procedures Manual at the beginning of each school year. The completed form should be sent to the Director of Finance at the Central Office.
3. Form AF 102 (Acknowledgement of Responsibilities of Employee or Faculty Sponsors Form). This form should be completed by any personnel that will be conducting any fund raising or sales activities. This form should be completed after reading the SAF Procedures Manual at the beginning of each school year. The completed form should be sent to the Director of Finance at the Central Office.

4. Form AF 103 (Acknowledgement of Responsibilities of Campus Bookkeeper/Secretary Form). This form should be completed by the Campus Bookkeeper/Secretary at the beginning of each year after reading the SAF Procedures Manual. The completed form should be sent to the Director of Finance at the Central Office.
5. Form AF 104 (Acknowledgement of Responsibilities of Director of Finance Form). This form should be completed by the Director of Finance at the beginning of each year after reading the SAF Procedures Manual. The completed form should be kept on file at the Central Office.
6. Form AF 105 (Acknowledgement of Assistant Principal's Responsibilities Form). This form should be completed by the Assistant Principal after reading the School Activity Fund (SAF) Procedures Manual at the beginning of each school year. The completed form should be sent to the Director of Finance at the Central Office.
7. Form AF 106 (Fundraiser/Sale Close-out Verification Form). This form will be completed at the end of a fundraiser/sale and used to determine profitability of fundraisers/sales.
8. Form AF 107 (Request for Internal Transfer of Funds Form). This form will be used to document the reason for any transfers.
9. Form AF 108 (Fundraiser/Sale Close-out Verification Form). This form will be used to obtain approval for fundraisers and to disclose how, when and what will be sold as well as how profits will be used.
10. Form AF 110 (Fund Additions and Deletions Request Form). This form will be used to request additions and deletions of school activity funds.
11. Form AF 111 (Void Check Form). This form will be used to document the need for a check to be voided.
12. Form AF 113 (Payment Request Form). This form will be used when requesting payments.
13. Form AF 114 (Ticket Log Form). This log should be kept by the school Bookkeeper/Secretary for each roll of admission tickets. The Athletic Director will verify the ticket log with the ticket sales report after each event.
14. Form AF 115 (Ticket Sales Report Form). This report will be used for every athletic event where tickets are sold.
15. Form AF 116 (SAF Pay Request via Central Office). This report, along with a SAF check, should be sent to the Payroll Bookkeeper at Central Office by the 15th of each month so that the personnel can be paid on the last business day of the month in their payroll check.
16. Form AF 117 (School Activity Fund Credit Card Sign-Out/Sign-In Form). This form is to track credit cards the issuance of credit cards at the school level involving school activity funds.
17. Form AF 120 (Emergency Check Request Form). This form is to be completed when an emergency check is to be issued.
18. Form AF 121 (Year End Closing Checklist Form). This form is to be completed at the end of the fiscal year.

All forms and reports are illustrated in the Appendix of this manual.

SECTION 18: Athletic/Other School Events

18.1 Athletic Event Ticket Sales

1. Numbered tickets should be issued for admission to all athletic events.
2. Each roll of tickets should have a Ticket Log Form (AF 114) completed.
3. The gatekeeper will count the cash in the petty cash box before ticket sales begin and initial the beginning cash box amount on the Ticket Sales Report form (AF 115).
3. The gatekeeper will reconcile the cash box and fill out the Ticket Sales Report after the Athletic Event (AF 115).
4. The gatekeeper will sign the ticket sales report (AF 115).
5. The gatekeeper will turn in the cash box and the ticket sales report (AF 115) to the School Bookkeeper/Secretary.

6. The School Bookkeeper/Secretary will count the cash box for verification and sign the ticket sales report (AF 115).
7. The Athletic Director will verify the number of tickets sold on the Ticket Sales Report (AF 115) to the Ticket Log (AF 114) and sign the Ticket Sales Report.
8. A receipt (Section 4 – Receipt of Cash) will be issued by the School Bookkeeper/Secretary and the funds will be deposited (Section 5-Deposit of Funds) into the gate receipts activity fund account.

18.2 Athletic Tournaments

1. When a campus is hosting a tournament for a specific sport as a fundraiser, entry fees, gate receipts, and any other funds made from the tournament will be deposited in that sport's activity account.
2. Sanctioned officials will be paid by requisition through activity funds from the athletic account.
3. Clinch County Board of Education employees who work as a gatekeeper, clock worker, etc. will be paid through the payroll system using Form AF 116. The campus bookkeeper will need to fill out the employee's name, social security number, and amount to be paid. The athletic director must ensure that all proper documentation including W-9s, W4, G4, and allowable identification has been received BEFORE work is completed so that the Clinch County Board of Education can adhere to the federal guidelines of E-Verify. This form will need to be signed by the Athletic Director and then submitted to the campus administrator for his/her signature of approval.
4. All other expenses for the tournament such as T-shirts, hospitality room supplies, trophies, etc. should be requisitioned from that sport's activity account.

18.3 Athletic Camps (100% Coach's Fundraiser)

1. When you are hosting a camp for a specific sport as a fundraiser, camp fees, and other funds made from the camp will be deposited in that sport's activity account.
2. Clinch County Board of Education employees who work the camp will be paid through the payroll system using Form AF 116.
3. All other expenses for the camp, such as T-shirts, hospitality room supplies, trophies, etc. should be requisitioned from that sport's activity account.

18.4 Athletic Gate/Concession/Other Worker Compensation

Being that most gate/concession/other workers are school employees, additional compensation for these activities must flow through payroll. At the end of the athletic season or event, the athletic director or sponsor must:

1. Complete a School Activity Fund Personnel Pay Form (AF116) for each gate, concession or other worker that performed duties during an event.
2. Submit all AF116 forms to the school bookkeeper along with a Payment Request Form (AF113) for the total of all AF116 forms, including FICA.
3. School bookkeeper will process payment and forward the check along with the AF116 forms to the payroll clerk at the Clinch County Board of Education to be included in payroll.

SECTION 19: School Activity Funds Audits

19.1 Internal Audits

Internal audits will be conducted on a random basis for all types of transactions by the Director of Finance. This allows the Director of Finance to review for accuracy and compliance with procedures as well as identify weaknesses which may warrant more in-depth audit coverage. The Director of Finance will provide the Principals, Superintendent, and the Clinch County Board of Education the results of any findings.

19.2 External Audits

External audits will be performed annually by the Georgia Department of Audits and Accounts as part of the system-wide annual audit.

SECTION 20: Credit Cards

20.1 Guidelines

1. School credit cards may be used only if allowed by board policy. Credit card procedures as described in this manual include both merchandise and gas cards and both will be described and referenced as credit cards.
2. An employee shall not make personal purchases using the school credit card(s).
3. Credit cards must be safeguarded and kept under lock and key to protect against unauthorized use.
4. Cards may be checked out to individual employees using the Credit Card Sign-Out Log (AF-117)
5. Credit card charges require a prior approved purchase order. Employees shall be responsible for reimbursing any charges made without prior approval.
6. The card must be signed in on the next business day.
7. The card and the store receipt must be turned in the following business day to expedite the payment on the card as to keep the balance low and keep available credit on the card for the next use.
7. A card may not be transferred from one employee to another without the sign-in and sign-out process.
8. Under no circumstance is a school credit card to be left for safekeeping with anyone that is not an employee of the school system.
9. Loss of credit cards shall be reported immediately to the appropriate school bookkeeper and the Director of Finance.

SECTION 21: Year End Closing

21.1 Procedures

At the end of the fiscal year, the following year end procedures need to be performed.

1. All revenues and expenditures are posted.
2. Form AF 106 (Fundraiser/Sale Close-out Verification) has been completed for all approved fundraisers/sales.
3. The following reports are run and any necessary corrections made:
 - a. List of missing checks
 - b. List of missing receipts

- c. List of duplicates
 - d. List of receipts by subaccount (paying particular attention to subaccount zero)
- 4. All bank statements are reconciled.
- 5. All certificate of deposit interest is calculated and posted.
- 6. Form AF 121 (Year End Closing Checklist) is completed and signed by the bookkeeper, principal and Director of Finance.

APPENDIX

Clinch County School System

Deposit Form (AF 100)

****PLEASE COMPLETE IN INK****

School Name:	
Deposited By:	Date:
Account Name:	Account#:
Description of Deposit (Purpose):	

Cash amount \$100's	\$
Cash amount \$50's	\$
Cash amount \$20's	\$
Cash amount \$10's	\$
Cash amount \$5's	\$
Cash amount \$1's	\$
Change	\$
TOTAL CASH & CHANGE	\$

TOTAL of CHECKS	\$
-----------------	----

TOTAL of CASH, CHECKS, COINS	\$
------------------------------	----

I do hereby certify that the funds listed above are correct and were listed in the manner in which they were received.

Employee/Sponsor – Signature Date

Employee/Sponsor – Signature Date
(Second signature required for non-manual receipt sales such as check cheers, snacks, etc.)

Bookkeeper/Secretary – Signature Date EPES Receipt Number

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Form Revised 01/26/2021

Clinch County School System

Acknowledgement of Principal's Responsibilities Form (AF 101)

Concerning School Activity Funds

The purpose for the raising and expending of funds by school groups is for the direct benefit of the students and/or school. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The principal is responsible for overseeing the proper collection, disbursement, accounting, and control of the School Activity Funds.

I hereby acknowledge that I agree to read the "School Activity Funds Procedure Manual" located on our website at www.clinchcounty.com under "Staff" and that I am responsible for complying with it. In particular, I acknowledge that:

1. I am responsible for insuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of student activity funds reads and follows the guidelines and procedures in the School Activity Fund Procedures Manual.
2. I am responsible for insuring that proof of manual receipt forms are completed and submitted to the bookkeeper/secretary for all parties listed in item number one.
3. I am responsible for approving fundraising activities submitted to me on form AF108 – School Fundraiser/Sales Request Form. Once approved by me, I will forward form AF108 to the Superintendent or designee for final approval.
4. I am responsible for safekeeping of funds at the school when it is not feasible for them to be delivered to the school's bank.
5. I am responsible for insuring that all faculty sponsors and other related parties turn in school activity money to the campus bookkeeper/secretary daily in the same form that it was received.
6. I am responsible for insuring that at the completion of fundraisers/sales, the Fundraising/Sales Close-Out Verification form AF 106 is completed.
7. I am responsible for insuring all purchases made on behalf of the student organization will be made by requisition and approved, in advance, by the sponsor and by me.
8. I am responsible for insuring that school activity fund records are retained for seven years by the campus bookkeeper/secretary.

Principal Name (Printed)

Campus

Principal Signature

Date

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Form Revised 01/26/2021

Clinch County School System

Acknowledgement of Responsibilities of Employees or Faculty Sponsors Form (AF 102)

Concerning School Activity Funds

The purpose for the raising and expending of funds by school groups is for the direct benefit of the students and/or school. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. As an employee of the school system or faculty sponsor, I am responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by school activity accounts.

I hereby acknowledge that I agree to read the "School Activity Funds Procedure Manual" located on our website at www.clinchcounty.com under "Staff" and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fundraising activities will be submitted to the Principal using form AF108 – School Fundraiser/Sales Request Form. Once approved by the Principal, form AF108 will be forwarded to the Superintendent or designee for final approval.
2. I am responsible for safeguarding and accounting for funds received.
3. School activity money will be turned in to the campus bookkeeper/secretary on a daily basis in the same form it was received.
4. At the completion of all fundraisers/sales, I will review and sign the Fundraising/Sales Close-Out Verification form AF 106.
5. All purchases made will be made by requisition and approved in advance by me and by the Principal.
6. I will maintain a positive balance in my organization's account.
7. I am responsible for contacting the Director of Finance and the campus bookkeeper/secretary if I need training concerning the procedures outlined here or in the School Activity Fund Procedures Manual.

I understand that I will be held responsible for any school activity funds entrusted to me and that I will reimburse the school organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Employee/Sponsor Name – Printed

Employee/Sponsor – Signature

Date

Student Club/Organization/Department

Campus

Acceptance by Principal - Signature

Date

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Form Revised 01/26/2021

Clinch County School System

Acknowledgement of Responsibilities of Campus Bookkeeper/Secretary Form (AF 103)

Concerning School Activity Funds

The purpose for the raising and expending of funds by school groups is for the direct benefit of the students and/or school. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The campus bookkeeper/secretary is responsible for the appropriate collection, disbursement, and accounting for all School Activity Funds.

I hereby acknowledge that I agree to read the "School Activity Funds Procedure Manual" located on our website at www.clinchcounty.com under "Staff" and that I am responsible for complying with it. In particular, I acknowledge that:

1. I am responsible for safeguarding and accounting for funds received from or on behalf of students, faculty, etc.
2. I am responsible for depositing DAILY, through a set procedure, school activity cash and checks turned in to me in the form in which it was received.
3. At the completion of all fundraisers/sales, I will complete the Fundraiser/Sale Close-Out Verification Form AF 106 and insure that the appropriate sponsor reviews and signs the form as well.
4. All purchases made on behalf of the school organization will be made by requisition and approved in advance by the Principal and the Sponsor.
5. I will monitor school activity account balances and will immediately notify the Director of Finance if any are negative.
6. I am responsible for retaining school activity fund records for seven years.
7. I am responsible for notifying the Director of Finance if I suspect any type of fraud concerning school activity accounts.
8. I am responsible for following any other procedures in the School Activity Funds Procedures Manual not specifically listed here.
9. I am responsible for contacting the Director of Finance if I need training concerning the procedures outlined here or in the School Activity Fund Procedures Manual.

I understand that I will be held responsible for any school activity funds entrusted to me and that I will reimburse the school organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Campus Bookkeeper/Secretary Name – Printed

Campus Bookkeeper/Secretary – Signature

Date

Acceptance by Principal - Signature

Date

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Form Revised 01/26/2021

Clinch County School System

Acknowledgement of Responsibilities of Director of Finance Form (AF 104) Concerning School Activity Funds

The purpose for the raising and expending of funds by school groups is for the direct benefit of the students and/or school. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The Director of Finance is responsible for the accountability of all school activity funds. The Director of Finance is responsible to the Superintendent and to the Clinch County Board of Education for the adherence to laws and regulations regarding school activity accounts and for mandating procedures to keep the Clinch County School System in adherence to those procedures and policies.

I hereby acknowledge that I agree to read the "School Activity Funds Procedure Manual" located on our website at www.clinchcounty.com under "Staff" and that I am responsible for complying with it. In particular, I acknowledge that:

1. I acknowledge that I will perform spot-check audits of the School Activity Funds and provide the Principals, Superintendent, and the Clinch County Board of Education the results of any findings.
2. I acknowledge that I am responsible for safeguarding and accounting for funds received from or on behalf of students and the Clinch County Board of Education.
3. I acknowledge that I will oversee the audit by external auditors and will submit these findings to the Clinch County Board of Education.
4. I acknowledge that I will to the best of my knowledge guard the accounting process of all school activity funds.
5. I will monitor school activity account balances and will immediately notify the Superintendent if any fraud or expected fraud is suspected or if there is a discrepancy in the procedures outlined herein.
6. I am responsible for retaining school activity fund records for seven years.
7. I am responsible for training the School Bookkeeper/Secretary of procedures outlined here or in the School Activity Fund Procedures Manual.

I understand that I will be held responsible for any school activity funds entrusted to me and will act as guardian over the school activity accounts entrusted to the school system. I understand that I will safeguard these funds and continue to assess policies and procedures to ensure the safety and soundness of the school activity accounts.

Director of Finance Name – Printed

Director of Finance – Signature

Date

Acceptance by Superintendent - Signature

Date

It is the policy of the Clinch County Board of Education not to discriminate on the basis of race, color, national origin, sex, marital status, age, native language, religion, creed, or handicap in educational programs and activities, admission to facilities, or employment practices.

Form Revised 01/26/2021

Clinch County School System

Acknowledgement of Assistant Principal's Responsibilities Form (AF 105)

Concerning School Activity Funds

The purpose for the raising and expending of funds by school groups is for the direct benefit of the students and/or school. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The assistant principal, under the direction of the principal, is responsible for assisting in overseeing the proper collection, disbursement, accounting, and control of the School Activity Funds.

I hereby acknowledge that I agree to read the "School Activity Funds Procedure Manual" located on our website at www.clinchcounty.com under "Staff" and that I am responsible for complying with it. In particular, I acknowledge that:

1. I am responsible for assisting the principal in insuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of school activity funds reads and follows the guidelines and procedures in the School Activity Fund Procedures Manual.
2. I am responsible for assisting the principal in insuring that proof of manual receipt forms are completed and submitted to the bookkeeper/secretary for all parties listed in item number one.
3. I am responsible for assisting the principal in approving fundraising activities submitted to me on form AF108 – School Fundraiser/Sales Request Form. Once approved by me, I will forward form AF108 to the Superintendent or designee for final approval.
4. I am responsible for assisting the principal in safekeeping of funds at the school when it is not feasible for them to be delivered to the school's bank.
5. I am responsible for assisting the principal in insuring that all faculty sponsors and other related parties turn in school activity money to the campus bookkeeper/secretary daily in the same form that it was received.
6. I am responsible for assisting the principal in insuring that at the completion of fundraisers/sales, the Fundraising/Sales Close-Out Verification form AF 106 is completed.
7. I am responsible for assisting the principal in insuring all purchases made on behalf of the school organization will be made by requisition and approved, in advance, by the sponsor and by me.
8. I am responsible for assisting the principal in insuring that school activity fund records are retained for seven years by the campus bookkeeper/secretary.

Assistant Principal Name (Printed)

Campus

Assistant Principal Signature

Date

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Form Revised 01/26/2021

Clinch County School System

Fundraiser/Sale Close-out Verification Form (AF 106)

Campus _____

Fundraiser/Sales _____

Club(s) _____

Sale _____

Financial (Attach activity report)

Deposits

Total Activity Report Cash Receipts \$ _____

Verified by: (Check all that apply)

Receipts _____

Ticket Sales Report _____

Other _____

Payments

Total Activity Report Payments \$ _____

Verified by: (Check all that apply)

Checks _____

Ticket Sales Report _____

Other _____

Difference between Deposits and Cost of Sale \$ _____

Were any parts of the profits donated to a charitable organization: YES or NO (Circle One)

If yes, to who were the profits donated? _____

Amount of donated _____ Check Number _____

Bookkeeper Notes: _____

Verified all is correct and complete to the best of my knowledge: _____

Bookkeeper/Sec Signature

Date

SPONSOR REVIEW

Sponsor Notes: _____

Verified all is correct and complete to the best of my knowledge: _____

Sponsor Signature

Date

Form Revised 09/07/18

Clinch County School System

Request for Internal Transfer of Funds (AF 107)

Campus Name _____

Date _____

Transfer of funds is hereby requested:

FROM (Account Title) _____ (Account Code) _____

TO (Account Title) _____ (Account Code) _____

In the amount of \$ _____

The rationale for this transfer is

Approved:

Sponsor of donor fund _____

Sponsor of recipient fund _____

Principal _____

Date _____

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Clinch County School System

School Fundraiser/Sales Request Form (AF 108)

1. Request will not be granted if it involves loss of instructional time.
2. Any individual student should not conduct fundraising after 7:00 pm.
3. Fundraising from door to door is prohibited.
4. Students should identify themselves, what organization they represent, and for what purpose they are trying to raise money when carrying out a fundraising activity.
5. Guessing, chance, raffles, and lotteries are prohibited by Georgia law.
6. Popularity contests which are based on raising money are prohibited.
7. Please see Board policies EEE and EEF-R(1) regarding fundraising activities that include any type of food or beverage.

Date Submitted			
Group Making Request / Event		Group:	Event:
Sponsor(s) Responsible			
Beginning Date / Ending Date		Beginning Date:	End Date:
Grade Level(s) of Students Involved			
Vender Used for Items to be Sold			
Specific Items to be sold			
If food, is it being sold for consumption between the hours of 7:00 am and 2:00 pm during school days?			
If yes, do the items being sold meet SMART Snacks criteria?			
If yes, attach the SMART snack calculator confirmation to this form. Calculator can be found at https://foodplanner.healthiergeneration.org/calculator/			
If no, please INITIAL beside the statements below.			
_____ I certify my fundraiser, if approved, will not operate anywhere on school campus 30 minutes prior until 30 minutes after the end of meal service.			
_____ I certify my fundraiser, if approved, will not exceed 3 days in length.			
Approximate Selling Price Per Item			
Anticipated Profit			
Specific Use of Profits			
Will profits be split between groups? If yes, how will they be split?			

At the completion of the fundraiser/sales, the school bookkeeper/secretary will complete the Fundraiser/Sale Close-Out Verification Form (AF 106). Once completed, the sponsor will review the form and sign affirming the form's accuracy.

I have read and understand the 7 items at the top of this form regarding school fundraisers/sales. I also understand that I must review and sign the Fundraiser/Sale Close-Out Verification Form (AF 106) at the end of the fundraiser/sales.

Sponsor's Signature

Date

Principal's Signature of Approval

Date

Superintendent's or Designee's Signature of Approval

Date

Clinch County School System

Fund Additions and Deletions Request Form (AF 110)

School Name _____

School Activity Fund Name _____

School Activity Fund Account Number _____

Request for fund Addition Deletion

Rational for request _____

If requesting deletion of a school activity fund, please attach a current year reconciliation report showing NO activity for the year.

Bookkeeper/Secretary Signature _____ Date _____

Principal Signature _____ Date _____



I have reviewed and approved the request for addition or deletion of the school activity fund listed above.

Director of Finance Signature _____ Date _____

Clinch County School System

Void Check Form (AF 111)

Void Check # _____

Void Check Date _____

Void Check Payee _____

Void Check Amount _____

Reason _____

School Activity Account Name _____

Stop payment request sent to the Director of Finance

_____ Yes Date sent _____

_____ No Reason not sent _____

Sponsor Signature _____ Date _____

Bookkeeper/Secretary Signature _____ Date _____

Principal Signature _____ Date _____

Clinch County School System

Payment Request Form (AF 113)

Requested by (Print Name) _____ Date _____

Payee _____

Amount \$ _____

Purpose _____

School Activity Fund (SAF) Name _____

Sponsor Signature Approving Payment _____ Date _____

Bookkeeper Signature Indicating Funds Are Available _____ Date _____

Principal Signature Approving Payment _____ Date _____

Circle the Delivery of Payment: Is payment to be delivered to: Payee or Requestor or Mail

Ref School PO # _____

Ref Check # _____

Clinch County School System

Ticket Sales Report Form (AF 115)

Campus: _____

Event: _____ Date: _____

Admission Price: _____

	<u>Roll 1</u>	<u>Roll 2</u>	<u>Roll 3</u>
Beginning Ticket #:	_____	_____	_____
Ending Ticket #:	_____	_____	_____
Number Sold:	_____	_____	_____

Verified number of tickets sold matches the ticket log: _____

Athletic Director Signature

.....

Total Tickets: _____ Beginning Cash Box \$ _____ Confirmed by gatekeeper _____

Total Revenue: _____ Ending Cash Box \$ _____

Total Collected \$ _____

Difference (if any) between total revenue and total collected: \$ _____

Reason for difference: _____

Gatekeeper Signature: _____

Athletic Director Signature: _____

Bookkeeper/Secretary Signature: _____

.....

Game Workers:	Gate:
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____

Clinch County School System

School Activity Fund Personnel Pay Form (AF 116)

Campus: _____

Individual's Name: _____

Sport or Activity Name: _____

Game(s) Date(s) and Opponent (Indicate R for Regular Season or P for Playoff) or Activity Date(s):

- | | | | |
|-----|-------|---------------|-------|
| 1. | _____ | Amount Due \$ | _____ |
| 2. | _____ | Amount Due \$ | _____ |
| 3. | _____ | Amount Due \$ | _____ |
| 4. | _____ | Amount Due \$ | _____ |
| 5. | _____ | Amount Due \$ | _____ |
| 6. | _____ | Amount Due \$ | _____ |
| 7. | _____ | Amount Due \$ | _____ |
| 8. | _____ | Amount Due \$ | _____ |
| 9. | _____ | Amount Due \$ | _____ |
| 10. | _____ | Amount Due \$ | _____ |

TOTAL Amount Due Individual \$ _____

FICA Percentage _____ X .0765

FICA Amount Due \$ _____

Total Amount Due to the Clinch County Board of Education \$ _____

School Activity Fund Name Providing Payment: _____

Has this individual worked for us before? Yes No Unknown

If no or unknown, contact the payroll office to ensure proper documentation is on file. This individual WILL NOT be paid until all documentation is received.

Approval by Athletic Director/Sponsor _____ Date _____

Approval by Principal _____ Date _____

Clinch County School System

Emergency Check Request Form (AF 120)

Requested by (Print Name) _____ Date _____

Payee _____

Amount \$ _____

Purpose _____

School Activity Fund (SAF) Name _____

Explanation for Emergency/Manual Check _____

Sponsor Signature Approving Payment _____ Date _____

Funds Available (Initial of Bookkeeper/Secretary) _____ Date _____

Principal Signature Approving Payment _____ Date _____

Is payment to be delivered to (circle one): Payee or Requestor or Mail

Ref School PO # _____

Ref Check # _____

Clinch County School System

Year End Closing Checklist Form (AF 121)

At the end of the fiscal year, the following year end procedures need to be performed by the school bookkeeper. Place a check beside each step that has been performed.

_____ All revenues and expenditures have been posted.

_____ A check has been issued to the Board of Education for the balance in the Textbook/Chromebook Fund.

_____ Form AF 106 (Fundraiser/Sale Close-out Verification) has been completed for all approved fundraisers/sales.

_____ The following reports have been run and any necessary corrections made:

- a. List of missing checks
- b. List of missing receipts
- c. List of duplicates
- d. List of receipts by subaccount (paying particular attention to subaccount zero)

_____ All bank statements have been reconciled.

_____ All certificate of deposit interest has been calculated and posted.

I affirm that I have completed all steps above, and to the best of my knowledge am ready to proceed with closing the School Activity Fund books.

School Bookkeeper

Date

Reviewed by:

Principal

Date

Director of Finance

Date