

## SECTION 1 - STUDENT BODY ACTIVITIES MANAGEMENT

### **Definition:**

Student body funds shall be defined as those funds that include all monies raised, or collected by and/or for school-sponsored student groups. Student funds are accounted for as *Special Revenue Funds*. A special revenue fund is a fund used to *account for all proceeds of specific revenue sources that are legally restricted to expenditure for pre-designated specific purposes*.

### **Purpose:**

Student funds are to be collected and expended to finance a program or authorized co-curricular and extra-curricular activities, which may augment activities financed by the District.

Co-Curricular and extra-curricular activities comprised of a group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups at school, public events, or a combination of those, for the improvement of skills, motivation and enjoyment.

The District provides basic equipment, supplies and facilities for co-curricular purposes. The primary and overriding purpose in expending student funds must be the satisfaction of a need generated from a student body activity. The instructional or educational program may benefit from such purchases, but the benefit **must** be a secondary one.

### **Principles:**

Funds derived from the student body as a whole shall be so expended as to benefit the student body as a whole, and the student body shall be represented in representative management of those funds raised by the students and expended in their benefit.

Student body funds may be raised and spent to promote the general welfare, education and morale of all students. Projects for the raising of student body money shall in general contribute to the educational experience of students and shall not conflict, but shall add to the instructional program or overall building environment.

Student body business shall be conducted in such a manner to offer minimum competition to local merchants while still benefiting the student body as a whole. Participation in student activities or fund raising may not be required and school credit will not be given.

Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization and, in so far as possible, to benefit those students currently in school who have contributed to the accumulation of those funds. The management of student body funds shall be in accordance with sound business practices, including sound accounting procedures and an independent certified annual audit.

### **Responsibility:**

The FRSD Board of Directors shall provide overall direction through policy and/or adopting this manual as well as requiring an annual audit performed by the District's auditor. The Business Office shall suggest rules and regulations in conjunction with the Administrative Team and approved by the Superintendent, for the supervision and administration of student body financial activities as well as assist with training and provide consultative services to schools.

The respective building Principal and/or Principal's designee shall be responsible for the administration of the building's student funds. The respective Principals shall participate in the preparation, modification, and interpretation of policy, regulations and procedures affecting student funds.

The respective student council is responsible for adopting pre-approval of funds and share in the oversight for spending funds as pre-approved. The Club Members and Advisors are responsible for monitoring expenditures for their respective club or organization.

**Expenditure Authorization:**

All student body fund expenditures must be pre-approved by the Principal or Principal's designee and the person in charge of the specific student activity program making the purchase.

- All expenditures from student body general fund or student council accounts must also be approved by the Student Council.
- All expenditures from student club and organization accounts must be approved by the club/organization officers or captain of that organization and their District approved advisor.

## SECTION 2 - STUDENT BODY FUNDS ACCOUNTING

### **Objective:**

The objective of this standard practice is to provide an accounting procedure for the collection and disbursement of student funds.

### **Definition:**

Student body funds include monies raised or collected, by and/or for school approved student groups.

### **Use of Funds:**

Student body funds shall be used only for the purposes described in this Student Body Accounting Manual. Any proposed use of funds not described in this handbook shall have prior written approval of the Business Manager or Superintendent.

### **Authority and Responsibility:**

The Principal is the final authority at the school site held responsible for carrying out the procedures identified in the Student Body Accounting Manual.

### **Procedures:**

The Business Manager or Superintendent's designee shall annually review the Student Body Accounting Manual and update as needed. Student Body Accounting Manual updates are to be completed prior to the start of the school year and made available to the buildings through hard copy or disks or link on the District's web site.

Revisions to the Student Body Accounting Manual shall have input from the Principals as well as the Superintendent prior to implementation. Revisions that require modifications to Board Policy will be reviewed by the Superintendent and the Superintendent will contact counsel or auditors and as appropriate recommend to the Board.

### **Account Balances:**

Student funds should be expended, so far as possible, to benefit those students currently in school who have contributed to the accumulation of those funds.

Club/Organization activities should be limited to those types of activities requiring only reasonable expenditures of money. Earnings or accumulations of large amounts of money by clubs/organizations are discouraged unless there is a specific approval for an expenditure that will require several years to accumulate sufficient funds to accomplish the project.

### **Audit:**

Student body funds and other fees and cash collections will be audited annually by the District's Auditor and District Business Office as required to prepare for District's Auditors.

### **Crime Coverage:**

As part of the District's property insurance program, coverage for money and securities, dishonest or criminal acts committed by employees, and loss that results from a fraudulent scheme will be provided by the District.

## **SECTION 3 - GENERAL ACCOUNTING CONCEPTS AND ADMINISTRATIVE RULES**

### **Recording of Financial Events:**

Accounting essentially consists of the recording of financial events as they occur, measured or valued in terms of money. Examples of the most common types of financial events are:

- The receipt of cash from a revenue source.
- The disbursement of cash in payment of an expense.

### **Accrual Basis of Accounting:**

The accrual basis of accounting is specified for schools in the District. This basis of accounting recognizes the financial effect of transactions, events, and activities when they occur, regardless of the timing of related cash flow.

### **Double Entry Accounting:**

Double entry accounting is specified for schools in the District. This basis records the dual effect of transactions on both elements of assets (usually cash) and fund balances (specific club or organization account balances).

### **Accounting Forms:**

Only District approved forms or computerized equivalent, as pre-approved, are to be used for any facet of student body accounting.

### **Inactive Accounts:**

Any account which has had no activity for a period of one (1) school year and is not in reserve for a special project shall be closed pursuant to applicable laws, Board Policy, or documents by which the funds were originally received. Business Office will notify the Building Principal. If there is a balance in the account it will be transferred to the ASB General Account.

#### **SECTION 4 - USE OF BANK ACCOUNTS**

All school funds of all types, are to be deposited and maintained in a federally insured checking account, except for funds temporarily in excess of current needs, which may be deposited in a federally insured savings account or invested in federally insured time certificates of deposit or the local government investment pool. Funds in excess of FDIC limits (\$100,000.00) must be moved to other federally insured investment vehicles. Please notify the Business Office if there are funds that should be moved and/or you want to invest in the Local Government Investment Pool (LGIP).

No bank account is to be opened or closed without expressed pre-approval of the Business Manager or the Business Manager's designee or the Superintendent. All school revenues are to be deposited in the appropriate checking account(s). Two signatures are required on all checks. Checks should be signed by the respective Principal and one additional designee (ASB Advisor, or Vice Principal, or Dean of Students). The Business Manager or the Superintendent may also authorize a check by one or the other or both signing the check.

Approved Student Body Organizations are to use the District's Tax Identification Number and the Business Manager's and the Superintendent's signatures as well as the respective Principal's and the Vice Principal's or Dean of Students' signatures are to be on the account (limit to four signers).

## SECTION 5 - CHART OF ACCOUNTS

### **The Nature and Type of Accounts:**

Accounts are categories into which elements of financial transactions are classified and accumulated. All accounts taken together make up the General Ledger Chart of Accounts, which contains the total result of all financial transactions during a given period of time and the financial position of the organization at the end of the period. Accounts are grouped into major types as follows:

### **Student Body Funds:**

A. A separate account is to be used to record the amount of funds in an agency capacity for each student club, various special projects and the general fund (generally available monies). These funds are held and administered for a specific group or purpose. The control of and responsibility for club funds rests solely with the officers (captains) and members of the group as identified in the group's by-laws and the respective Principal. Once the reason for raising funds is approved by the Principal, the control of and responsibility for projects rests solely with the club advisor, members of the committee/organization managing the project(s). A District approved teacher or other District approved employee or District approved adult volunteer will act as supervisor or advisor to the group. Volunteers must meet District and OSAA guidelines as appropriate.

1. **General (ASB) Fund:** Student body revenues and expenses that pertain to the whole student body rather than to any particular organization within the student body.
2. **Club Funds:** These funds are held for student clubs or organizations. Each account is managed by a group of student officers and a teacher/coach advisor. A student officer of the club and advisor must approve expenditures from these funds. Club needs to maintain a copy of minutes identifying pre-approval for expenditure.
3. **Project Funds:** Student funds that have been earmarked for certain specific purposes; e.g., dance(s), field trip (s), etc. An organized student committee and a staff advisor must manage each account. A committee member and the advisor must approve expenditures from these funds. Committee needs to maintain a copy of minutes identifying pre-approval for expenditure.
4. **Fiduciary Accounts:** A separate account(s) is to be maintained for funds held in fiduciary. A *Fiduciary Fund* is one in which the school is the recipient of property, monies, stocks, etc. from an individual or organization, which is to be used for the benefit of another. Examples of these types of funds include, but not limited to, memorial funds that are to be used for school improvements, scholarships, etc. There must be documentation, such as a letter from the Grantor specifying details for earnings and how the money is to be expended. Monies contributed to the school as a memorial and/or other donations for which there is no written documentation should be designated for a specific use. The responsible party of the trust must submit

to the Principal a request for disbursement of funds in accordance with the trust's original intent.

**Non-Student Body Funds:**

- A. **District Funds:** Accounts used to record receipts for projects or programs paid by the District and charged to the students, such as athletic fees, gate receipts, parking fees, lost text books fees, etc. Disbursements of the accumulation of these funds to the District Business Manager are to occur prior to June 30 of each fiscal year. Funds to be held in special revenue for distribution to costs associated in the respective special revenue account.
  
- B. **Special Event/Trip Funds:** Specific trip/project holds funds for accumulation for said trip/event.
  
- C. **Off-Shore/Site Accounts:** Off Shore accounts are discouraged. The district does recognize their benefit, especially for summer team/group activities during which time building or district level staff may not be able to process purchase orders, business reimbursements of petty cash. If a team elects to maintain an off-shore/site account, the following requirements are mandatory:
  - No FRSD staff may participate in the management or disbursement of funds.
  - The account must be managed by at least two parents and or volunteers
  - The District's tax identification number may NOT be used when funds are raised for this account.
  - When parents or volunteers are raising money for this account, it must be clearly stated what the funds will be used for, and donors must be aware that these fund are not managed by the District

Interest earned from savings, checking, and investment accounts are to be allocated proportionately within the Student Body General Fund. This will not apply to interest earned on fiduciary accounts which are to be credited to the respective fiduciary account. Distribution of interest earned is to be approved by the respective Principal.

Separate accounts are to be maintained for each desired sub-classification within the indicated groups shown above.

## SECTION 6 - CASH RECEIPTS

### Objectives:

- To provide for the prompt and accurate recording of all cash receipts.
- To provide for accountability over cash receipts.

### Responsibilities:

#### Principal:

- Perform a periodic review to ensure that all receipt numbers used are accounted for and that receipt numbers not consecutive are accounted for.
- Periodically test the posting of receipts to assure accuracy and proper procedure. This task may be delegated to a qualified person (other than the Bookkeeper).
- Call upon the assistance of the District Business Manager, or District Business Manager's designee as needed.

#### Bookkeeper:

- Receive daily and deposit at least weekly, all cash on behalf of the Student Body Fund; deposit daily if the total cash on hand exceeds \$1,000.
- Maintain security and accountability over receipts.
- Properly post all cash receipts on a daily/monthly basis.
- Reconcile bank statement on a monthly basis.
- Produce monthly reports for school files, statements for each activity advisor.

### Procedures:

For secondary student body funds, an overview of how to process receipts and bank deposits is provided in Chapter 4 of the SchoolBooks User Guide.

All cash and cash equivalents (checks, money orders, etc.) are to be received at the school office by the Bookkeeper or by another individual designated by the Principal. Pre-numbered receipts are provided for all cash received. Apply a restrictive endorsement stamp at the time of receipt to all checks, money orders, etc. This stamp should read as follows: "For Deposit Only", School Name, Account Number.

### Procedure for Returned Checks:

#### Bookkeeper:

- In all cases notify the endorser of the check that the item was returned from the bank for insufficient funds. Ask the endorser to deliver money to cover the check amount and any fees if applicable.
- To record a returned check, prepare an adjustment entry reversing the original entry. Provide a description to explain entry.



- If the check is re-deposited record as a regular receipt.
- If the check is returned after the second deposit, the bank will no longer process, repeat step “b” and notify the account holder that checks will not be accepted from them in the future without written permission from the Principal. When cash is received, process with normal cash receipt procedures.

### CASH RECEIPTS – REQUIRED FORMS

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

The following table summarizes the forms needed for individual activities:

<b>Activity</b>	<b>Required Forms</b>
Class Fees and Field Trips	Single Purpose Multiple Receipt <i>(listing each student's name and amount paid)</i> Double Count Financial Reconciliation
Athletic Gates	Request for Change Fund Ticket Receipt Report
Dances, Talent Shows, etc. (Mr. Falcon pageant)	Request for Fundraising Activity Request for Change Fund Ticket Receipt Report -or- Double Count Financial Reconciliation
Collection Sales (Car washes, Donation Jars, etc.)	Request for Fundraising Activity Double Count Financial Reconciliation
Sponsorship Events or Pre-Sold Items (Mr. Falcon, Jump-a-Thon, Senior Ads, etc.) (Bulbs, Cookie Dough, etc.)	Request for Fundraising Activity Single Purpose Multiple Receipt <i>(listing each name and amount collected)</i> Double Count Financial Reconciliation

## SECTION 7 - CASH DISBURSEMENTS

### Objectives:

- To provide a system for the authorization and prompt disbursement of cash in payment for good received or services rendered.
- To provide accountability for cash disbursement.

### Responsibilities and Procedures:

#### Principal:

- Arrange check signing authorization each school year for the Principal and other signatures. The Principal or Business Manager or Superintendent and another signature are required to validate a check.
- Assure that funds are available and no purchase order is written unless money is available in the account to cover each purchase.
- Require adequate documentation in support of all disbursements.
- Periodically test the numerical sequence of checks used to see that all checks are documented for. These tasks may be delegated to a qualified person (other than the Bookkeeper).
- Call upon the assistance of the Business Manager as needed.

#### Bookkeeper:

For secondary student funds, Chapter 5 of the SchoolBooks User Guide covers the use and function of purchase orders and invoices in SchoolBooks. Chapter 7 explains how to use SchoolBooks to process checks.

- Prepare purchase orders for authorized purchases of goods and services with principal's signature.
- Receive items against purchase order and match to bill (this task may be delegated to a qualified person).
- Attach packing slip to purchase order and note date paid and check number on each purchase order or invoice. Attach copy of check and file by vendor.
- Notify the principal and activity advisor/coach of any accounts in a deficit balance.

#### Compensation:

Any staff member or District employee who performs services in addition to their regular duties for which they seek additional compensation must be processed with a contract for services through the District payroll. Employees are not to be paid directly out of student body funds. This includes staff assistance at athletic or extra-curricular activities. This is taxable compensation to the employee and must be processed through payroll.

#### 1099 Reporting:

1099 Reporting is done through the District Office; in January of each year the Bookkeeper

will provide the Accounts Payable Clerk with a W-9 and cash disbursement report for all vendors paid in excess of \$600 for services provided.

**Procedure to Void and Cancel Checks:**

For secondary student body funds, Chapter 10 of the SchoolBooks User Guide includes guidance on how to void checks.

**Bookkeeper:**

Issued student body fund checks are to be voided for the following reasons:

- Check lost or never received, and needs to be reissued.
- Check not cashed, and returned due to duplicate payment.
- Checks outstanding over six (6) months (as printed on all checks).

## SECTION 8 - ADJUSTMENTS and TRANSFER of FUNDS

### Objectives:

- To establish procedures and authority for the transfer of cash between student body accounts in the general ledger.
- To establish procedures for authorizing and recording other adjustments to student body accounts.

### Responsibilities:

#### Bookkeeper:

- To recommend and prepare cash transfers for approval and to adjust accounts for greater accuracy.
- To record entries in SchoolBooks after receiving approval.

### Procedures:

#### Bookkeeper:

For secondary student body funds, Chapter 7 of the SchoolBooks User Guide explains how to enter transfers and adjustments to move amounts between accounts.

- For all entries involving account adjustments or transfers, obtain signed approval from the Principal. *(Note: you should also have the signed approval of the student representative and staff advisor in situations involving transfers of funds between clubs or organizations.)*

## SECTION 9 - STUDENT FEES

### Objectives:

- To establish student fee responsibilities.
- To establish effective collection and accounting controls over student fees.

### Responsibilities:

#### Principal:

- Establish student fees and present to Board in July or August.
- Establish student fee collection procedures.
- Establish supervisory controls over personnel responsible for the collection and recording of student fees.

#### Bookkeeper:

- Establish effective control over cash receipts, maintaining security and accountability over all fees and cash receipts.
- Establish controls over student fee and user collections.
- Deposit fees promptly and see that they are recorded properly.
- Track extra-curricular fees and participation.
- Report any irregularities in student fee collection procedures to the Principal.
- Provide turnover of district funds to the District Business Manager by June 30.

### Procedures:

#### Principal:

- Seek District Board approval for fees in July or August regular Board meeting.
- Prior to registration, coordinate student fee collection procedures with the Bookkeeper.
- Verify that appropriate action is being taken to see that student fees are collected.

#### Bookkeeper:

For secondary student body funds, see Tracks User Guide for reference on processing student fees, including customer maintenance and receipting.

- Provide a receipt for each student; this task may be delegated to a qualified person.
- Stamp all checks with a restrictive endorsement stamp as received.
- Reconcile cash received through the closeout function in Tracks.
- Investigate any significant amounts of cash over or short and report related

problems immediately to the Principal.

- Review student accounts for unpaid fees and implement procedures for collection.

**Refunds/Forfeitures:**

Refunds of fees should be made using the same disbursement system currently in existence for other student body accounts. During the year refund checks should be recorded in the general ledger individually as a reduction from the account originally credited.

## SECTION 10 - FUND RAISING ACTIVITIES

### Objectives:

- To provide accountability for cash collected through fund raising activities.
- To provide for accurate recording of fund raising activities.

### Responsibilities:

#### Principal:

- Assure pre-approvals for fund raiser are secured before fund raising activities start up.
- Establish and monitor procedures to assure the appropriate use of pre-numbered receipts.
- Periodically review these procedures and their use to ensure accuracy and correct utilization.
- Call upon the assistance of the Business Manager or designee, as needed.

#### Bookkeeper:

- Distribute pre-numbered receipt book(s) to advisor/coach responsible for activity.
- Receive the funds collected, verify and deposit these funds in accordance with the "Cash Receipts Procedures" outlined in this Student Body Accounting Handbook.
- Report any misuse or abuse of these procedures to the Principal immediately.

#### Activity Advisor/Coach:

- Submit written plan for fund raiser(s) including purpose to the Principal for approval in advance of start up.
- Along with one other designated person must count all cash taken in, and initial approval of amounts received at time collected.
- Turn over all cash to the Bookkeeper immediately following completion of the activity.

### Procedures:

Prior to beginning any fund raiser activity, the Activity Advisor/Coach will submit a written proposal to their respective building Principal for review and approval. The proposal need not be lengthy but must include the following:

- Description of the activity
- Purpose for the money
- When the activity is scheduled. (Date, Time, Location(s))
- Organization/Group making the request

- If there will be the need to disburse any monies from those dollars collected, the reasons must be identified and will only be used for the purpose outlined for the fund raiser.
- The Advisor's/Coach's signature as well the student officer as approved.

Upon submission, the Principal will review the request for fund raising activities and determine whether such an activity is appropriate. If the activity is deemed appropriate the Principal will mark approved, date and forward the original to the Bookkeeper and a copy to the Activity Advisor/Coach. Once approval has been received the Activity Advisor/Coach may proceed with organizing the activity and instructing students on correct procedures.

All cash and cash equivalents (checks, money orders, etc.) are to be receipted. Pre-numbered receipt tickets are to be issued for all cash/cash equivalent received. Some fund raising activities are such that it is not practical to issue pre-numbered individual receipts. In these cases the Activity Advisor/Coach will identify each individual payer and the amount of money collected.

All checks, money orders, etc., will be made payable to the school or to the Fern Ridge School District with the project noted on the check. **Under no circumstances** should checks, etc., **be made payable to any individual** (Activity Advisor/Coach, student, etc.).

The Bookkeeper will issue a single receipt for the total money submitted by the Activity Advisor/Coach. The Bookkeeper will then follow the "Cash Receipts Procedures" outlined in the Student Body Accounting Handbook.



## SECTION 11 - RECONCILIATION of BANK ACCOUNTS

### Objectives:

- To provide assurance on a monthly basis that the cash accounts are accurately stated.
- To provide a limited review of the effectiveness of internal control.

### Responsibilities:

#### **District Business Manager/Designee:**

The District Business Manager will review the reconciliation monthly and indicate approval by signature and date.

#### **Bookkeeper:**

- Reconcile the bank statement with the cash account; post any interest earned and/or bank charges.
- Send a copy of the bank reconciliation report along with a copy of the bank statement and a trial balance to the Business Office.
- File the bank statement and cancelled checks.

### Procedures:

#### **Bookkeeper:**

- For secondary student body fund, see procedures starting on page 143 of the SchoolBooks User Guide. Obtain the Principal's authorization for any adjustment(s) required to reconcile the book balance to the bank balance.
- File canceled checks sorted in numerical order with the bank statement.
- Notify the bank of any bank errors that need to be corrected prior to the next statement date.

## SECTION 12 - UPDATING the HANDBOOK

### Objective:

- To establish consistent procedures for updating the handbook by all users.

### Responsibilities:

#### District Business Manager:

- Solicit suggestions for improvements from the Administrative Team and Bookkeepers.
- Review answers and advice provided to schools for specific questions and problems not addressed in the Handbook. Facilitate revisions with input and in conjunction with Administrative Team and Bookkeepers.
- Generate necessary revisions and suggest Administrative Rules for review by Administrative Team prior to printing of revised Handbook.

#### Administrative Team/Bookkeepers/Secretaries/Student Accounting Supervisor:

- Meet at least once a year to discuss ways to improve Student Body Accounts.
- Bring to the attention of the Business Manager concerns, suggestions for review, input.
- File new material as received, discarding superseded materials.

### Procedures:

#### District Business Manager:

- Prepare a draft of any proposed changes to the Handbook.
- Provide the Administrative Team and Bookkeepers with copies of proposed changes to the Handbook. Request their review and input on proposed changes.
- Prepare necessary copies and issue to Principals and Bookkeepers. Include effective date on revisions for adoption in September of next fiscal year.
- Instruct all users to discard superseded materials.

#### Superintendent:

- As necessary formulate either policy for recommendation to Board and/or Administrative Rule to formalize Student Body Accounting Procedures/Protocols.

## SECTION 13 – FREQUENTLY ASKED QUESTIONS (FAQ)

### USE OF STUDENT BODY FUNDS

**Q: What are appropriate uses of student body funds?**

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

- Class or activity club field trips
- Student rewards, prizes, and other awards
- Student club parties, dances, or authorized events
- Out of town contests or pre-scheduled and approved events
- Purchases of supplies for students' use in the classroom or authorized activity
- Approved staff development expenses for club advisors and coaching staff related to their authorized role as club advisor or coaching

Inappropriate uses of student body funds include the following:

- Travel, meals, and lodging for staff members except when traveling with their respective student group or team
- Purchases for staff members, coaches, or club advisors including equipment, supplies, and snacks
- Gift certificates, unless purchased as a prize or award for an authorized student activity
- Athletic event entry fees, unless required for the entire team's admission to the specifically authorized event

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

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

**Q: *We would like to use student body funds to buy lunch for our staff during staff appreciation week. Is this permitted?***

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

There are limited circumstances where a student club may want to recognize or reward a group of staff members, but this must be initiated and approved by the students in the club. An example of this is when the cheerleaders wish to thank the custodians for their extra efforts in cleaning up after their practices, by buying them pizza. For this type of expenditure, you must have the signature of the student leader on the documentation, as well the teacher's signature.

**Q: *Each year our athletic director purchases discount tickets from OSAA for various state tournaments. Can these tickets be purchased using student***

**body funds?**

A: No, admission fees to OSAA state tournaments can only be paid from student body funds if the team is involved in the tournaments, to the extent that OSAA requires the coaching staff to pay a participant fee.

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

A: Yes, small gifts are permitted to show appreciation. This is because a small gift is not considered to be an equivalent to cash as a gift certificate would be. However, this should **not** be paid for from student body funds because it does not meet the definition of an appropriate use of student body funds.

**Q: Our softball coach purchased a sympathy arrangement for a fellow coach and has asked me to reimburse her out of the softball student body account. Is this an appropriate use of student body funds?**

A: In general, this is not permitted, because it is a purchase made on behalf of a staff member. Student body funds are to be spent only on activities that benefit the club as a whole. An exception is if the team wishes to send a sympathy arrangement on behalf of the entire softball team. If that's the case, you may use student body funds, but the request should be signed by the team captain in addition to the coach.

**Q: Our cheer team went out and had pedicures, which they charged to the cheer student body account. Is this an appropriate use of student body funds?**

A: Because the pedicures were for the entire team, this activity would somewhat meet the definition of a student body fund expense as it benefited the students involved in the activity. However, please keep in mind that student body funds are provided by members of our community. These community members generously donate to our school to help raise funds for the needs of the team, such as uniforms, camps and travel, so we provide guidelines for what is actually an appropriate use of these funds, in addition to the requirements set forth in this handbook.

You might begin by asking yourself if the club would be able to raise funds for that specific purpose, and if not, it is probably not a good use of the money. In this case, it is unlikely that many community members would donate their money to a fund to buy pedicures for the cheer team. You can also call the Business Office for assistance on setting guidelines.

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

A: No, teachers may not participate in the management or disbursement of funds raised by an outside organization for their club. The parent group may raise funds and donate them to the club; however the group may NOT use the

District's tax identification number when raising these funds.

## CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS

**Q: One of our teachers was pre-approved for a reimbursement and turned in a \$100 receipt from a restaurant for a club field trip. The receipt was not itemized, so I don't know what was purchased. What should I do?**

A: Itemized receipts are required for all purchases, including those that are reimbursed. You should contact the teacher and request that he or she provide an itemized receipt. Many vendors are able to provide an itemized receipt using the reference number on the transaction. School Board policy states that if not preprinted on the receipt, you can write all names and itemized meals on the receipt. If they can't, contact the Business Office for further assistance.

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

A: No, checks cannot be processed without proper documentation. You should have the teacher contact the vendor and arrange with them to accept a purchase order. Many vendors will accept a purchase order when asked. If the vendor will not accept a purchase order you will need to contact the Business Office to assist you with other possible solutions.

## GIFT CERTIFICATES

**Q: We purchased gift certificates for some of our volunteers and staff members who stayed late and helped clean up after a school event. Is this OK?**

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

**Q: A classroom teacher purchased ten \$5 gift certificates to an ice cream shop as rewards for a classroom spelling bee. Is this OK?**

A: Yes, small gift certificates can be purchased to be used for student rewards or prizes for classroom or extra-curricular activities. Some examples include a door prize at a student activity night, or as prizes for classroom or extra-curricular activities. If you are not sure whether a planned use qualifies, please contact the Business Office.

**Q: Our track coach handed out \$25 gift certificates to several students who helped with event timing at our latest track meet. Is this OK?**

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

## GIFTS AND USE OF PERSONAL CREDIT CARDS

**Q: *One of our teachers purchased classroom supplies using his personal Visa card and has asked to be reimbursed from his classroom account. This card earns airline miles for every dollar spent. May I reimburse him?***

**A:** No, it is an Oregon Ethics violation to obtain personal gain due to being a public employee. This includes receiving personal airline miles for purchases made on behalf of the school district. Contact the Business Office as you may be able to remedy this by deducting the value of the airline awards from the reimbursement.