

23-24

Activity Fund Manual



**BONNER SPRINGS
EDWARDSVILLE**

Board Approved:
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RESPONSIBILITIES OF THE TEACHER/SPONSOR/COACH

As the sponsor of a student activity, it is your responsibility to follow all Kansas State activity fund regulations and USD 204 Bonner Springs/Edwardsville activity fund policies and procedures. These regulations and policies include:

- Clearly stating the appropriate club/activity account number on all Purchase Requisitions, Money for Deposit forms, and the Fundraising Authorization form.
- Completing a fundraising authorization form **prior** to fundraising events and have the principal or designee approve it.
- Collecting sales tax on applicable transactions. Contact the building bookkeeper for detailed information regarding sales tax.
- If assigned a purchasing card by the District Purchasing Agent, the coach/sponsor is responsible for following all applicable purchasing card procedures and guidelines.
- Following proper cash handling procedures. Provide the bookkeeper with cash and checks for deposit in a sealed envelope.
 - Money for deposit forms (see example Form I) must be attached to the outside of the envelope. The form should document the sponsor name, the club/activity name, check total, cash total, total deposit amount, a listing of the individuals collected from (or copies of checks in lieu of the listings) and source of revenue (concessions, magazine sales, yearbook ads, etc.). The building bookkeeper will be responsible for sales tax receipting and subsequent reporting to district office.
- It is not acceptable to leave unverified cash/checks with the bookkeeper.
- Anytime the amount of cash and/or checks collected exceeds \$100.00, or at least once per week prior to the end of the day on Friday, all money must be taken to the bank for deposit by bookkeepers.
- Verify monthly Activity Detail Reports for all sponsored activities/clubs. Bookkeepers will provide activity sponsors/coaches and administrators with a monthly Activity Detail Report. The activity sponsor/coach should review the report for accuracy and report any discrepancies to the bookkeeper/administrator. If there is a negative balance in the account, the sponsor is responsible for making arrangements (work with administrator, make a deposit, etc.) to bring the account to good standing.

FUNDRAISING

- All fundraisers must be approved in advance by the Principal and/or Activities Director and the Assistant Superintendent or designee. Submit fundraising requests using the online form available in the District's accounting/purchasing software.
- Any fundraising activity involving food must have approval from the Director of Food and Nutrition Services. All food sold must be in accordance with Federal and State wellness guidelines.
- All monies (fundraisers, ticket sales, cash boxes, etc.) should be hand carried to the bookkeeper or locked in a safe by an administrator if the bookkeeper is not available. A completed Money for Deposit form should accompany all monies collected.
- Monies expended from fundraising activities must benefit those students whom have contributed to the accumulation of the monies.
- Fundraiser monies cannot serve as a loan or credit to school employees or other person. Any fundraising for this purpose may not be district-sponsored.

GATE RECEIPTS

Pre-numbered tickets should be used at all school sponsored events which require admission (athletic events, dances, plays etc.). In addition, a Ticket Sales Form (see page 24) needs to be completed for each event. The steps that need to be followed for each ticketed event are listed below:

1. Cash box requests should be made one week in advance for scheduled events (games, dances, plays, etc.)
2. The bookkeeper fills out the beginning ticket numbers and the beginning seed money on the Ticket Sales form. The bookkeeper needs to obtain the beginning ticket # from the actual ticket roll, not from the previous cash activity reconciliation form. The bookkeeper places the seed money and the ticket rolls in a cash box for the ticket taker and seller.
3. The ticket takers are responsible for completing the Ticket Sales Form.

4. A ticket seller and ticket taker are necessary for an event (they cannot be the same person). Prior to selling tickets, the ticket seller needs to count the money and initial next to the seed money amount line on the Ticket Sales form. The ticket taker needs to validate the beginning ticket # on the cash activity reconciliation to the actual roll in the box and initial on the form. At least one individual must be a district employee. One person will collect the money and give the purchaser a ticket. The second person will tear the ticket in half, returning one half to the purchaser and keeping the other half for audit purposes. The person who tears the tickets may be a student or parent volunteer.
5. The ticket takers return the cash box, ticket stubs, Ticket Sales and Deposit forms and unused tickets to the appropriate administrator/sponsor after closing the gate. Administrator/sponsor will take all of these items and secure them in a locked safe or similar secured place on school property. None of these items shall leave school grounds.
6. The money should be turned in to the bookkeeper in the same form that it was received. In other words, no one is allowed to make withdrawals out of the cash box and no one is allowed to cash checks out of the cash box.
7. The bookkeeper counts the money and writes a receipt for the money received. If the seed money is being deposited, seed money and revenue amounts should be reflected separately on the receipt.
8. A receipt is given to the administrator/sponsor who then verifies it with their copy of the Ticket Sales form. The "Confirmed" section of the Ticket Sales form should not be completed by the administrator/sponsor until a receipt has been received and the amounts agree.
9. The Ticket Sales Form is kept by the administrator/sponsor.
10. Ticket stubs may be discarded after the entire reconciliation process is complete.
11. Ticket rolls being used for admission to school-sponsored events should not be used for other purposes. Students are allowed to pre-sell tickets as long as a ticket system is used and the sponsor is counting the cash boxes at the close of selling.
12. Parent volunteers can sell tickets at school dances, etc. if the sponsor of the event is responsible for counting the cash box and completing the Ticket Sales form.

CASH COLLECTION

All money collected through fundraisers and other student activities (excluding gate receipts, which are held in locked cash boxes) must be turned into the bookkeeper in a sealed envelope with a completed "Money for Deposit" form attached (see page 21). The sponsor should keep a copy for their records. Cash and checks collected by the teacher/sponsor/coach should not be stored in their desk or office, but should be turned in to the bookkeeper weekly, or daily if it exceeds \$100.

The sponsor should complete every line on this form with the exception of the "Confirmed by" and "Deposit Date" lines. Attach documentation or provide a list of the individuals who contributed money and sign the "Received by" line. Copies of checks are acceptable documentation. After the bookkeeper has counted the money, he/she will sign the "Confirmed by" line on the Money for Deposit form and print a receipt.

- Activity fund expenditures should benefit those students who have contributed to the collection of those funds.
- Each activity fund must comply with the cash basis law. In other words, purchase orders should not be issued until there is available cash in the fund.
- Activity fund money should not be used for any purpose that represents an accommodation, loan, or credit to school employees or other persons.
- Employees of the district may not open or maintain any other accounts for the purpose of holding money collected through activity funds. You must use the activity funds that are already established at your school.
- Follow appropriate procedures for ordering goods. A purchase order request for items to be ordered should be placed at least one week in advance of the order so that proper procedures can be followed. Quotes are encouraged. No phone orders are allowed without a system-generated purchase order prior to placing the order. The Accounting Department at District Office must be notified for alternative procedures if an emergency purchase is required.
- Verify that the monthly Activity reports agree with sponsor records as outlined in the Activity Account Reconciliation section of this manual (Page 17).

ALLOWABLE EXPENDITURES

I. District Activity Funds

- Allowable expenditures:
 - Team travel
 - Lodging, meal per diems, transportation
 - Team Uniforms (uniforms stay with the school)
 - Team entry fees for tournaments
 - Set design and props for plays and musical performances
 - Officiating sporting events (Entry Fee account)
 - Supplies (tennis balls, golf balls, etc.)
 - Green fees
 - Medical supplies for Trainer
 - Clinic fees for coaches
 - Other – contact District Office accounting office with specific questions.

II. Student Clubs and Organizations

- When working with a student club or organization, please note that student approval (generally the club President or Treasurer) must be obtained prior to a purchase being made. This signature is in addition to the sponsor and administrative signatures as required by statute.
- Allowable expenditures include, but are not limited to:
 - Donations to charitable organizations (as long as the charity is recognized by the IRS).
 - Membership to national chapters
 - The purchase of tangible items for club members, (i.e.,t-shirts) *sales tax may apply*
 - Tips & travel expenses not covered by district funds
 - Camps/clinics
 - Supplies/Equipment
 - Gifts to sponsors, staff and for condolences as per District Guidelines.
 - Decorations and supplies for banquets and dances

PURCHASING PROCEDURES

Per the KSDE guidelines for Activity Funds: “No commitments or indebtedness should be incurred unless there is available cash in the fund.” In other words, a purchase order cannot be written and approved for an amount greater than the amount in the fund. To purchase items or materials, the sponsor/coach will

- Submit a Purchase Order Request via the District’s purchasing software. The requisition should include any special instructions, such as preferred order method, the date a check is needed, etc. Ask your building bookkeeper or the Accounting Department for assistance with any questions related to completing the Request. Items cannot be ordered until the requisition has gone through the appropriate approval process.
- Once the requisition has been approved by building and district administration, a purchase order will be generated. At this time, the order may be placed. **No items can be ordered or purchased without a Purchase Order. The District is not responsible for orders placed without a Purchase Order and is under no obligation to honor it.**
- Any receipts, packing slips, or invoices received by the sponsor/coach must be attached to the purchase order request in the District’s purchasing software.
- Once items are received and are found to be in acceptable condition, the sponsor/coach should enter a receiving entry for the purchase order in the District’s accounting software. (Contact your building bookkeeper or the Accounting department for assistance, if needed.) The Accounts Payable/Purchasing Agent will not issue payment without this documentation and receiving verification. **All invoices should be attached to the PO in Skyward or forwarded to accounting@usd204.net.**
- In the event that there are different amounts on the Purchase Order and Invoice, the following guidelines should be followed:
If an invoice is received that is a higher dollar amount than the approved purchase order, then you must do one of the following:
 - If the invoice is received and it is less than the dollar amount on the approved purchase order, no action is required other than marking the PO as received and forwarding the invoice to accounting@usd204.net.
 - If the amount is less than 10% over the purchase order amount, no action is required other than marking the PO as received and forwarding the invoice to accounting@usd204.net.
 - If the difference is greater than 10% above the amount on the approved purchase order, a new purchase requisition for the difference must be submitted and approved by the administrator.

PURCHASING CARD GUIDELINES

USD 204 Bonner Springs/Edwardsville School District has contracted with Arvest Bank for their Visa purchasing card program and Wal-Mart for their Wal-Mart purchasing card program, among others. Building bookkeepers will provide additional information on these programs as needed.

- All cards are issued at the request of the Assistant Superintendent or Designee. Card usage will be monitored, and cards may be rescinded at any time. Each account will have an assigned dollar amount for each billing cycle.
- Record keeping is essential. Original detailed receipts and invoices must be signed and submitted for payment.
- The Visa purchasing card or Wal-Mart Card is not intended to avoid or bypass appropriate purchasing or payment procedures. Rather, the purchasing card complements the existing processes. A requisition and purchase order are still required prior to use.
- All purchases within the state of Kansas are tax exempt under K.S.A. 79-3606c.
- It is the responsibility of the cardholder to inform the vendor that the district is tax exempt prior to the order being processed. If a vendor refuses to honor the tax exempt status, another vendor option should be explored. In the extreme case that other options are not available, contact the district Business Director for additional instruction regarding sales tax.
- Cards are checked out in the name of the faculty member/sponsor. District policy prohibits others from using the purchasing card.
- Do not accept cash for returns. Instead, a credit should be applied to the card.
- Cash advances are not allowed under district guidelines.
- The purchase of fixed assets is not encouraged through the means of a purchasing card.
- Cards should only be used when traveling or for vendors that do not accept checks/purchase orders. Allowable purchases on the card include, but are not limited to:
 - Books, videotapes and subscriptions
 - Maintenance supplies and tools (as long as it is not a fixed asset)
 - Instructional and miscellaneous supply purchases
 - Office supplies
 - Food, hotels, etc.

PURCHASING CARD PROCEDURES FOR ACTIVITY FUNDS

Before you use a District purchasing card:

1. Submit a request to check out a credit card using the District's accounting software.
2. Once the appropriate administrator(s) approve the request, you will receive an email notification that the request has been approved.
3. Once approved, check the card out from the building bookkeeper or the district office. Please keep in mind that the card should not be kept out of the office more than 2-3 days. If you anticipate the card to be kept longer than 3 days, please indicate the date you expect to return the card on the requisition form.
4. While the card is in your possession, DO NOT make purchases that have not been approved by your administrator - even if there is a really good sale or deal you can't pass up!
5. Be sure to obtain an itemized receipt for your purchase and ensure that sales tax was not charged. If the vendor does not provide and itemized receipt, please attach a detailed accounting of the purchases to the receipt. If the card was used for travel, complete an expense report.
6. Once the purchase is complete, submit a purchase order request in the District's accounting software and attach the receipt. Return the purchasing card to the building bookkeeper or district office, whichever issued the card.
7. The following purchases are not permitted with the purchasing card:
 - Any personal items-purchases must be for the use and benefit of the District.
 - Alcoholic beverages
 - Movie rentals, mini bar charges, telephone charges, room service, etc.
 - Cash advances, cash back on purchases, cash refunds on returns
 - Hotel accommodations (unless preauthorized by Business Director)
 - Meal (if a per diem was requested) or meals over per diem allowance
 - Fuel for personal vehicles
 - Controlled substances
 - Charitable contributions

GIFT CARD GUIDELINES

- Gift cards are discouraged for purchase for District employees and may not be used for the acquisition of supplies, materials or services on a separate transaction.
- Gift cards may be purchased with monies from a student project account or student club account for a student, parent or volunteer in recognition or appreciation of outstanding achievement, volunteer work, or for contest prizes or awards. The recipient of the gift card must sign an acknowledgment of the receipt of the gift card and indicate the reason the card is being presented.
- Gift card purchases are allowable from student club accounts for faculty and staff if the proper signatures are obtained. If the student club wishes to request the gift card as a surprise to the sponsor or faculty member, a blanket purchase order may be prepared in the name of a parent volunteer who in turn, may be authorized to make the purchase. The recipient of the gift card must sign an acknowledgment of receipt of the gift card and indicate the reason the card is being presented.
- Gift card purchases should be requisitioned and approved prior to making the purchase.
- Recipient of the gift card must sign an acknowledgment. The building bookkeeper will maintain a file on gift card acknowledgments. See example below:

GIFT CARD ACKNOWLEDGMENT

I, _____ acknowledge receipt
(Recipient name)

of a _____ gift card in the amount
of (Name of business)

\$_____ presented to me on the _____ day of _____, 20

for

- A consolidated acknowledgment may be substituted for the single gift card acknowledgment when multiple cards are distributed at the same time. See example:

GIFT CARD ACKNOWLEDGMENT

The following individuals acknowledge receipt of a
 _____ gift card for
 _____. (Name of
 business)

	Name	Signature	Amt.	Date		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

TRAVEL EXPENSE GUIDELINES

- District Visa cards are issued for employee travel when accompanied by students or for professional development travel. Visa cards are issued through the District Accounting Department with proper district approval for travel. When issued a district Visa card, employees shall sign the USD 204 District Credit Card Usage policy (see Page 19), which spells out the proper use of district Credit Cards. Some guidelines are:
- The following expenses are NOT allowed as travel expenses:
 - Mini-bar charges, movie rentals, telephone charges, room service, etc.
 - Alcoholic beverages
 - Meal purchases over the per diem allowance
 - Personal items
 - Controlled substances
 - Charitable Contributions

This list is not all-inclusive; if there are any questions about whether or not the credit card can be used for a purchase, please contact the District Business Manager or Accounts Payable/Purchasing Agent.

- It is your responsibility to check your hotel bill for accuracy before checking out. If there are any non- allowable charges (listed above) on the bill, these will need to be resolved before checking out.
- The individual who checks out the Visa card for travel must retain a copy of all charge slips, cash register receipts, and invoices for purchases made. Receipts should be itemized and sales tax excluded.
- **A completed expense report (available on Staff Links) and all itemized receipts must be signed and turned in to the building administrator for their signature on the first business day following your return to school. The Visa card should be turned in to the District Accounting Department on the first business day following your return to school.**
- The individual who checks out the Visa card is personally liable for any improper use of the card and understands that the district may use the district recourse for improper use of the district credit cards and may withhold amounts attributable to improper use from the individuals' paycheck. (Please see District Credit Card Usage Policy)

- It is the responsibility of the individual checking out the district Visa card to collect and return receipts for ALL purchases made with the card. **All expenditures require an itemized receipt.** If receipts are lost or misplaced, it is the responsibility of the individual that checked out the card to obtain a duplicate receipt within five business days.
- If you have any questions, or experience problems with the Visa card, contact the District Accounting Department for assistance.

TRAVEL PROCEDURES

Activity/Athletics Travel Authorization form (see Page 16) should be completed for any trip involving students where expenses will be incurred. This form should be completed in its entirety prior to making travel arrangements. Upon completion, the form should be turned into the building administrator at least one week prior to the departure date for processing. The coach/sponsor (or designee) must complete all non-grayed areas of the form. All boxes are numbered, with the exception of the grayed boxes (which are to be completed by the bookkeeper), and the general information sections. In the general information section, the coach/sponsor (or designee) should indicate which account is to fund the student activity travel, the coach/sponsor name, the date of travel and travel destination.

Box 1: Indicate the number of students, sponsors and coaches traveling.

Box 2: List the name of the Hotel/Motel and anticipated expense. Place a checkmark inside the box to indicate if a district credit card is to be used to pay for lodging.

Box 3: Please list the estimated costs of transportation or if a district vehicle will be used. Place a check mark inside the box to indicate which method of payment will be used for transportation expenses; i.e., fuel, toll charges. Itemized receipts should be kept for all purchases regardless of manner of payment.

Box 4: For each meal (breakfast, lunch, dinner), provide the number of people (students and/or coaches) for whom the district will be paying, and the number of days the meals will be provided. Indicate the method of payment.

Box 5: If there are any anticipated expenses not specifically covered in the previous boxes, describe and list the expense in this box (miscellaneous expenses such as concession stand money at state meets, green fees, etc.) Itemized receipts must be turned in for all expenses paid from the cash advance and/or district credit card and any unused funds must be returned with itemized receipts.

Box 6: List the total anticipated expense from each previous box in its respective space and total the expenses for the entire trip. Indicate which account will fund the expense.

Box 7: The coach/sponsor should sign and date the form. If funds are being provided by the club account, obtain the club treasurer's signature and approval date. Forward the form in its entirety to the Athletic Director or building administrator for approval date and signature. Once the Athletic Director or Administrator has approved the travel by dating and signing the form, they will forward a copy to the bookkeeper who will in turn process a requisition in the school accounting system for proper approval.

The Accounts Payable/Purchasing agent will then process a purchase order for the travel and forward a copy to the coach/sponsor. The district credit card and per diem checks will be available 2 days prior to travel in the District Accounting office. A District Credit Card Usage Policy form (see Page 19) must be signed before cards will be released.

ACTIVITIES/ATHLETIC TRAVEL AUTHORIZATION FORM

Account Name: _____ Coach/Sponsor Name: _____ Date: _____ Destination _____	Bookkeeping use only: CC # _____ Cash advance _____ Amount \$ _____ Check # _____																								
<hr/> 1 Estimated Number of People Traveling Students: _____ Coaches/Sponsors _____ Total: _____																									
<hr/> 2 Accommodations – overnight stays Hotel/Motel: _____ Hotel/Motel Quote: \$ _____																									
<hr/> 3 Transportation Estimated Miles _____ Personal Vehicle _____ District Vehicle _____ Tolls \$ _____ Cash _____ CC _____ Air Travel \$ _____ CC _____																									
<hr/> 4 Meal per Diem (In-State) Breakfast: \$ 8.00 x _____ people x _____ days = \$ _____ Lunch: \$15.00 x _____ people x _____ days = \$ _____ Dinner: \$20.00 x _____ people x _____ days = \$ _____ Cash Advance _____ Credit Card _____																									
<hr/> 5 Miscellaneous Expenses (additional funds other than stated above) a. _____ = \$ _____ Cash _____ CC _____ b. _____ = \$ _____ Cash _____ CC _____																									
<hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">6 Total Anticipated Expenses</td> <td style="width: 45%;"></td> <td style="width: 20%; text-align: center;">Activity Account</td> <td style="width: 20%; text-align: center;">District Account</td> </tr> <tr> <td>Accommodations</td> <td>Box 2 \$ _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> </tr> <tr> <td>Transportation</td> <td>Box 3 \$ _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> </tr> <tr> <td>Meal Per Diem</td> <td>Box 4 \$ _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> </tr> <tr> <td>Miscellaneous Exp.</td> <td>Box 5 \$ _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> </tr> <tr> <td></td> <td>Total \$ _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"> _____</td> </tr> </table>		6 Total Anticipated Expenses		Activity Account	District Account	Accommodations	Box 2 \$ _____	_____	_____	Transportation	Box 3 \$ _____	_____	_____	Meal Per Diem	Box 4 \$ _____	_____	_____	Miscellaneous Exp.	Box 5 \$ _____	_____	_____		Total \$ _____	_____	_____
6 Total Anticipated Expenses		Activity Account	District Account																						
Accommodations	Box 2 \$ _____	_____	_____																						
Transportation	Box 3 \$ _____	_____	_____																						
Meal Per Diem	Box 4 \$ _____	_____	_____																						
Miscellaneous Exp.	Box 5 \$ _____	_____	_____																						
	Total \$ _____	_____	_____																						
<hr/> 7 Approval Signatures Administrator _____ Date _____ Sponsor/Coach _____ Date _____ Treasurer (if applicable) _____ Date _____																									
<hr/> Checklist: CC _____ W-9 _____ Tax Exempt _____ CC Guidelines _____ Cash Adv. _____																									

ACTIVITY ACCOUNT RECONCILIATION

Careful review and monitoring of building Activity Accounts is crucial. Activity accounts must never be negative, therefore, a monthly review of account activity, both revenue and expenditure, is required to verify accuracy.

On or before the 10th of every month, the bookkeeper will provide activity sponsors and/or administrators with a summary report for revenue and expenditure activity for the previous month.

The activity sponsor should review this information to verify accuracy. If there are questions or concerns noted, supporting documentation may be obtained from the bookkeeping office.

When reviewing this documentation, the sponsor or administrator should:

- review the deposited amount for accuracy, keeping in mind that some deposits are split when sales tax is collected.
- review the outstanding purchase orders to verify that they should continue to remain open and notify the bookkeeper and Purchasing department to close any purchase orders that will no longer be used.
- verify that the unencumbered balance is correct and monitor expenditures so that a balance is always maintained in the account.

If the detail and totals matches the sponsor's records, the sponsor should acknowledge receipt of the report, attesting to its accuracy, and maintain a copy for their records.

If the detail and total on the report do **not** match the sponsor records, then notify the bookkeeper in writing of the discrepancies.

If there is a negative balance in the account, the sponsor is responsible for making arrangements (work with administrator, make a deposit, etc.) to bring the account to good standing prior to returning the signed report to the bookkeeper.

Keep the line of communication open with the bookkeeper until the discrepancy is resolved, at which time a revised summary report will be provided. The sponsor should acknowledge receipt and accuracy of the report and maintain a copy for their records.

AUDITS

An external audit involves an auditor from an outside accounting firm that the USD 204 Bonner Springs/Edwardsville School District has hired.

Anytime during the year someone from an outside auditing firm can request to review your activity account. Some of the more common errors found during

the audit involve the following:

- Missing receipts
- Missing purchase orders
- Purchase orders written **after** the invoice date
- Purchase orders written for **less** than the invoice amount
- Missing signatures/approvals

The bookkeepers records will be reviewed during external audits. Missing receipts, missing purchase orders, purchase orders written after the invoice date, missing signatures/approvals, reports with differing balances as compared to the current cash balance report are considered an audit finding and are reported as such.

After the audit, a letter detailing the findings will be distributed to the Bookkeepers, the Building Administrators, the Business Director, the Superintendent, the BOE, the Board Treasurer, and Accounts Payable.

Please follow the rules and regulations and ensure the following is done consistently:

- make sure there is money in the fund **before** ordering
- fill out paperwork completely and get the proper approvals
- have an approved purchase order **before** you buy
- although not required, it is highly recommended that the teacher/sponsor/coach keep copies of every receipt, purchase requisition and purchase order that involves your club/activity
- review and acknowledge the receipt and accuracy of the monthly Activity Detail Report to the bookkeeper between the 15th and 20th of the month.

District 204 Credit Card Usage Policy

District employees who use the district credit card must read and sign the following agreement before checking out a district credit card.

I agree to accept responsibility for the protection and proper use of the District's 204 Credit Card in accordance with the terms and conditions below and all purchasing guidelines:

1. The Cardholder agrees to provide all the supporting receipts (itemized with detail) for each transaction. "Purchasers who cannot produce detailed original itemized receipts will be charged personally for that purchase."
2. The Cardholder agrees to follow all the district policies, procedures and guidelines related to purchasing and use of the credit card.
3. If the card is lost or stolen, the cardholder shall notify the accounting department immediately.
4. The Cardholder shall review the hotel bill for accuracy before checking out.
5. The Cardholder agrees to provide sales tax exemption documentation to vendors when making purchases.
6. The Cardholder SHALL NOT make personal purchases on the District's Credit Card.

The Cardholder understands that they are personally liable for ANY improper use of the Credit Card and agrees to pay the issuer of the card. The Cardholder also understands that his/her improper use of the Credit Card may be cause for disciplinary action by the District. The Cardholder understands that improper use of the Credit Card, may be subject to criminal prosecution. The Cardholder understands that District #204 may withhold amounts attributable to improper use by Cardholder from ANY paycheck or other State of Kansas warrant which may be payable to the Cardholder.

Unacceptable purchases include the following and SHOULD NOT be purchased with the District 204 Credit Card. This list is not all-inclusive; if there are any questions about whether or not the Credit Card can be used for a purchase, please contact the Assistant Superintendent, Accounts Payable, or Board Treasurer.

- Personal items
- Mini-bar charges, movie rentals, telephone charges, room service, etc.
- Alcoholic beverages
- Meal purchases over the per diem allowance
- Cash advances, cash back on purchases, cash refunds on returns
- Controlled substance
- Charitable Contributions

If you are in doubt that a purchase is authorized under this agreement, the Cardholder understands that he/she should seek prior approval from the Business Office.

Credit card information should not be saved for subscription renewal, uber, etc.

Employees with credit cards will also have sales tax exemption certificates to provide merchants. Failure to have sales tax waived will result in employee reimbursing the amount of the sales tax to the District and loss of credit card privileges.

The district recourse for improper use of district credit cards will be as follows:

- First offense will warrant written notification of improper usage
- Second offense will warrant a 30-day suspension from using the credit card
- Third offense the employee will not be allowed to use the credit card and must use their own and submit expenses for reimbursement.
- The district can recover unauthorized charges via payroll deduction.

Meals will be reimbursed based on actual expenditures or in accordance with the per diem rates established by District 204 travel policies.

Maximum meal reimbursement is as follows:

Breakfast.....	\$14.00	Lunch.....	\$16.00	Dinner.....	\$22.00
Daily Max: \$52.00					

Local meals are rarely reimbursable under any circumstances, unless the supervisor deems the situation to be reasonable and appropriate.

Your signature confirms that you have read and understand the credit card usage policy.

Employee Signature

Date



Request for Cash Box

Date of Request: _____
 Amount Requested: _____
 Event: _____
 Event Date: _____

Verified Beginning Cash: _____
 (Signature of Bookkeeper)

Verified Beginning Cash: _____
 (Signature of Gate Worker)

	Bookkeeper's Count	Gate Worker's Count
Ones:	_____	_____
Fives:	_____	_____
Tens:	_____	_____
Twentys:	_____	_____
Quarters:	_____	_____
Total:	_____	_____



Concessions Sales Form

Date: _____ Event: _____

Beginning Money Count: _____

Ending Money Count: _____

Total Sales: _____

Ending Money Count:	by Ticket Taker	by Bookkeeper
ONES	_____	_____
FIVES	_____	_____
TENS	_____	_____
TWENTYS	_____	_____
COINS	_____	_____
TOTAL	_____	_____

Concessions Worker Name (Print):

Concessions Worker Signature:

Bookkeeper Signature:



Ticket Sales Sheet

Date: _____ Event: _____

Beginning Tickets Number: _____ Beginning Money Count: _____

Ending Ticket Number: _____ Ending Money Count: _____

Number of Tickets Sold: _____ Ticket Sales Profit: _____

x Ticket Price: _____

= Potential Sales: _____

Ending Money Count:	by Ticket Taker	by Bookkeeper
ONES	_____	_____
FIVES	_____	_____
TENS	_____	_____
TWENTYS	_____	_____
COINS	_____	_____
TOTAL	_____	_____

Ticket Taker Name (Print): _____

Ticket Taker Signature: _____

Bookkeeper Signature: _____