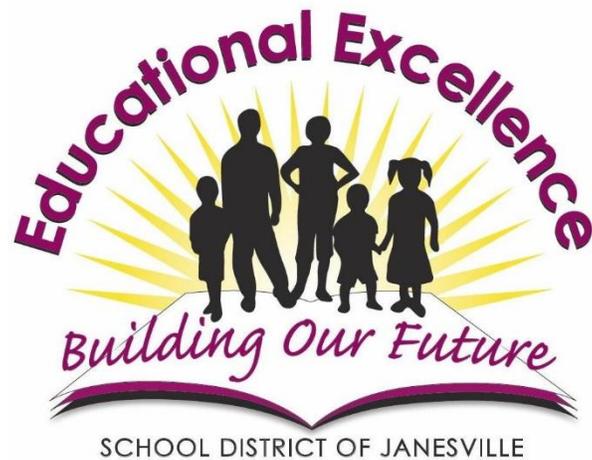


SCHOOL-LEVEL FUNDS — HANDBOOK —



STUDENT ACTIVITY FUNDS
DISTRICT FUNDS
CASH HANDLING PROCEDURES

Revision No. 5 – January 2, 2020

INTRODUCTION

Board Policy 3460 and Administrative Regulation 3460.1 direct the Business Services department to implement a system of sound internal controls over school-level funds. In addition to fulfilling this requirement, this handbook is designed to provide guidance for school-level staff in the collection of funds by clearly defining the roles and responsibilities throughout the entire cash handling process.

While no set of internal controls is perfect, these controls have been designed to protect School District of Janesville assets against losses associated with the mishandling of funds. These controls will also help protect District staff against false accusations of mishandling funds by promoting proper segregation of duties and by providing the tools and resources necessary to handle funds collected. Segregation of duties is necessary to prevent one individual from have responsibility over more than one area of the cash handling cycle—collecting, depositing, and reconciling.

Student activity funds and district funds are subject to regular external and internal audits. Additional internal controls, beyond those detailed here, have been implemented by the District. To ensure these controls are effective, they are not detailed here.

Misuse of district funds or student activity funds and/or failure to comply with defined cash handling procedures and guidelines may result in disciplinary action up to, and including, termination of employment. The District may also report violations to law enforcement.

Questions regarding cash handling procedures must be directed to the Comptroller or Financial Analyst/Grants Manager in the Business Services department.

Throughout this handbook, the following terms may be used interchangeably, and must be interpreted as one in the same: *currency, cash, coin, checks, money orders, funds, money, monies*

REPORTING SUSPICIOUS FINANCIAL-RELATED BEHAVIOR

Reports of suspicious financial-related activity must be made to the following individuals in descending order (i.e. start with the principal/director). If the individual listed is believed to be involved in the suspicious activity, or if a timely response is not received, the behavior must be reported to the next individual.

1. Principal (Director if an ESC employee)
2. Chief Financial Officer (CFO)
3. Superintendent

Suspicious behavior may include, but is not limited to, reports showing a deposit that does not agree with the corresponding receipt; financial-related authorizations made by signature stamp that must be made with an original signature; reports regularly not reconciling to independently-maintained records; unwillingness or hesitation of an individual to provide financial information in a timely manner; unrecognized transfers between student activity accounts.

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STUDENT ACTIVITY FUNDS
FUND 21-New effective 7-1-2019

DEFINITION AND DETERMINATION

The term student (pupil) activity funds is defined by the Wisconsin Department of Public Instruction (DPI):

Student activity funds consist of activities that revolve around a student organization. Disbursement of the organization's moneys is subject to the approval of the student organization its supervisor.¹

Student activities are led by students with oversight from a staff advisor. The students make spending decisions, not staff members. Student activity funds are controlled by the District and, therefore, must abide by the same guidelines and controls put in place for district funds.

When determining whether or not an activity meets the definition of a student activity, these items must be considered:

1. Activity description/purpose.
2. Who determines how funds are spent?
To be classified as a student activity account, students must in charge of determining how funds are spent. Student must approve all purchase requests.
3. Who provides leadership of the activity?
To be classified as a pupil activity account, students must lead the organization. There is likely a leadership structure in place (e.g. president, vice president, treasurer). The advisor provides guidance but does not dictate operations of the group.
4. To whom is membership open?
To be classified as a pupil activity account, membership should be open to all students.
5. Is there a time limit on the activity?
Pupil activity accounts typically intend to exist in perpetuity. Accounts established for a specific purpose or short duration are likely not pupil activity accounts.

Common student activity funds include:

- Student government/council
- Foreign language clubs
- Class of 20XX

MANAGEMENT OF STUDENT ACTIVITY FUNDS

The Governmental Accounting Standards Board issued Statement #84 (GASB 84) in June 2019 with the objective to improve the identification, accounting, and reporting of fiduciary activities. The statement is effective for Wisconsin school district beginning in the 2019-20 fiscal year.

GASB 84 requires a review and identification of all current activities recorded in the fiduciary funds (60, 72, 73, and 76) to determine if they meet the revised definition of a fiduciary activity. The definition of fiduciary activity in GASB 84 is detailed, but in brief it involves funds held by the district in trust or on behalf of an organization, where the district does not have “administrative involvement” in the use of those funds, and those funds are not derived from providing goods and services to the organization.

Student activities are approved by the building principal. Student activities are overseen directly by a certified staff member. This type of oversight moves the accounting of student activity clubs to the 21 fund –donations. Each activity will utilize revenue and expense accounts for the accounting of their fiscal activities.

All payment requests should be signed by the student treasurer of the activity (or other student leader) and must be signed by the activity advisor. Payment requests are then given to the building principal for final review and approval. Student activities are allowed to utilize a school/district credit card with prior approval from the student treasurer, activity advisor, and building principal. Only employees are allowed to check-out school/district credit cards, so student leaders will not be allowed to handle the card. All policies, procedures, and guidelines instituted by Business Services regarding credit card use must be followed.

Checks are prepared by the District Accounts Payable department using the District Check request, with approval of the Activity club advisor, activity club treasurer, school banker/bookkeeper, and school Principal. Credit card purchasing follows the same procedure as check request.

Signature stamps must never be used to authorize payment requests.

School bankers must ensure all transactions are processed timely and accurately.

SUMMARIZED GUIDELINES

This handbook contains detailed procedures for numerous cash handling instances. Below are general guidelines to follow regarding the handling and management of student activity funds.

CRAIG AND PARKER HIGH SCHOOLS

The District employs two fee collection paraprofessionals at each high school who are responsible for the collection and receipting of district and student activity funds. This process, enacted in the fall of 2015, assists instructional staff by removing their cash handling responsibilities and strengthens internal controls.

Staff must not be collecting funds without consent from the building principal in consultation with Business Services staff. Measures must be taken to minimize the instances during which staff other than the fee collectors will be handling money. Unless specifically approved by the building principal and Business Services, all activity funds must be collected by the fee collectors. An automatic exception is made for school stores.

Additional information is available elsewhere in this handbook related to the collection of other funds by the fee collectors.

Each high school employs a banker/bookkeeper who keeps accurate and timely records of deposits and payments for all student activity accounts.

ALL OTHER LOCATIONS

Staff are responsible for the collection of funds from students. Staff must check-out a receipt book from the school banker and issue receipts to students. Staff will need to complete a Deposit Summary Form (DSF) to record the funds being turned over to the designated banker. Ideally, funds will be counted by two individuals before being turned over to the designated banker. If the designated banker is absent at the time of turnover, funds must be sealed in an internal (green) security bag. Supporting documentation must always be provided to the designated banker.

Alternatively, staff may utilize the fee collection envelopes. Envelopes must be sealed in an internal (green) security bag before being turned over to the designated banker.

The designated banker will maintain accurate and timely records of deposits and payments for all student activity accounts. For internal control purposes, this individual should not be collecting payments from students.

PAYMENT REQUESTS

Intended purchases must be initiated by the students within the given activity, and approved by the members of the group prior to purchase. All Check requests should be signed by the student treasurer or other student leader of the activity. The advisor must counter-sign the Check request.

The activity must retain a copy of the invoice/receipt and the bottom copy of the Check request form with their records.

The original Check request form and original invoice/receipt must be given to the building principal. The building principal will review and approve the Check request. The request and supporting documentation will be given to the school banker, who will check the accounting records and process the documents with the District.

In accordance with District policies, staff cannot be reimbursed from student activity funds. Purchases must follow standard District purchasing procedures, which may include utilizing a school/district credit card. Student members of the activity may receive reimbursement, but this practice should not be encouraged.

Additionally, scholarships cannot be paid from student activity accounts. The funds must be transferred from the activity account to the DPI required 72 Scholarship fund.

To utilize a school/district credit card, the student treasurer (or other leader) and the advisor must prepare and sign a Check-Credit card request form and include an estimated dollar amount. The request must be taken to the school banker, who will initial the form verifying funds are available. The request will then be taken to the building principal for signature and the credit card will be checked out in accordance with standard procedures. A District employee must check-out the credit card. A student cannot check-out a school/district credit card. The activity should retain a copy of the payment request and receipts. The original request will stay with the credit card holder. A copy of the Check-Credit request and a copy of the receipts will be retained by the school banker.

ADVISOR/STUDENT RESPONSIBILITIES

Students should view participating in student activities, including the administrative component, to be a valuable lesson. Students should be involved in the record keeping and maintenance of activity records.

Student activity funds should maintain an independent set of financial records (deposits and expenses). These records must be reconciled to the monthly statements provided by the advisor. Any discrepancies must be investigated.

Student activity advisors are provided a binder (“Green Book”) to assist with maintaining accurate financial records.

Business Services and the building principal may complete periodic reviews of student activity records to ensure guidelines are being followed.

DISTRICT FUNDS
FUNDS 10 and 21 (commonly)

DEFINITION AND DETERMINATION

Activities that do not meet the definition of a student activity are considered district activities. These activities are accounted for in the General Fund (Fund 10) or the Special Revenue Trust (Donation) Fund (Fund 21).

Common district activities/funds include:

- Athletics
- Musicals and plays
- Course fees
- Departmental donations (e.g. science, band, choir)

MANAGEMENT OF DISTRICT FUNDS

The School District of Janesville accounts for district funds centrally using an accounting information system called Skyward. Staff at the building level are given access to run reports to determine funds collected and expended.

Requests for payment are made via Check-Credit card request forms. Check-Credit card requests must be signed by the building principal and then are sent to Business Services for processing. Signature stamps must never be used to authorize-Check-Credit card requests. Staff may use their building credit card to make purchases, as long as the request and process follows the credit card guidelines set forth by Business Services.

Checks are prepared by Business Services staff. Ample planning is necessary as checks are generated twice monthly, on the Thursdays prior to the Board meetings with release for pick up or mailing the following Wednesday after Board meeting approval.

SUMMARIZED GUIDELINES

This handbook contains detailed procedures for numerous cash handling instances. Below are general guidelines to follow regarding the handling and management of district funds.

CRAIG AND PARKER HIGH SCHOOLS

The District employs two fee collection paraprofessionals at each high school who are responsible for the collection and receipting of district and student activity funds. This process, enacted in the fall of 2015, assists instructional staff by removing their cash handling responsibilities and strengthens internal controls.

Staff must not be collecting funds without consent from the building principal in consultation with Business Services staff, and approved fundraising form from Administrative Services department. Measures must be taken to minimize the instances during which staff other than the fee collectors will be handling money. Unless specifically approved by the building principal and Business Services, all district funds must be collected by the fee collectors. Certain exceptions apply whereby staff are automatically approved to collect funds from students:

- Work permits
- Transcripts
- Bus passes
- School store
- Parking passes
- Athletic participation fees, passes, and gate receipts
- Musical and other event ticket sales

Additional information is available elsewhere in this handbook related to the collection of other funds by the fee collectors.

Each high school employs a banker/bookkeeper who prepares deposits and conveys the necessary information to Business Services. This individual serves as a secondary fee collector.

ALL OTHER LOCATIONS

Staff are responsible for the collection of funds from students. Staff must check-out a receipt book from the school banker and issue receipts to students. Staff will need to complete a Deposit Summary Form (DSF) to record the funds being turned over to the designated banker. Ideally, funds will be counted by two individuals before being turned over to the designated banker. If the designated banker is absent at the time of turnover, funds must be sealed in an internal (green) security bag. Supporting documentation must always be provided to the designated banker. See

Alternatively, staff may utilize the fee collection envelopes. Envelopes must be sealed in an internal (green) security bag before being turned over to the designated banker.

The designated banker will prepare deposits and convey the necessary information to Business Services. For internal control purposes, this individual should not be collecting payments from students.

CASH HANDLING PROCEDURES

District and Student Activity Funds

The procedures detailed on the following pages are the most-recent procedures in place as of the creation of this handbook. Procedures are subject to periodic review and change by Business Services.

This handbook may not account for all specific cash handling activities. Business Services staff must be consulted when a proposed cash collection activity is not covered by any of the procedures provided in this handbook.

To minimize the necessity of handling cash, the District recommends posting fees on Infinite Campus whenever possible. When Infinite Campus isn't a possibility, staff should recommend that students make payments via check instead of cash.

Staff are expected to abide by these general cashing handling guidelines:

- Funds must not be left unattended/unsecured at any time (e.g. desk drawer, file cabinet)
- Funds must not be kept overnight in classrooms or any other location in the school other than in the safe in the school office or the locked drop box
- Keys to safes and locked files must be controlled and limited to certain individuals with responsibility for handling cash
- Checks must be immediately stamped with the District's restrictive endorsement
- Checks must be deposited quickly to ensure the collectability of funds
- Checks must not be accepted from individuals on the NSF Check List
- Checks must not be post-dated
- Staff must be aware of their surroundings when money is counted
- Funds must be counted in a secure area by two staff members
- Money is not allowed to be taken home by anyone
- Change must not be made out of collected funds
- Collected funds must not be used to pay expenses
- All funds collected must be deposited
- Documentation must exist to demonstrate a chain of custody of funds from the time the funds are collected until they are deposited at a financial institution
- The use of pre-numbered receipts is required

A variety of supplies have been provided by the District for the protection of staff involved in the collection of funds.

Deposit Summary Form (DSF):

Used when staff are collecting and processing funds that will be turned over to another individual, such as the school banker/secretary. This form is not necessary if staff is collecting envelopes that will be turned over and processed by another individual.

Internal Security Bags:

Green in color, these bags are used to securely hold funds before being turned over to the school banker/secretary. These bags are also used to hold Additional Student Collection envelopes that are collected in classrooms. Staff must remember to completely seal the bag prior to turning it over to the school banker/secretary, and must remove the bag tag containing the bag ID.

Additional Student Collection envelopes:

Primarily used at the elementary and middle schools, these envelopes allow for the easy collection of funds from students. By using these envelopes, classroom staff are able to avoid having to write receipts to each student. These envelopes are typically processed by the school banker/secretary or they are sent to Business Services for processing.

Examples of these and other documents are available at the end of this handbook.

HIGH SCHOOL RECEIPT COLLECTION

The procedures detailed below are applicable to a quasi-manual process of collecting funds from students and issuing receipts.

During busy collection times, both Fee Collection Paraprofessionals (Fee Collectors) may collect funds and issue receipts, and subsequently update the collection spreadsheet.

BUILDING STAFF:

- Ensure monies to be collected have been properly approved
- Alert Fee Collectors to expect payment from students (activity/account name, description, amount)

COLLECTORS (JOINTLY):

- At beginning of collection:
 - Count beginning cash to ensure the proper amount is present
- At end of collection:
 - Count out start-up cash and retain in cash box
 - Count funds collected for the day
 - Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit.
 - Retain bottom copy of DSF in cash box
 - Deliver funds collected and remaining DSF to banker
 - If banker is absent when making deposit:
 - Seal DSF, a detailed listing or tape of the breakout of the denominations and change, of funds collected in an internal (green) security bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and attach to your copy of the DSF
 - Place sealed bag in the secured drop box
 - Distribute forms/documents collected from students to the appropriate staff
 - Filter the collection spreadsheet and email appropriate staff a daily listing of payments collected

FEE COLLECTOR #1:

- Collect funds from student and any other documentation (e.g. order form, permission slip, etc.)
- Issue a pre-numbered receipt to student at time of collection
- Make cash/coin change as necessary

FEE COLLECTOR #2:

- Update collection spreadsheet simultaneously

BANKER:

- Filter spreadsheet to determine the funds required to be deposited to district accounts vs. student activity accounts
- Prepare the necessary bank deposits as normal
- Reconcile the Fee Collectors' receipt books daily
- Apply payments in Infinite Campus (when applicable)

ENVELOPE COLLECTIONS

The District has provided envelopes to schools to assist in collection funds from students in lieu of a building staff member utilizing a receipt book. The process centralizes the processing of funds collected and minimizes the number of staff members handling cash. School secretaries have the option of sending envelopes to Business Services for processing during high volume times at the school. This can result in a delay of a week or more between when the teacher turns the envelopes over to the secretary and when the teacher receives the receipts.

TEACHER/BUILDING STAFF:

- Ensure monies to be collected have been properly approved (e.g. field trip approval process)
- Disburse collection envelopes to students
- Obtain a current class roster from Infinite Campus
- Receive funds from students via collection envelopes:
 - Update the roster to include the date received and the envelope number
 - Initial the envelope corresponding to the Staff Receiving Initials line
 - Do not open the envelopes nor remove the receipt
 - After collecting for the day, make a copy of the roster
 - Place the copied roster and envelopes collected inside an internal (green) security bag
 - Tear off the bag ID tag and retain with the roster
 - Sign bag into school safe or place sealed bag in secured drop box if secretary is unavailable
- Once the envelopes have been processed, teacher will receive the receipts from the envelopes
- Distribute receipts to the students

SECRETARY/BANKER:

- If envelopes will be processed at the school:
 - Sign the internal (green) security bag out of the safe
 - Open each envelope and verify the amount enclosed agrees to the amount written on the envelope
 - Initial the envelope corresponding to the Staff Depositing Initials line
 - Remove the receipt portion of the envelope
 - Apply the payment against the Infinite Campus fee (when applicable)
 - Print a report of students paying via Infinite Campus (when applicable)
 - Verify the receipts per Infinite Campus equal the sum of cash, coin, and checks
 - Sign and date the report indicating your agreement
 - Prepare a bank deposit in accordance with normal procedures
 - Scan a copy of the deposit slip, original roster, and Infinite Campus report (when applicable) to Business Services
- If envelopes will be processed by Business Services:
 - Sign the internal (green) security bag out to the district courier
 - Receipts will be returned to the necessary staff member by Business Services
 - Processing of envelopes by the ESC can result in a delay of at least a week

BUSINESS SERVICES (WHEN SCHOOL OPTS NOT TO PROCESS THE ENVELOPES):

- Open each envelope and verify the amount enclosed agrees to the amount written on the envelope
- Initial the envelope corresponding to the Staff Depositing Initials line
- Remove the receipt portion of the envelope
- Compile the receipts and place in the inter-school mail to be returned to the teacher
- Apply the payment against the Infinite Campus fee (when applicable)
- Print a report of students paying via Infinite Campus (when applicable)
- Verify the receipts per Infinite Campus equal the sum of cash, coin, and checks
- Sign and date the report indicating your agreement
- Prepare a bank deposit in accordance with normal procedures
- Retain a copy of the deposit slip, original roster, and Infinite Campus report (when applicable)

RECEIPT BOOK CHECK IN AND OUT

When staff are collecting funds without the use of the collection envelopes, receipts must always be issued (with limited exceptions). The procedures below must be followed during these instances.

TEACHER/BUILDING STAFF:

- Ensure monies to be collected have been properly approved
- Prior to collection, check-out a receipt book from your school banker/secretary
- Follow any necessary procedures established for the collection of these funds
- Do not remove the permanent (yellow) receipt from the book
- To void a receipt, retain both copies of the receipt and write VOID and include a brief note for why the receipt is being marked VOID
- When collection has concluded, return the receipt book to the school banker/secretary
- The school banker/secretary will reconcile the receipts issued

BANKER/SECRETARY:

- Complete the Receipt Book Log each time a receipt book is checked out:
 - Teacher must review the starting receipt number and information is correct on the log
 - Teacher will initial the log acknowledging the information is accurate
 - Teacher receives the receipt book
- Update the Receipt Book Log each time a receipt book is checked in:
 - Teacher must review the ending receipt number and information is correct on the log
 - Teacher will sign the log acknowledging the information is accurate
 - Teacher returns the receipt book
- Reconcile the receipt book and log
 - Sum the amount of receipts issued while the log was checked out
 - Log the necessary information for the deposits received applicable to the period this book was checked out
 - Compare the total receipts issued to the total deposits received
 - If receipts issued total less than deposits received:
 - Inquire why receipts were not issued for all money received
 - Document the response
 - Follow procedures to report suspicious behavior (if applicable)
 - If receipts issued total more than deposits received:
 - Inquire why receipts were issued but funds were not deposited
 - Document the response
 - Follow procedures to report suspicious behavior (if applicable)

START-UP CASH

Rev. 01/2/2020

The amount of start-up cash that can be made available for both district activities and student activities is determined by Administrative Regulation².

For district activities, ample planning is necessary to request start-up cash as checks are generated twice monthly, on the Thursdays prior to the Board meetings, with release for pick up the following Wednesday morning after the Board approval from prior evening. Similar consideration must be given for start-up cash for student activities.

BUILDING STAFF/REQUESTOR:

- For district activities:
 - Complete a district Check request form specifying the event name/description, date of event, copy of the fundraising approval form, and name of the individual who will be picking-up the check to obtain the cash
 - Check request must be signed by the person responsible for the start-up cash and the building principal
 - Business Services will code with the request with the correct account number once received
 - The check will be available for pick up at the ESC by the afternoon the day before the event
 - The check will need to be cashed at either JPMorgan Chase Bank locations: 1201 N. Wright Road or 8 North Arch Street.
 - Staff member must have their school/district ID and state ID (driver license) to cash the check
- For student activities:
 - Complete a Check request form specifying the event name/description, date of event, copy of fundraising approval form, and name of the individual who will be cashing the check to obtain the cash
 - Payment request must follow normal student activity payment request procedures
- Cash must be immediately taken to the school and placed in the safe until the event
- At the conclusion of the event, include the start-up cash in the event's deposit, and must clearly note it is a return of the start-up cash by using the account **10 A 711210** and amount of start-up cash.

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- For clarity purposes, start-up cash must be deposited separate from any revenue generated during the event
- Supporting documentation would include the separate DSF from the event

² Administrative Regulation 3470.1

NORMAL DISTRICT DEPOSIT PROCEDURES

For Bankers and Secretaries

Rev. 03/29/2016

Throughout this handbook, the phrase “normal district deposit” will be used. The procedures below represent the normal district deposit procedures. This refers to depositing any district funds—not student activity funds.

The term “supporting documentation” used below refers to any documentation received from another staff member that substantiates the funds received. Commonly, this would be a POS report for book fairs, a listing of students paying a fee/fines, an instrument rental agreement, or a class roster.

BANKER/SECRETARY:

- When funds are received in person:
 - Ensure staff has provided supporting documentation
 - Ensure staff has completed and signed the Deposit Summary Form (DSF)
 - If two staff members (aside from yourself) have already counted the funds and signed the DSF, you and the staff member may decide whether to count the funds immediately, or sign them into the safe to be handled later
 - If only one staff member (aside from yourself) has counted the funds and signed the DSF, you must count the deposit the presence of the staff member
 - Complete the gray shaded area of the DSF
 - Sign the DSF acknowledging amounts agree
 - Issue a pre-numbered receipt to the staff member
 - Record the receipt number on the DSF

- When deposit is made via secure drop box:
 - Open drop box daily and transfer sealed bags to school safe
 - When ready to make the deposit, obtain the sealed bag from safe
 - Verify DSF is visible through the bag and that two individuals signed the form
 - If two did not sign the DSF, ask the staff to meet with you to count the deposit
 - Do not open the bag until the staff is in your presence, then proceed as normal
 - Allow the staff the opportunity to review the bag to ensure it is still sealed
 - Open the sealed bag and remove contents
 - Recount the deposit and complete the gray shaded area of the DSF
 - Sign and date the DSF acknowledging amounts agree
 - Issue a pre-numbered receipt to the staff
 - Record the receipt number on the DSF

- For both methods:
 - Prepare a district bank deposit slip and place the original deposit slip, cash, checks, and coin in a bank deposit bag and sign into the safe for courier pick-up
 - Attach copy of the supporting documentation and a copy of the DSF to a copy of the deposit slip, and file this documentation by date of deposit
 - Scan the third copy of the bank deposit slip, the original (white copy) DSF, and original supporting documentation to Business Services using desktop scanner.

COINAGE

Rev. 01/02/2020

Beginning July 1, 2015, no more than \$2 in coinage may be placed in JPMorgan Chase Bank deposit bags with other deposit items. Two options exist when over \$2 in coinage is collected: (1) special deposit to JPMorgan Chase Bank, or (2) a separate deposit to Blackhawk Community Credit Union.

JPMORGAN CHASE BANK:

- Banker will segregate the coinage into its own bank deposit bag
- The coinage bag must include the standard label and the following must be written on the front:
 - Date
 - Dollar amount of coins
 - School name in the Store Number box
- Place the complete and sealed coinage bag in in the top portion of a second bag along with any cash
- The bottom portion of the bag will still include all checks, paperwork, and the deposit ticket
- Seal both the top and bottom compartments of the bag
- Ensure the outside bag is labeled and the following is written on the front:
 - Date
 - All necessary dollar amounts
 - School name in the Store Number box
- Follow the standard procedures for signing the bag back into the safe for courier pickup

BLACKHAWK COMMUNITY CREDIT UNION (BHCCU):

- Deposit must remain in the same condition as it was received from the individual collecting the funds (sealed in an internal, green security bag)
- When ready to be deposited, bag must be signed out of the safe
- Two staff members must take the sealed bags to a BHCCU branch
- At the branch, staff members will open the bag and place the coin in the counting machine
- Staff members will take BHCCU deposit ticket from the machine using the District's checking account 26870 and proceed to a teller.
- Coinage must be deposited into the District checking account—it cannot be returned in cash
- If cash or checks were in the sealed security bags, they must also be deposited into the account at the same time
- Send Business Services the original receipt and other normal supporting documentation

ATHLETIC EVENTS

Rev. 03/29/2016

Individuals involved in the selling and custody of tickets for athletic events must maintain effective control over the tickets. In essence, the tickets are cash, and any tickets disbursed without payment results in lost revenue. The Athletic Department secretary should not be involved in the sale of tickets.

The district credit card reader may be checked out to process credit card payments. When utilized, the purchaser must still be given tickets for entry into the event.

TICKET SELLER:

- When obtaining ticket roll and starting cash:
 - Verify the first ticket number written on the envelope is the number immediately preceding the first ticket of the roll
 - Verify this number agrees to the ticket stapled to the envelope
 - Initial next to the ticket number indicating you agree
 - Recount the starting cash in the presence of the Athletic Department secretary or other individual giving you the cash
 - Initial next to the starting cash amount indicating you agree
 - Properly safeguard the cash at all times
- At conclusion of event or when ticket window closes:
 - Remove the ending ticket from the roll and record the number on the envelope; place the ticket in the envelope
 - Calculate the number sold by deducting the starting number from the ending number and subtracting one
 - Ending - Starting - 1 = # of tickets sold
 - Calculate the Net Gate Receipts by multiplying the tickets sold by the ticket price
 - Using smaller bills, count out the starting cash amount and clip separately
 - Count and record the remaining cash/coin on the envelope, add to this amount the total of the credit card transactions as determined from the settlement report
 - This amount should agree to the Net Gate Receipts
 - Sign and date the envelope
 - Place all cash and coin back into the envelope; do not seal the envelope at this time
 - Request the AD/game manager/administrator recount the cash in your presence and sign the form as well
 - Completely seal and close the envelope
 - Ensure the envelope and all contents are returned to the school secured drop box after the event

TICKET TAKER:

- Record the date, sport, schools involved, and your name on the envelope
- Count all tickets collected by category and record on the envelope
- Seal all tickets in the envelope and sign the envelope
- Turn the envelope into the Athletic Director/game manager/administrator

ATHLETIC DIRECTOR (AD)/GAME MANAGER/ADMINISTRATOR:

- At the event:
 - Recount the cash from the ticket seller before the envelope is sealed
 - Sign the envelope indicating you agree with the amounts (starting cash and ticket sales)
 - Deliver the sealed envelope to the secure drop box within the school
- During the deposit process:
 - If two individuals did not sign the envelope, the Athletic Department secretary will ask for you to be present when counting that envelope
 - You will be issued a receipt, which must be retained and filed in a logical manner
 - After receiving the receipt, compare the number of tickets collected for that event to the total amount deposited
 - The number of tickets collected multiplied by the ticket price should equal the total deposit

ATHLETIC DEPARTMENT SECRETARY:

- Banker opens drop box daily and transfers envelopes to school safe
- When ready to make deposits, obtain envelopes from safe
- Verify envelope is signed by two individuals
- If two individuals did not sign the envelope, request the AD count the deposit with you
 - Do not open the envelope until the AD is in your presence, then proceed as normal
 - Allow the AD the opportunity to review the envelope to ensure it is still sealed
- Open the sealed envelope and remove contents
- Sign and date the envelope indicating it was sealed before you opened it
- Verify the ending ticket is the one immediately preceding the first ticket on the returned ticket roll
- Recount the cash, verifying the amount agrees to the starting cash and to the amount expected for ticket sales
- Initial and date next to the Total To Be Turned In and the starting cash amount
- Issue a pre-numbered receipt to the AD
- Enter the receipt number on the envelope
- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Retain a copy of the envelope and attach to a copy of the deposit slip
- File documentation in a logical manner
- Original deposit slip, cash, checks, and coin are signed into the safe for courier pick-up
- Send the original envelope and a copy of the deposit slip to the ESC Athletic Department
- Scan the bank deposit slip and supporting documentation to the Business office

ATHLETIC PARTICIPATION/PASS FEES

Participation fees should be assigned to students in Infinite Campus to allow families the opportunity to pay online via the roster turned in from the Coach of the sport.

Cash and check payments for Participation fees should be made to the Athletic Department secretary at the respective school due to registration requirements.

The Athletic pass fees are an optional fee in IC.

Parents of current students or students can purchase a pass online, and come get their sticker at either High School Athletic office or the ESC.

A student could pay a fee para, and go to Athletic office to receive the pass.

ATHLETIC DEPARTMENT SECRETARY:

- Collect funds from students/parents
- Issue pre-numbered receipts to students/parents at time of collection
- Enter payment information into Infinite Campus-if parent of current student
- Generate an Infinite Campus report detailing the payments received for the current day-if sold to parent of a current student.
- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the report generated from Infinite Campus

ATHLETICS (NON-EVENTS)

These procedures must be followed when a coach is collecting funds from students for an approved purpose other than participation fees. At the high school level, any additional funds must be collected by the Fee Collectors, if possible.

Booster Clubs may be utilized for these types of miscellaneous collections, but coaches should still keep adequate documentation. If funds are going to a Booster Club, policies and procedures established by the Club must be followed.

COACH:

- Collect funds from students or other sources
- Issue pre-numbered receipts to students at time of collection
- Prepare listing of students from whom payment was received or other listing explaining source of funds
- Coach completes and signs Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Coach requests a second individual (another coach, teacher, parent, or student) count the deposit and sign the DSF as well
- Coach writes the proper district account number on the DSF
- Coach retains bottom copy of the DSF and a copy of any supporting documentation
- Coach delivers cash/checks along with remaining DSF and documentation to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when coach attempts to make deposit:
 - Coach must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and checks/cash/coin in internal (green) security bag
 - Ensure the DSF is visible through the bag
 - Write your name and name of sport on the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - If two individuals did not sign the DSF, the banker will request you return to count the deposit with them
 - The banker will count the funds and issue a receipt
- Coach receives deposit receipt from banker

ATHLETIC DEPARTMENT SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the listing of students and explanation of funds

BOOK FAIRS

These procedures must be followed for approved school-run book fairs. If a book fair is hosted by a PTA/PTO, their staff/volunteers must handle the funds. The Administrative and Human Services department oversees the approval of fundraising activities and requires a fundraising approval form be submitted prior to raising any funds.

BUILDING STAFF:

- During the sale:
 - Follow proper procedures for recording sales and issuing receipts through the vendor's point-of-sale (POS) system
 - Cash and checks must be secured in the school safe nightly
- At the conclusion of the book fair:
 - Generate a report from the POS system showing the amount of sales by cash, check, and credit card
 - A separate DSF must be completed for the return of start-up cash
 - If the staff working are unable to reconcile and do the deposit on the closing day:
 - Print a report from the POS system and place all the cash and checks and a copy of that report in an internal (green) security bag
 - Tear off and retain the bag ID tag
 - The bag must be initialed by the staff member responsible for the book fair and taken to the school banker and signed into the safe
- When ready to count the funds, two staff must:
 - Obtain the bag from the school safe and ensure the bag has not been tampered with and that the bag ID matches the tag ID
 - Complete and sign the Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF and a copy of the POS report
 - Deliver funds along with remaining DSF and POS report to banker
 - If two people have not counted and signed the DSF, the deposit must be counted in presence of the banker to ensure both parties agree on the amount
 - Banker will issue a receipt for the amount of cash and checks received
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal the DSF, a detailed listing or tape of the breakout of the denominations and change, POS report, and funds in provided security bag
 - Write your names and "book fair" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - If two individuals did not sign the DSF, the banker will request you return to count the deposit with them
 - The banker will count the funds in your presence and issue a receipt
- Staff receives deposit receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the POS report

BOOK ORDERS

12/17/2015

These procedures must be followed when staff are distributing and collecting book orders. These funds must not be managed by an individual staff member (i.e. deposited into an individual's bank account and paid for via personal check or personal credit card). Funds collected must follow District-established procedures to protect all staff involved.

When possible and practical, staff should encourage book orders be placed online directly by families. When this isn't possible, payment should be requested via check made payable to the School District of Janesville.

Once book order monies have been collected, teachers may utilize their school credit card to place the order online. Alternatively, teachers may request a check be written to Scholastic and sent with the order forms.

If a check is received made payable to Scholastic, teachers should make an effort to obtain a replacement check payable to the School District of Janesville. If this isn't possible, the check must be sent to Scholastic and applied against the order.

After collecting book orders and funds, school staff must place the order with Scholastic. At this time, payment may be made via school/district credit card or via district check. If a check is received from a family and is made payable to Scholastic, this amount must be reduced from the amount the District needs to pay to Scholastic via school/district credit card or district check.

When paying via school/district credit card: The amount of the charge must equal the amount deposited (i.e. it must exclude any order related to checks payable to Scholastic). A separate order, therefore, will need to be completed for any checks payable to Scholastic and mailed separate. Building staff may place the separate order and mail the check(s) to Scholastic.

If a district check is requested instead of a credit card: Checks made payable to Scholastic must be attached to and sent with the Check request form. Accounts Payable will mail both the district check and personal checks from families with the order.

TEACHER:

- Follow envelope collection or receipt book procedures defined in this handbook

SECRETARY/BANKER:

- Follow envelope collection and normal deposit procedures defined in this handbook

BUS PASS (SEMESTER)

Schools must place adequate controls over bus passes to ensure all passes received are eventually sold and that unsold passes are safeguarded from misappropriation.

BUILDING STAFF:

- Collect funds from students
- Issue pre-numbered receipt to student at time of collection
- Place sticker on student ID
- Using the log provided, compile a listing of students receiving bus passes
 - Be sure to complete all fields of the log, including payment method
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "bus passes" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker
- Secretary to the CFO handles distributing and reconciling bus passes
- Coordinate with school secretary/banker to determine students who paid online
- Monthly, Secretary to the CFO must be provided an email of your semester bus log to verify amount sold, and to whom
- Unsold semester bus passes must be returned to the Secretary to the CFO when requested (approximately mid-semester), and must provide a final log sheet

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of students purchasing bus passes

BUS TOKENS

Rev. 03/17/2017

Schools must place adequate controls over bus tokens to ensure all tokens received are eventually sold and that unsold tokens are safeguarded from misappropriation. Daily deposit of bus token funds is not necessary as long as funds are secured nightly in the school safe. Deposits must be made biweekly, at a minimum. Bus tokens must be stored in a locked and secure location at all times. Bus tokens are subject to periodic internal audit.

REQUESTING TOKENS:

- Prepare a district Check request form at least two weeks prior to needing the tokens
 - Vendor will be the School District of Janesville
 - Enter the desired quantity of bus tokens in increments of 100
 - Obtain the building principal's signature
 - Retain the pink copy
- Submit the signed Check request form to the Secretary to the CFO
- Tokens will be sent to the requestor via the District courier
- Upon receipt of the tokens, count them to verify the quantity

TOKEN SELLER:

- Collect funds from students
 - While receipts are not required, it may be helpful to maintain a tally sheet (optional)
- When preparing a deposit, follow the subsequent procedures
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the tally sheet (if maintained)
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, tally sheet, and funds in an internal (green) security bag
 - Write your name and "bus tokens" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the DSF and the tally sheet (if maintained)

CONCERT DONATIONS

12/17/2015

Free-will donations collected at vocal and instrumental music concerts must follow these procedures. Separate procedures exist and must be followed when tickets are sold for an event.

Business Services recommends the use of a locking box when collecting free-will donations. Additionally, two adults should oversee the collection container throughout the collection period. After collection, proceeds must be counted and processed immediately, or sealed in a green (internal) security bag and placed in the school drop box to be processed later.

VOLUNTEERS/STAFF:

- Collect funds following guidelines above
- When collection has concluded, either:
 - Seal the funds in an internal (green) security bag, tear off and retain the bag ID tag, and place the bag in the school drop box, and return to the school banker to retrieve the sealed bag and process the funds; or
 - Process the funds immediately (next step)
- When ready to process the funds collected:
 - Two staff must be present when opening the box or bag
 - If two staff are not available, the box or bag must be opened and counted in the presence of the banker to ensure both parties agree on the amount
 - Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF
 - Deliver cash/checks along with DSF to banker
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, and funds in an internal (green) security bag
 - Write your name and a brief description of the collection on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - The banker will count the funds
 - Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would only include the signed DSF in this instance

COURSE/EXAM FEES

NOTE AT THIS TIME THE DISTRICT DOES NOT HAVE ANY COURSE FEES, ALL EXAM FEES ARE COLLECTED BY A THIRD PARTY EXAM TESTING SOFTWARE DIRECTLY FROM PARENTS.

Wisconsin State Statutes, Department of Public Instruction guidance, and Board Policy govern the fees that can be assessed for students to take a given class. Fees cannot be collected unless reviewed and approved by the Board of Education³. Generally, fees can only be assessed for supplies the students will consume during that course. Fees collected must be spent on the specified course during the school year collected. Purchases are requested/initiated via the prescribed District purchasing procedures.

If a fee is approved, it must be collected by the Fee Collectors at the high schools or via the Additional Student Collections envelopes at other locations. If an envelope cannot be used, the procedures below must be followed.

TEACHER/BUILDING STAFF:

- Ensure fee to be collected has been properly approved
- Obtain a current class roster from Infinite Campus
- Collect funds from students
 - Issue pre-numbered receipts to students at time of collection
 - Indicate on the class roster if the student paid with cash or check, the date paid, and amount paid
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the roster
- Deliver funds collected along with DSF and roster to secretary
- Deposit must be counted in presence of the secretary to ensure both parties agree on the amount
- Banker will issue a receipt for the amount of cash and checks received
- If the secretary is absent when teacher attempts to make deposit:
 - Teacher must seal DSF, a detailed listing or tape of the breakout of the denominations and change, roster, and funds collected in an internal (green) security bag
 - Write your name and the course name on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the secretary upon their return and verify the bag is still sealed, not tampered with, and that the bag ID agrees
 - The banker will count the funds in your presence and issue a receipt
- Teacher receives receipt from secretary and retains along with the DSF copy and roster

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the class roster

³ Board Policies 3222 and 5700

DONATIONS

Donations and gifts must only be accepted if they satisfy the requirements set forth in Board Policies 1351 and 1352, and any other Board Policies, Administrative Regulations, or best practices that apply. The Administrative and Human Services department oversees the approval of fundraising activities and requires a fundraising approval form be submitted prior to raising any funds.

If the donor asks for a receipt for tax reasons, provide the donor information, documentation sent requesting the donation, documentation received with the donation, and a copy of the check to the Comptroller.

BUILDING STAFF:

- Collect or receive funds from source
- Issue pre-numbered receipts (when practical)
- Create a listing of donations received
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "donations" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of donations received
- If the donations are for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

FUNDRAISING (ORDER FORMS)

Building staff must ensure the fundraising activity has been approved by all necessary parties in accordance with Board Policies, Administrative Regulations, and best practices. The Administrative and Human Services department oversees the approval of fundraising activities and requires a fundraising approval form be submitted prior to raising any funds.

These procedures apply to instances where a student sells items to outside individuals and submits an order form along with payment from each purchaser.

At the high schools, funds will be collected by the Fee Collectors. At all other locations, a teacher will likely be the individual gathering order forms and collecting funds from students.

BUILDING STAFF:

- Collect or receive funds from students
- Issue pre-numbered receipts (or consider utilizing the collection envelopes)
- Create a listing of students and amounts received
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name, the activity/group name, and "fundraising" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of students and amount sold by student
- If the fundraising is for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

FUNDRAISING (EXTERNAL ORGANIZATION)

03/29/2016

Building staff must ensure the fundraising activity has been approved by all necessary parties in accordance with Board Policies, Administrative Regulations, and best practices. The Administrative and Human Services department oversees the approval of fundraising activities and requires a fundraising approval form be submitted prior to raising any funds.

These procedures apply to instances where a student solicits donations on behalf of a not-for-profit organization.

When available, online donations should be encouraged. Donations via check (payable to the not-for-profit organization) should be encouraged if online donations are not accepted. Checks should not be payable to the District. Cash donations should be discouraged.

Staff and volunteers must ensure adequate control over the funds at all times. Two staff or volunteers must be present during the processing of donations received.

STAFF OR VOLUNTEER:

- Collect or receive funds from students
- Open the envelope, if applicable, and ensure the total checks and cash agree to the listing of donors
- Place your initials on the form received from the student indicating you agree with the total amount
- When cash is received:
 - A receipt must be issued to the student for the cash amount only
 - The description on the receipt must be “cash donations collected on behalf of <name of organization>”
 - List on the donation form or envelope the amount received in cash, checks payable to the organization, and checks payable to the District (this is not necessary when only checks payable to the organization are received)
- To process checks received that are payable to the organization:
 - Seal these checks in an internal (green) security bag
 - Write your name, the activity/group name, and "fundraising" on the bag
 - Tear off the bag ID tag and retain
 - Deliver bag to banker or place sealed bag in secured drop box
- When cash and/or checks payable to the District are received, produce a copy of that student's donation form
- Two individuals must complete and sign a Deposit Summary Form (DSF) for the amount of cash and checks payable to the District (do not include checks payable to the organization)
- Retain bottom copy of the DSF
- Deliver cash and any checks payable to the District along with DSF and copies of the donation forms to banker
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, attach a detailed listing or tape of the breakout of the denominations and change, donation form copies, and funds in an internal (green) security bag
 - Write your name, the activity/group name, and "fundraising" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box

- Staff receives receipt from banker for the amount of cash and checks payable to the District

REMITTANCE TO THE NOT-FOR-PROFIT ORGANIZATION:

- Prepare a district Check request form using the appropriate district general ledger account
- Attach the listing, which includes only the cash and checks payable to the District
- Principal will sign the Check request and will forward to the ESC for payment, or staff will utilize the school's credit card (if available and properly authorized)
- If forwarding the Check request to the ESC for payment, also include the checks payable to the organization and any other documentation required to be sent
- If processing the payment via credit card, building-level staff are responsible for remitting the checks payable to the organization

BANKER/SECRETARY:

- Prepare a bank deposit for the cash and checks payable to the District following normal district deposit procedures as detailed in this handbook
- At the middle and high schools, fundraising may be completed for student activities, in which case the deposit must be made to the activity bank account instead
- Supporting documentation would include a listing of students and amount collected by student

GIFT CARD SALES

Gift cards are sold as a component of the Bags of Hope fundraiser only. The District must have adequate controls over the sale and distribution of gift cards. These gift cards must not be given to the purchaser unless it is known that they have paid the full amount.

BAGS OF HOPE POINT PERSON:

- Collect or receive funds from individual and ensure their order has been recorded via the proper Bags of Hope protocol
- Issue pre-numbered receipts (or consider utilizing the collection envelopes)
- Create a listing of individuals and amounts received
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "gift cards" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of individuals and amounts paid
- If the gift card sale is for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

INSTRUMENT RENTAL

Rev. 03/29/2016

Whenever possible, students should be encouraged to pay this, and other fees, online. At the high schools, fees paid via cash and check will be collected by the Fee Collectors.

At the elementary and middle schools, the student may remit payment via envelope to the homeroom teacher instead of leaving band class to visit the school banker/secretary. When this occurs, the banker/secretary will process payment and will notify the teacher with the payment details.

TEACHER:

- Student brings signed rental agreement and cash/check or receipt of online payment to teacher
- Teacher writes serial number of instrument and method/amount of payment on the agreement
- Teacher retains bottom copy of rental agreement and the original (top) copy
- Send the student to the school office to complete the financial transaction
- Teacher sends the original agreement to the Department of Learning and Instruction.

BANKER/SECRETARY:

- Ensure amount per the rental agreement agrees to amount being paid by student
- Issue a pre-numbered receipt to the student
- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a copy of the rental agreement

JEANS DAY PASSES

The Additional Student Collections envelopes can be utilized to collect jeans day funds from staff members in lieu of issuing pre-numbered receipts. Each building must appoint a staff member to collect and process jeans day funds. This should not be the building principal, secretary, or banker.

BUILDING STAFF:

- Collect funds from staff
- Open each envelope and verify the amount enclosed agrees to the amount written on the envelope
- Initial the envelope corresponding to the Staff Depositing Initials line
- Remove the receipt portion of the envelope
- Create a list of staff paying
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "jeans day" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of staff paying
- If the jeans day funds are for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

LMC/LIBRARY/TECH FINES

Rev. 01/02/2020

All LMC/Library/Tech fines and fees will be processed by a Destiny invoice from the school Librarian/Innovator.

(See Device, Textbook, and Library Fine Collection Procedures- Reference document)

Late charges will offset the building LMC/library budget.

LMC book fines will be used to re-order the book.

Tech fines are deposited into a District revenue account for later revision to IT budget.

LIBRARY STAFF:

- Collect funds from students or issue invoice to be taken to fee para, or paid online.
- Issue pre-numbered receipts to students at time of collection
- Generate a listing of students paying fines
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to secretary
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- Banker will issue a receipt for the amount of cash and checks received
- If the banker is absent when staff attempts to make deposit:
 - LMC staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in internal (green) security bag
 - Write your name and "LMC fines" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed, has not been tampered with, and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- LMC staff receives deposit receipt from banker

- If the fine is related to a lost or damaged book:
 - A replacement book must be purchased
 - The student must be charged the exact cost of that replacement
 - To order a replacement, complete a district purchase request form and follow standard procedures
 - Attach a copy of the Destiny receipt to the purchase request
 - Write the student's name on the purchase request form

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of students paying fines

LOST ID FINES

Lost ID fines will be collected by library personnel, except at the high schools.

BUILDING STAFF:

- Collect funds from students
- Issue pre-numbered receipt to student at time of collection
- Follow typical procedures for creation of the replacement ID
- Generate a listing of students paying fee
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "ID fees" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of students paying fines

MINIMAL-VALUE COLLECTIONS

12/17/2015

While a generic term, this procedure may encompass a number of collections that occur in schools on the day of an event for which record of who made payment is not needed. This procedure must only be followed when the amount collected per student/staff is \$5 or less. The most-common example may be hosting a hat/clothing day, whereby students/staff pay to wear something as a fundraiser.

BUILDING STAFF:

- Collect funds from students
 - Preferably, collection will occur via locking boxes (same as penny wars) or via green security bags
 - If security bags are utilized, the bag must be sealed as soon as collection has completed and be processed or signed into the school safe as soon as possible
- When ready to process the funds collected:
 - Two staff must be present when opening the boxes or bags
 - If two staff are not available, the boxes or bags must be opened and counted in the presence of the banker to ensure both parties agree on the amount
 - Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF
 - Deliver cash/checks along with DSF to banker
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, and funds in an internal (green) security bag
 - Write your name and a brief description of the collection on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - The banker will count the funds
 - Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would only include the signed DSF in this instance
- If the fundraising is for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

MUSICALS AND PLAYS

Rev. 03/29/2016

Individuals involved in the selling and custody of tickets for the event must maintain effective control over the tickets. In essence, the tickets are cash, and any tickets disbursed without payment results in lost revenue for the event. The director or coordinator should not be involved in the sale of tickets but should maintain custody of the tickets.

The concluding ticket sales reconciliation is necessary as it compares the individuals actually attending the event to the actual revenue received. The number of individuals attending should never exceed the minimum level of expected revenue (after taking complimentary tickets into account).

The district credit card reader may be checked out to process credit card payments. When utilized, the purchaser must still be given tickets for entry into the event.

TICKET SELLER:

- When obtaining ticket roll and starting cash:
 - Verify the first ticket number written on the envelope is the first ticket being sold
 - Initial next to the ticket number indicating you agree
 - Recount the starting cash in the presence of the staff who gave you the cash
 - Initial next to the starting cash amount indicating you agree
 - Properly safeguard the cash at all times
- At conclusion of event or when ticket window closes:
 - Record the number of the last ticket sold
 - Calculate the number sold by deducting the starting number from the ending number and adding one (Ending - Starting + 1 = # of tickets sold)
 - Calculate the Net Ticket Receipts by multiplying the tickets sold by the ticket price
 - Using smaller bills, count out the starting cash amount and clip separately
 - Place the start-up cash in a cash box or envelope and safeguard it between performances
 - Count and record the remaining cash/coin on the envelope, add to this amount the total of the credit card transactions as determined from the settlement report
 - This amount should agree to the Net Ticket Receipts
 - Sign and date the envelope
 - Place cash and coin back into the envelope; do not seal the envelope at this time
 - Request a second adult recount the cash in your presence and sign the form as well
 - Completely seal and close the envelope
 - Ensure the envelope and all contents are returned to the school secured drop box

TICKET TAKER:

- Record the date, event, and your name on the envelope
- Count all tickets collected by category and record on the envelope
- Seal all tickets in the envelope and sign the envelope
- Deposit the envelope into the school secured drop box

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the log of tickets sold and collected

TICKETS GIVEN TO OUTSIDE PARTIES TO SELL:

- When delivering tickets:
 - Log the external party's name on the Outside Ticket Sales log
 - Record the first ticket number, the last ticket number, and the number of tickets delivered
 - Initial the log on that line
 - Request a representative of the business/organization sign and date the log confirming receipt of the tickets
 - Update the Internal Tracking of Outside Ticket Sales spreadsheet, if being used
- When retrieving unsold tickets and cash:
 - Record the first ticket number, the last ticket number, and the number of tickets retrieved
 - Initial the log on that line
 - Request a representative of the business/organization sign and date the log confirming the unsold tickets
 - Calculate the total number of tickets sold (difference between those delivered and retrieved)
 - Calculate the total amount of cash that should be obtained from the organization/business
 - Count the cash received from the organization/business, in their presence, to verify all cash has been received
 - Update the Internal Tracking of Outside Ticket Sales spreadsheet, if being used
- When depositing these funds:
 - Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF and a copy of the log
 - Delivers cash/checks along with DSF and log to banker
 - Deposit must be counted in presence of the banker to ensure both parties agree on the amount (unless two staff members have already counted the deposit)
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, log, and checks/cash/coin in internal (green) security bag
 - Write your name and "musical" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
 - Staff receives deposit receipt from banker and retains along with copy of DSF and sales I

CONCLUDING RECONCILIATION:

- At conclusion of the musical, the Director should oversee the preparation of the Concluding Ticket Sales Reconciliation report
- This should be completed by someone who was not involved in the ticket sales or cash handling
- Variances must be investigated
- Sign-off on the reconciliation after completed
- Retain a copy and deliver a copy to the Business Services

PENNY WARS

Rev. 03/29/2016

The District strongly recommends locking boxes be used for the collection of funds during penny wars. If these containers must be left out during the day, they must be placed in a reasonable area that is visible to a security camera. Daily, the containers must be locked in the school safe or the principal's office if the school safe is too small.

BUILDING STAFF:

- At the conclusion of the penny war, two individuals:
 - Transfer the funds from the locking boxes into internal (green) security bags
 - Take these bags to the financial institution designated by Business Services and deposit the funds into the necessary account **SEE COINAGE PROCEDURE PAGE 16.**
 - These individuals will need to collaborate with the school banker/secretary to determine the proper account and to obtain a deposit slip
 - The deposit receipt must be returned to the school banker/secretary
 - Prepare a Deposit Summary Form (DSF) for purposes of documenting the purpose of the deposit
 - Retain the bottom copy of the DSF and return the remaining parts to the school banker/secretary

BANKER/SECRETARY:

- Follow the coinage depositing component of the Normal District Deposit Procedures if the penny war proceeds will be deposited to a District account
- Collaborate with the staff to ensure the funds are properly deposited to the district bank account
- Business Services must be forwarded the deposit receipt and the original DSF
- If the fundraising is for Bags of Hope, ensure all necessary information is collected and relayed to the appropriate staff members

RAFFLES

03/29/2016

Before filing a fundraising form, building staff must ensure their school has a raffle license.

Building staff must ensure the fundraising activity has been approved by all necessary parties in accordance with Board Policies, Administrative Regulations, and best practices. The Administrative and Human Services department oversees the approval of fundraising activities and requires a fundraising approval form be submitted prior to raising any funds.

The Wisconsin Department of Administration is responsible for the licensing and regulation of raffles and bingos conducted by charitable organizations, such as the District. The regulations regarding charitable gaming are expansive. Generally, an activity that involves the elements of consideration, prize, and chance is considered gambling and is unlawful unless properly licensed. Consideration refers to anything of value (e.g. money, canned goods, and clothing) that is given by an individual to participate. Prize refers to anything of value (e.g. money, property, equipment, gift card, parking pass, and vacation day) that is given away. Chance is likely to be involved in the activity does not predominately involve skill.

This procedure must not be considered a comprehensive resource of the regulations and requirements. Licensees must familiarize themselves with the law prior to beginning the application process and hosting any raffles. As this time, the District does not hold a raffle license, however individual schools may apply for a license. Principals must contact the Comptroller prior to applying for a license.

Charitable raffle licenses fall into two classes:

- A – This class of license is necessary when tickets are sold in advance and on the day of the raffle. Tickets must be pre-printed with all raffle information. A winner need not be present to win.
- B – This class of license is needed when tickets are only sold the day of the raffle. Generic raffle tickets may be used. A winner must be present to win.

All profits from raffles must be expended in a manner consistent with the purpose of the school or organization. Raffle proceeds may not be donated to national organizations, organizations not located in Wisconsin, or for missions or outreach in other countries. Proceeds may not be used to benefit an individual student, teacher, or parent (e.g. hosting a raffle to benefit an ill teacher would be illegal). The sale of raffle tickets cannot be used to defray the cost of participating in an activity (e.g. a student cannot sell \$100 worth of raffle tickets and receive \$25 off the cost of a trip). All raffle ticket proceeds must be returned to the District. No salaries, fees, or profit may be paid to an individual or organization in connection with the operation of a raffle (except for printing and the purchase of prizes and raffle equipment).

Raffles need not be conducted on school or District property. Not fewer than two District employees must be on-location during the raffle to ensure compliance with all laws and District policies. A copy of the raffle license must be held—physically or electronically—by a District employee during the event and be made available for inspection upon request. A raffle license may not be loaned to or used by another entity. Recognized student activities may use a school's raffle license with approval from the building principal and raffle license coordinator.

Raffle ticket purchases are not tax deductible and the purchase price of a raffle ticket is not a donation. If a raffle is cancelled, the ticket purchasers must be refunded via check. The ticket purchase price may not be changed to a "donation" to avoid issuing refunds.

If one or more prizes (cash or non-cash) is anticipated to exceed \$600, contact the Comptroller to ensure tax reporting and income tax withholding compliance.

Violators of the charitable gaming laws may be fined up to \$1,000 and/or imprisoned up to 30 days.

RAFFLE LICENSE COORDINATOR:

- Must know the charitable gaming laws and train those conducting the raffles
- Maintain complete and accurate raffle documentation, including the Raffle Log
- Report raffle prizes of \$600 or more to the Comptroller after each event
- May be responsible for legal violations even if not the individual conducting the raffle
- Ensure license reapplications and required reports are filed timely
- On or before the last day of the 12th month beginning after the date on which the license is issued and on or before that same date in each subsequent year, prepare and make available for inspection a report containing the following information regarding the raffles conducted during the previous 12 months: number and dates of raffles conducted, receipts, amount of prizes paid, and net profit or loss. The Raffle Log achieves this requirement. Retain the Raffle Log and support documentation (Prize Logs, Ticket Distribution Logs, and Raffle Event Summaries) for no fewer than seven years.

RAFFLE HOST/TICKET SELLER:

- Must know the charitable gaming laws
- When tickets are being sold:
 - Record the first number on the roll of tickets given to each individual
 - Record the first number on the roll of tickets returned by each individual
 - Record the amount of money received by each individual
 - Compare the number of tickets given and returned to the amount of money received
 - Investigate discrepancies
- Each prize must be logged on the Prize Log, along with the name of the winner and ticket number
- For each prize (cash or non-cash) with a fair value of \$600 or more, the address, phone number, and Social Security Number of the winner must be obtained
- Complete a Raffle Event Summary and remit, along with the Raffle Prize and Ticket Distribution original logs, to the license coordinator
- At the conclusion of the event, deposit money received from the sale of raffle tickets
 - Two individuals must count funds and complete the Deposit Summary Form (DSF)
 - Retain bottom copy of the DSF and a copy of the log
 - Deliver cash/checks along with DSF and log to banker
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, log, and checks/cash/coin in internal (green) security bag
 - Write your name and event name on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - If only one staff member counted and signed the DSF, the host must return to the banker to count the funds
 - The banker will count the funds and issue a receipt

REGISTRATION

Rev. 03/17/2017

The District utilizes special receipt books to record fees collected during registration. These books will continue to be utilized. The original receipt is given to the payer. The copy is retained in the book.

The term “Cashier” in this procedure refers to the individual(s) collecting payments from students or families during registration day. “Receiver” refers to the individual(s) collecting sealed security bags from cashiers and delivering them to the school safe. “Bag Processor” refers to the individual(s) who will be processing the registration day funds. “Fee Recorder” refers to the individual(s) who will be recording the receipts in Infinite Campus. The Receiver, Bag Processor, and Fee Recorder may be the same individual.

Ideally, two individuals will open and process the registration day bags. Due to limited staffing resources surrounding registration day, we acknowledge that only one person may be available to open and process bags.

CASHIER:

- Do not share start-up funds or cash box with other Cashiers
- Verify the amount of start-up cash
 - Recount the start-up cash received
 - Sign on the Registration Day Receipt/Bag Log acknowledging the amount agrees
- Collect funds from students/families
- Issue pre-numbered receipts from registration receipt book
- Periodically surrender funds collected
 - This must be completed at a minimum of when each Cashier ends their shift
 - Count-out the correct amount of start-up cash
 - Place all remaining cash and checks in an internal (green) security bag
 - Seal the bag
 - Initial anywhere on the bag
 - Update the Registration Day Receipt/Bag Log
 - Write the first and last receipt numbers issued
 - Write the ID number from the internal (green) security bag
 - Initial in the appropriate Cashier box
 - Retain the log at the collection location
 - Surrender the internal (green) security bag to the Receiver
 - Ensure they initial in the appropriate Receiver box
- When collection has finished for the day
 - Follow the same procedures as indicated above, but do not count-out the start-up cash
 - All cash and checks must be placed in the internal (green) security bag
 - Deliver the Registration Day Receipt/Bag Log and registration receipt book(s) to the main office

RECEIVER:

- Periodically collect funds from Cashiers via internal (green) security bags
- Verify the bag is sealed
- Initial in the appropriate Receiver box on the Registration Day Receipt/Bag Log
- Deliver the bag to the school safe or drop box
 - If delivering to the school safe, properly sign the bag into the safe

BAG PROCESSOR:

- Sign the internal (green) security bags out of the school safe or obtain from the drop box
- Identify the Registration Day Receipt/Bag Log corresponding to the specific bag
- Open the internal (green) security bag
 - Count the cash and checks enclosed
- Update the log
 - Write the date the bag was opened and processed
 - Initial in the appropriate box
 - Write the total of the funds in the appropriate box
- Once all bags have been opened and processed, prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Scan and email the deposit slip(s) and Registration Day Receipt/Bag Log(s) to Business Services

FEE RECORDER:

- Do not remove receipts from the registration receipt books
- Enter receipt information into Infinite Campus following the procedures detailed elsewhere in this handbook
- Once all receipts have been entered, generate a Fee Audit (Payments) report from Infinite Campus
 - Email this report to Business Services
 - Business Services will review and compare the payments report, deposit slip(s), and log(s)

SCHOLARSHIPS

In accordance with DPI guidelines, scholarships must be tracked in a separate fund (Fund 72). Scholarships cannot be paid directly from student activity funds. Prior to the collection of scholarships, the proposal must be discussed with the Learning and Instruction department.

FUNDED BY EXTERNAL PARTY (AT TIME OF RECEIPT):

- Collect funds from sources for the specific intent of issuing scholarships
- Issue pre-numbered receipts, when practical
- Prepare listing explaining source of funds
- Complete and sign the Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain a copy of the listing and DSF
- Delivers cash/checks along with DSF and documentation to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and checks/cash/coin in internal (green) security bag
 - Write your name and "scholarship" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives deposit receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include a listing of explaining the source of funds

AT TIME OF AWARD TO STUDENT:

- Prepare a district Check request form
- Instead of an invoice, attach the student's scholarship application and signed approval from scholarship selection committee
- Obtain principal's signature
- Forward requisition and documentation to the Director of Learning and Instruction for District funds, School funds need only Principal signature.

FUNDED BY STUDENT ACTIVITY EXCESS FUNDS/AGGREGATE BALANCE:

- Follow normal student activity procedures for payment request
- Instead of an invoice, attach the student's scholarship application and signed approval from scholarship selection committee
- Indicate on the check request that payment must be made to the District
- District will properly account for and will remit payment to the student
 - Payment request and supporting documentation must be sent to the School Principal.

SCHOOL STORE (Minimal Value)

12/17/2015

The following procedures have been established to accommodate the desire of many elementary schools to operate school stores selling small-value items (less than \$5 per item). These procedures may also apply to library cafés.

The optimal internal control structure would include frequent inventory reconciliations. However, given the volume and value of the items in elementary school stores, the benefits may not exceed the cost.

In lieu of inventory reconciliations, the school staff must enforce adequate control over the inventory, to prevent theft, and the monies collected during the sale. This may include locking the school store inventory and storing it in an area available to a limited number of staff and students.

To best protect staff from accusations of wrong-doing, two adults should staff the school store and count any funds raised. To minimize time spent counting monies, one or both of the staff members working the school store may opt to count the monies simultaneously with the banker. This may prove to be helpful in instances with significant coinage.

These procedures will not apply to school stores selling high-value items or stores utilizing a point-of-sale (POS) system.

BUILDING STAFF:

- Collect funds from students
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF
- Deliver cash/checks along with DSF to banker
- If two adults did not count and sign the DSF, the deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, and funds in an internal (green) security bag
 - Write your name and "school store" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree (if two adults did not count and sign the DSF)
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would only include the signed DSF in this instance

SCHOOL STORE (POS SYSTEM AND HIGHER VALUE)

12/17/2015

The following procedures have been established to adequately control inventory of and monies collected by school stores. These procedures will not apply to school stores selling minimal value items (primarily at the elementary school level)—a separate procedure exists for these instances.

Ideal internal controls include frequent inventory reconciliations. This may be accomplished in conjunction with a POS system. The physical inventory must be compared to the expected inventory on hand as generated by the POS system or via the provided inventory reconciliation worksheet (comparing inventory purchased to inventory sold).

Cash on hand must be appropriately secured at all times. The District recommends utilizing a locking cash drawer.

A POS system report indicating total sales should be included with every deposit.

SCHOOL STORE WORKERS:

- Generate a POS system report indicating total sales since last deposit
- Two workers must complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF
- Deliver cash/checks along with DSF to banker
- If two individuals did not count and sign the DSF, the deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when worker attempts to make deposit:
 - Worker must seal DSF, a detailed listing or tape of the breakout of the denominations and change, and funds in an internal (green) security bag
 - Write your name and "school store" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree (if two workers did not count and sign the DSF)
 - The banker will count the funds in your presence and issue a receipt
- Worker receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- At the middle and high schools, school store may be completed for student activities, in which case the deposit must be made to the activity bank account instead
- Supporting documentation would include a POS report

TICKETED EVENTS (OTHER)

Individuals involved in the selling and custody of tickets for the event must maintain effective control over the tickets. In essence, the tickets are cash, and any tickets disbursed without payment results in lost revenue for the event. The event coordinator should not be involved in the sale of tickets but should maintain custody of the tickets.

The concluding ticket sales reconciliation is necessary as it compares the individuals actually attending the event to the actual revenue received. The number of individuals attending should never exceed the minimum level of expected revenue (after taking complimentary tickets into account).

TICKET SELLER:

- Verify you have received the number of tickets indicated on the Tickets Distributed Log
- Use the Ticket Sales Log to accurately account for sales
- You are responsible for returning unsold tickets and the necessary amount of money to cover tickets sold
- Daily, deposit money received from the sale of tickets
 - Two individuals must count funds and complete the Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF and a copy of the log
 - Deliver cash/checks along with DSF and log to banker
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, log, and checks/cash/coin in internal (green) security bag
 - Write your name and event name on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - If only one staff member counted and signed the DSF, the seller must return to the banker to count the funds
 - The banker will count the funds and issue a receipt

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- Supporting documentation would include the Tickets Sales Log

TICKETS GIVEN TO OUTSIDE PARTIES TO SELL:

- When delivering tickets:
 - Log the external party's name on the Outside Ticket Sales log
 - Record the first ticket number, the last ticket number, and the number of tickets delivered
 - Initial the log on that line
 - Request a representative of the business/organization sign and date the log confirming receipt of the tickets
 - Update the Internal Tracking of Outside Ticket Sales spreadsheet, if being used
- When retrieving unsold tickets and cash:
 - Record the first ticket number, the last ticket number, and the number of tickets retrieved
 - Initial the log on that line
 - Request a representative of the business/organization sign and date the log confirming the unsold tickets
 - Calculate the total number of tickets sold (difference between those delivered and retrieved)
 - Calculate the total amount of cash that should be obtained from the organization/business
 - Count the cash received from the organization/business, in their presence, to verify all cash has been received
 - Update the Internal Tracking of Outside Ticket Sales spreadsheet, if being used
- When depositing these funds:
 - Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
 - Retain bottom copy of the DSF and a copy of the log
 - Delivers cash/checks along with DSF and log to banker
 - Deposit must be counted in presence of the banker to ensure both parties agree on the amount (unless two staff members have already counted the deposit)
 - If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, log, and checks/cash/coin in internal (green) security bag
 - Write your name and "musical" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
 - Staff receives deposit receipt from banker and retains along with copy of DSF and sales

CONCLUDING RECONCILIATION:

- At conclusion of the musical, the Director should oversee the preparation of the Concluding Ticket Sales Reconciliation report
- This should be completed by someone who was not involved in the ticket sales or cash handling
- Variances must be investigated
- Sign-off on the reconciliation after completed
- Retain a copy and deliver a copy to the Business Services

TRANSCRIPTS

Transcript fees will be collected by the staff member designated to produce transcripts in the building. This is applicable to high schools as well—the Fee Collectors will not collect these fees.

BUILDING STAFF:

- Collect funds from students
- Issue pre-numbered receipt to student at time of collection
- Follow typical procedures for releasing transcripts
- Generate a listing of students paying fee
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "transcripts" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- The School's copier account code is used for the deposit account.
- Supporting documentation would include a listing of students paying transcript fee

WORK PERMITS

Work permit fees will be collected by the staff member designated to produce work permits in the building. This is applicable to high schools as well—the Fee Collectors will not collect these fees.

BUILDING STAFF:

- Collect funds from students
- Issue pre-numbered receipt to student at time of collection
- Follow typical procedures for requesting a work permit
- Generate a listing of students requesting a work permit from the State's website
- Complete and sign a Deposit Summary Form (DSF) attach a detailed listing or tape of the breakout of the denominations and change of the deposit
- Retain bottom copy of the DSF and a copy of the listing
- Deliver cash/checks along with DSF and listing to banker
- Deposit must be counted in presence of the banker to ensure both parties agree on the amount
- If the banker is absent when staff attempts to make deposit:
 - Staff must seal DSF, a detailed listing or tape of the breakout of the denominations and change, listing, and funds in an internal (green) security bag
 - Write your name and "work permits" on the bag
 - Ensure the DSF is visible through the bag
 - Tear off the bag ID tag and retain
 - Place sealed bag in secured drop box
 - Visit the banker upon their return and verify the bag is still sealed and not tampered with and that the ID's agree
 - The banker will count the funds in your presence and issue a receipt
- Staff receives receipt from banker

BANKER/SECRETARY:

- Prepare a bank deposit following normal district deposit procedures as detailed in this handbook
- 10 L 813520 is the account number to use for the deposit account.
- Supporting documentation would include a listing of students receiving a work permit

PAYMENT TO THE STATE:

- Prepare a district Check request form using the 10 L 813520.
- Attach the statement received from the State showing the permits issued and amount due
- Principal will sign the requisition and will forward to the ESC for payment

CREDIT CARD PROCESSING

03/29/2016

Beginning in early 2016, the District purchased a mobile credit card reader, which will be used to accept payments from individuals. Primarily, the credit card reader will be used at athletic and other ticketed events.

The procedures below must be followed for proper use of the credit card reader. Other procedures still apply (e.g. athletic events cashing handling procedures in this handbook). See the credit card terminal quick reference guide for additional information.

GENERAL GUIDELINES:

- Never write down or otherwise store a credit card number
- Maintain adequate control of the terminal and do not allow customers to touch the device, except if a PIN is being entered
- Examine the device before use to ensure no malicious equipment has been affixed
- Transactions cannot be voided after settlement
- To void a transaction after settlement, or if a refund is necessary, contact the Comptroller or Financial Analyst/Grants Manager

PROCESSING A PAYMENT:

- Touch the F1 (Sale) icon
- Enter the sale amount (including cents) and press the green button
- Confirm the sale amount is correct and touch Yes
- Process the payment by inserting the card into the slot with the EMV chip, swiping the card, tapping a phone to the top of the terminal, or manually entering the credit card number
- Enter the last four digits of the card if prompted and press the green button
- Unless required, select No when prompted to print the customer copy of the receipt
- If a signed receipt is not needed, give the customer the first receipt
- If a signature is required, have the customer sign the first receipt and give the customer the other

VOIDING A PAYMENT:

- If a payment is accidentally processed or is processed for the wrong amount, touch F3 (Void)
- When prompted to void the last transaction, touch No
- Touch Inv# and enter the invoice number from the customer's receipt, and press the green button
- Verify the card information and amount displayed are correct, and touch Yes
- Touch Yes to print a customer copy of the receipt
- On the merchant copy, write a brief explanation of the void

SETTLEMENT:

- At the conclusion of the event, settle (batch) the deposit
- Touch F2 (Settlement) and press the green button when prompted to confirm
- Affix the settlement receipt to the signed merchant receipts (if any) and voided receipts
- Return these documents to Business Services with the normal deposit documentation

FEE WAIVERS

03/17/2017

Wisconsin State Statutes prohibit the District from charging “indigent” students’ certain fees. The term “indigent,” however, is not defined at the State level, so school districts develop their own parameters for complying with the law.

Administrators reviewing fee waiver requests must take into consideration the best interest of the District and the student, as well as any applicable laws. Whether or not the student qualifies for free or reduced lunches must not be the only factor taken into consideration.

Pupil records, including a diploma, may not be withheld from a student or their family for failing to pay a fee.

CONSUMABLES, COURSE FEES, INSTRUMENT RENTAL, AND OTHER INSTRUCTIONAL FEES:

- Student or family submits a written request to the building principal
 - The District does not require this request to be provided using a certain template
 - The request must include the reason the waiver is needed and state the specific fees for which a waiver is requested
- Principal reviews the request
- If the request is approved:
 - The principal must sign on the written request indicating their approval
 - The request is then sent to Business Services for processing
- Comptroller reviews the request for completeness and reasonableness
- Accounting Clerk processes the waiver in Infinite Campus

ATHLETIC PARTICIPATION FEES:

- Student or family submits a written request to the building Athletic Director
 - The District does not require this request to be provided using a certain template
 - The request must include the reason why the waiver is needed and state the specific fees for which a waiver is requested
- Athletic Director reviews the request
- If the request is approved:
 - The Athletic Director must sign on the written request indicating their approval
 - The request is then sent to Business Services for processing
- Comptroller reviews the request for completeness and reasonableness
- Accounting Clerk processes the waiver in Infinite Campus

PAYMENT REFUNDS

03/17/2017

From time-to-time, a payment may be made on behalf of a student that later must be refunded. These procedures must be followed to process the refund.

BANKER/SECRETARY:

- Identify the payer of the fee
 - If paid via check, the payer is the individual writing the check
 - If paid via cash, assume the payer is the parent/guardian of the student
- Contact the payer to determine how they would like the refund handled:
 - Applied to student's outstanding fees
 - Applied to a different student/sibling fee
 - Applied to a future fee
 - Applied to the student's food service account (or another student's/sibling's food service account within the same household)
 - Issued a refund check
- If the desired refund involves applying the amount to another fee or to the student's lunch account, contact the Accounting Clerk in the Business Services department
- If the desired refund involves issuing a check, complete a Check request form
 - Obtain the necessary approval
 - Attach a copy of the check or other proof of payment
 - Send this documentation to Business Services for processing

NON-CASH DONATIONS

03/17/2017

Donations and gifts must only be accepted if they satisfy the requirements set forth in Board Policies 1351 and 1352, and any other Board Policies, Administrative Regulations, or best practices that apply.

Non-cash donations may consist of supplies, equipment, musical instruments, furniture, and other items an individual or organization wishes to donate to a school. These donations must be officially accepted by the building administrator. Certain items require acceptance/approval from other individuals. This list may not be all inclusive and is subject to change:

- Furniture and appliances: Manager of Buildings and Grounds
- Technology: Chief Information Officer
- Investments/Securities/Other equipment/Vehicles: Chief Financial Officer

UPON BEING MADE AWARE OF THE INTENT TO DONATE AN ITEM:

- Consult with the building administrator and other necessary individuals (if applicable, based on the type of property proposing to be donated)

IF APPROVED, UPON RECEIVING THE ITEM:

- Staff member receiving the donated property must complete and sign the Non-Cash Donation Information Collection Form
- Forward the Form to the building administrator and other individuals (if applicable) for formal acceptance
- Once the Form is complete, send the original to the District Comptroller
- Comptroller will send an official letter of acknowledgment to the donor

INFINITE CAMPUS FEES

03/17/2017

When entering fee payments into Infinite Campus, the **Type** column must be reviewed to ensure the last three digits correspond to the applicable school's location code (below). Payments applied to fees with differing type numbers will not appear on fee payment reports.

SCHOOL LOCATION CODES:

- 101 Adams
- 103 Harrison
- 104 Kennedy
- 105 Jackson
- 106 Jefferson
- 107 Lincoln
- 108 Madison
- 109 Monroe
- 111 Roosevelt
- 112 Van Buren
- 113 Washington
- 114 Wilson
- 301 Edison
- 302 Franklin
- 303 Marshall
- 401 Craig
- 402 Parker
- 403 Rock River Charter
- 404 Rock University
- 405 ARISE Virtual Academy
- 406 TAGOS
- 408 Youth Services Center

ASSIGNING FEES:

- Filter must be set to the correct **Year** and **School**
- Select the **New Fee Assignment** button and a box will appear

The image shows a 'New Fee Assignment' dialog box. It has a title bar with a close button (X). The fields are as follows:

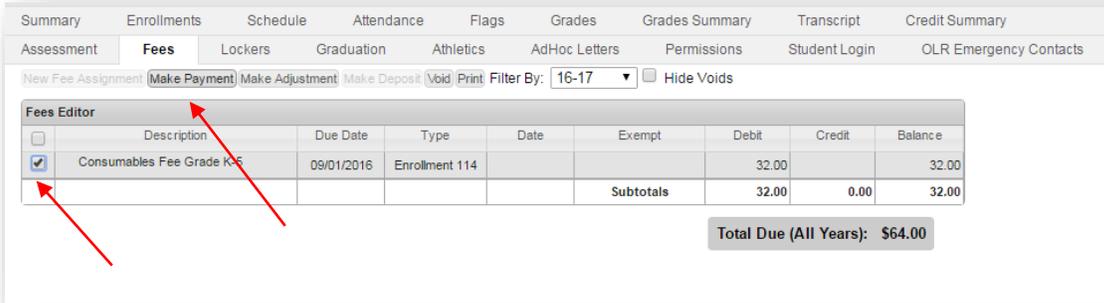
- *Fee: A dropdown menu.
- *Amount: A text input field.
- Due Date: A text input field containing '08/16/2016'.
- Exempt: A checkbox.
- *Calendar: A dropdown menu containing '16-17 (1) Wilson ES'.
- Comments (255 characters remaining): A text area.

At the bottom right, there are 'Cancel' and 'Save' buttons.

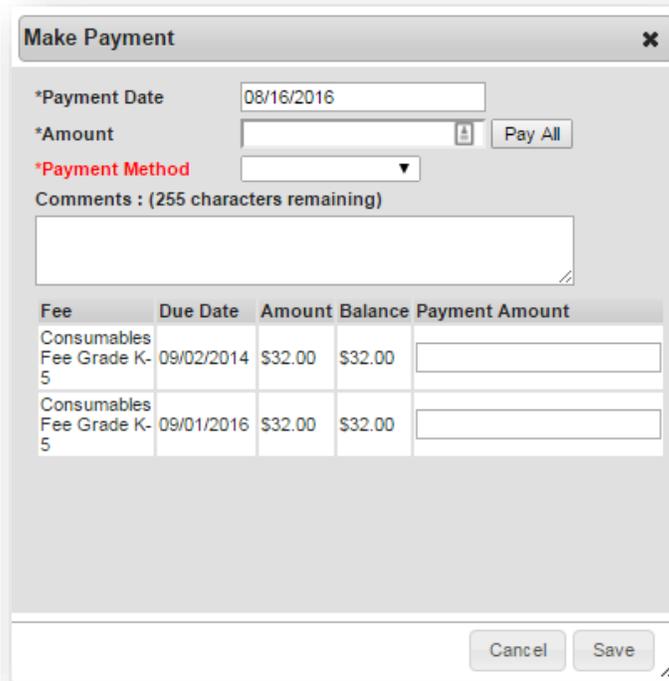
- Select the appropriate **Fee** from the dropdown menu
 - Fixed-value fees will display the amount after the fee description
 - Variable-value fees will display 0.00* after the fee description
 - For these fees, enter the **Amount** in the applicable field
- Enter a **Due Date** for the fee in MM/DD/YYYY format
- The **Exempt** box is not used
- Double check the **Calendar** field is correct
- Enter any applicable **Comments**
- Click **Save** to assess the fee

APPLYING FEE PAYMENTS:

- Check the box corresponding to the fee and click **Make a Payment**



- The **Make Payment** box will appear



- Verify the **Payment Date** in MM/DD/YYYY format
- Enter the **Amount** of the payment received
- Select the appropriate **Payment Method**
 - o Do **NOT** select **Credit/Debit Card**
 - o If **Check/eCheck** is selected, enter the **Check #**
- If multiple fees were selected, ensure the appropriate **Payment Amount** is allocated between/among all fees selected
- Enter any applicable **Comments**
- Click **Save** to apply the payment

VOIDING A PAYMENT:

All fee payment voids or fee removals must be done by the Business Office.

REFERENCE DOCUMENTS

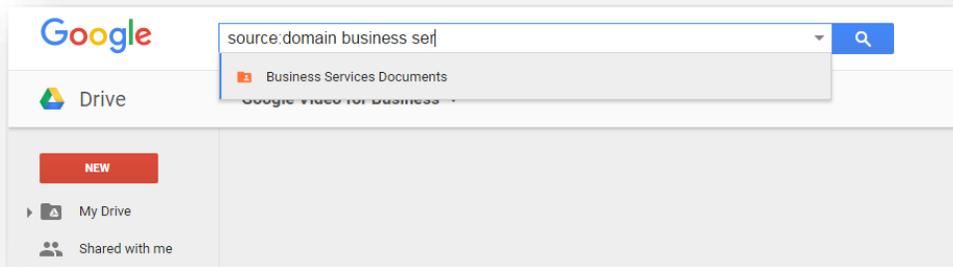
03/29/2016

Images of Reference Documents are included in this section for reference purposes. The original documents, if electronic, are available in the Business Services Documents Google Drive folder shared with everyone in the District. Follow the steps below if this folder does not appear in your Google Drive.

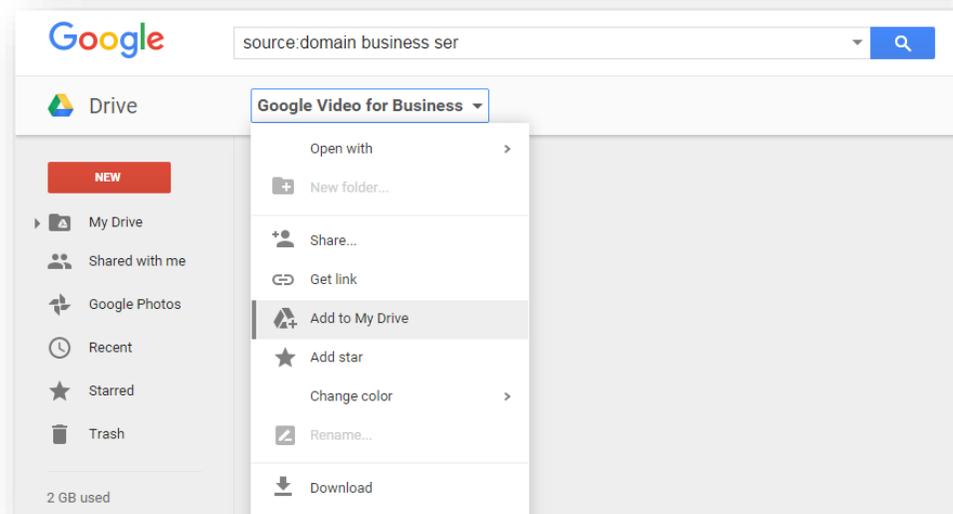
- Navigate to <http://drive.google.com>
- Ensure you login with your District email and password
- In the Search Drive box, begin typing the following (or copy and paste):

source:domain Business Services Documents

- Once the folder appears, click the name



- Click the dropdown arrow to the right of Business Services Documents
- Select **Add to My Drive**



ADDITIONAL COLLECTIONS ENVELOPE

Used to collect funds from students in an easier manner. Includes a built-in receipt, which eliminates the need to hand-write a full receipt.

School District of Janesville
Additional Student Collections

060505

Student Name _____
Teacher Name _____
School Name _____
Date _____
Amount \$ _____
Cash _____ Check# _____

\$ _____ Field Trips
\$ _____ Fundraiser
\$ _____ Lunch
\$ _____ Milk
\$ _____ Other _____

MAKE CHECKS PAYABLE TO
SCHOOL DISTRICT OF JANESVILLE

CONTACT SCHOOL FOR
PAYMENT ONLINE

Staff receiving initials _____
Staff depositing initials _____
Do NOT remove.
To be removed by office staff only.

ATHLETIC EVENTS ENVELOPE

Used to store and reconcile gate receipts at athletic events.

JANESVILLE ATHLETICS

Schools: _____ vs. _____

BANK: _____
(Subtract before determining ticket sales using small denominations.)

<u>TICKETS</u>	<u>ADULTS</u>		<u>STUDENTS</u>
Ending #	_____		_____
Starting #	_____		_____
# Sold	_____		_____
Times Price (X)	_____		_____
NET GATE RECEIPTS	_____	+	_____
<u>TOTAL GATE RECEIPTS</u>			_____

Money Denominations (to be turned in)

Other \$ _____	2	\$ _____
20 \$ _____	1	\$ _____
10 \$ _____	Coins	\$ _____
5 \$ _____	Checks	\$ _____
TOTAL TO BE TURNED IN		\$ _____

Signature of Seller _____ Date _____

Signature of A.D. _____ Date _____

DEPOSIT TRIPLICATE SUMMARY FORM

Used, primarily, when a staff member has collected funds and needs to turn them over to the school banker/secretary for deposit.

SCHOOL-LEVEL DEPOSIT SUMMARY		_____
SCHOOL DISTRICT OF JANESVILLE		(School)
Date of deposit: _____ Activity (name): _____		
Depositor #1 (name): _____		
Depositor #2 (name): _____		
Description of deposit (source of funds): _____		
Amount submitted for deposit:		Banker verification:
Cash	\$ _____ .00	Cash \$ _____ .00
		Coin \$ _____
Coin	\$ _____	Checks \$ _____
		Total \$ _____
Checks	\$ _____	
Total	\$ _____	
Signature #1: _____		Signature: _____
Signature #2: _____		Date counted: _____
Account #: _____		Receipt number: <u>13854</u>

DEVICE, TEXTBOOK, AND LIBRARY FINE COLLECTION PROCEDURES

01/02/2020

- LMC makes the following changes in Destiny
 - LMC staff will waive the difference between the purchase price (Replacement Price field) and depreciated value defined by the [Chromebook fine Recovery Schedule](#) to arrive at the actual fine.
 - Lost device: The LMC staff will make a note in the device Destiny Resource Manager record. In the Fine Note field, add the day the device was marked lost and disabled. LMC staff will include their initials so that it is clear who prepared the fine.
- Lost cord: The LMC staff will add a fine to the patron record in Destiny Resource Manager labeled charging cord. Add the cost at \$25.00. In the Fine Note field, LMC staff will include the type of cord was lost, the date, and their initials, so that it is clear who prepared the fine.
- The LMC staff will print the student's patron fine record (not the entire patron record), scan it to Kathy Raymond in the Business office, and give the student the printed copy.
 - Destiny Codes for Fine Entry
 - RM - Resource Material (Could be technology OR textbook)
 - LM - Library Material
- If a student chooses to pay with a check or cash, they pay the fee para or school secretary (in the fee para's absence), the deposits should be recorded to the following account codes:
 - LMC Lost Book Fine 10 E SCHOOL # 432 222200 031
 - LMC late fees 10 E SCHOOL# 411 222000 000
 - Textbook Replacement Fine 10 E 808 471 110900 000
 - Technology Fines 10 R 800 292 295000 000
- The LMC staff will have access to IC ad hoc report to show payments made to any of the accounts listed above.
- LMC staff will update the patron records in Destiny.

Waived Fines: As with all fees the Principal of the school has the discretion to waive any student's fees with the waiver form signed.

- If an LMC staff member chooses to waive the fee prior to administrative involvement, they'll just do that on their own in Destiny as they normally have.
- When LMC staff do not elect to waive a fine:
 - LMC staff will print an invoice for the student and scans it to Kathy Raymond.
 - The student will take the invoice to an administrator.
 - The administrator will make the decision to waive/reduce the amount to be charged.
 - The administrator or student will take the signed invoice to school secretary. The school secretary will scan the waived invoice to Kathy Raymond. (For privacy reasons, waived fees are not managed between students and fee paras.)
 - Kathy Raymond will update the waived/reduced amount on their spreadsheet. LMC staff will see that all fines are satisfied via the IC report.

Student Transfers: When a student transfer loss is recorded by LMC staff...

1. LMC staff will mark the device as "LOST" in Destiny and Missing on the Repair list. The student will receive an email notification showing the loss in their weekly Destiny Report.
2. The LMC will continue the fine recovery process upon patron or parent request.

JPMORGAN CHASE BANK DEPOSIT BAG

This bag is used to hold cash, coin, and checks that will be deposited at JPMorgan Chase Bank. These deposits are picked-up by the district courier.

Remove this tear-off record BEFORE sealing bag



DATE: _____

AMOUNT: _____

STORE #: _____

41688748

↑ CASH ONLY IN TOP POUCH ↓

CAUTION: ATTEMPTS TO REOPEN WILL DISTORT SEALED AREA


41688748

Call 1-888-834-8341 for more information on bag use. ONLY in top pouch, bundled separately. Insert Deposit Tickets and Checks (including Traveler's Checks) in bottom pouch.

- Remove lipped air

• Grasp the corner of liner and pull to expose adhesive

• Press down firmly against adhesive and smooth closed.
- Press off release liner under sealing strip.

• Press down firmly from center to edges.

• BAGS NOW SEALED.

Customer Name		Date	
Account Number		Store Number	

DEPOSIT SAID TO CONTAIN

Deposit to be credited to account subject to detailed verification of contents.

CASH / COIN (Max 2 rolls) \$	Top
CHECKS (Including Traveler's Checks) \$	Bottom
TOTAL \$	

TO REMOVE CONTENTS - CUT ALONG BOTTOM DOTTED LINE

DEPOSIT TICKET and CHECKS
(INCL. TRAVELER'S CHECKS, MONEY ORDERS AND OFFICIAL CHECKS)
IN BOTTOM POUCH

IMPORTANT! Seal Bottom Pouch
Remove release liner, and press closed.

NO CASH
IN BOTTOM POCKET



NO CASH
IN BOTTOM POCKET

This bag is intended for use with deposits made to JPMorgan Chase bank locations, Central Cash Vaults, or Merchant / Commercial Deposit Machines

SML 10 x 15
Made in U.S.A.
04/2013

NON-CASH DONATION FORM

SCHOOL DISTRICT OF JANESVILLE
NON-CASH DONATION INFORMATION COLLECTION FORM

Donations may be tax deductible to the donor under Section 170 of the Internal Revenue Code. Donors should review Internal Revenue Service Publications 526 and 561 or consult with a tax professional regarding the deductibility of donations and valuing donated property. Donations become property of the School District of Janesville.

DONOR INFORMATION

Name: _____

Address: _____

DONATED PROPERTY INFORMATION

The value must be provided by the donor. If the donor does not indicate a value, write "Not Provided." Staff must not estimate the value.

Description: _____

Date donated: _____ Value (if provided by donor): \$ _____

Did the donor receive anything from the school or District in exchange for the donation?
If so, provide an explanation and value below.

STAFF RECEIVING

If a non-cash donation is given by a staff member, an unrelated staff member must verify the property was received and sign this form.

Name

Signature

FORMAL ACCEPTANCE

School/Dept.: _____

Signature of administrator

Other acceptors (if applicable):

Name

Signature

Name

Signature

SEND COMPLETED FORMS TO THE DISTRICT COMPTROLLER, BUSINESS SERVICE DEPARTMENT

RAFFLES – EVENT SUMMARY REPORT

03/29/2016

The Raffle Summary Report is completed by the raffle host or ticket seller at the conclusion of the event.

SCHOOL DISTRICT OF JANESVILLE
RAFFLE EVENT SUMMARY

EVENT NAME/DESCRIPTION: _____

EVENT DATE: _____

SCHOOL: _____

INDIVIDUAL COMPLETING THIS FORM: _____

LICENSE NUMBER / HOLDER: _____

TICKET SALES PRICE(S): _____

[1] TOTAL TICKETS SOLD *From distribution logs*

[2] BEST PRICE FOR TICKETS [3] # OF TICKETS AT BEST PRICE

*Information and example for Box #2 and #3:
If tickets were sold (1) for \$2; (3) for \$5; or (5) for \$7, enter \$7 in Box #2 and 5 in Box #3.
This represents the "best price" for tickets sold and the lowest amount of revenue expected to be received.
If all tickets were sold for one price, Box #2 would be the per-ticket price and Box #3 would be 1*

[4] MINIMUM EXPECTED REVENUE \$ *Box #1 x Box #2 ÷ Box #3*

[5] ACTUAL REVENUE RECEIVED \$ *From distribution logs*

[6] EXCESS (DEFICIT) REVENUE \$ *Box #5 - Box #4*

Further investigation is required if Box #6 is negative. Box #4 represents the absolute minimum cash that should have been generated if all tickets were purchased at the best price.

Signature of person completing this form

Date

THIS FORM MUST BE REVIEWED AND RETAINED BY THE SCHOOL'S RAFFLE LICENSE COORDINATOR:

Signature of raffle license coordinator

Date

RAFFLES – PRIZE LOG

03/29/2016

The Prize Log is completed by the raffle host or ticket seller during the drawing. Each prize must be written on the log. If the prize is worth \$600 or more, additional information is required as the prize is reported to the IRS and Wisconsin Department of Revenue.

SCHOOL DISTRICT OF JANESVILLE			
RAFFLE PRIZES			
EVENT NAME/DESCRIPTION: _____			
EVENT DATE: _____			
<i>Prizes value at \$600 or more are reported to the IRS and State of Wisconsin</i>			PAGE ____ OF ____
<i>As such, a Social Security Number (SSN) is required for these prizes</i>			
PRIZE DESCRIPTION	PRIZE VALUE	HOW VALUE WAS DETERMINED?	WINNING TICKET #
1	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			
2	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			
3	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			
4	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			
5	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			
6	\$		
Name of winner:		SSN (if \$600 or more):	
Address and phone number (if \$600 or more):			

RAFFLES – TICKET DISTRIBUTION LOG

03/29/2016

Ticket Distribution Logs are maintained by the raffle host or ticket sellers to account for all tickets sold. This allows for the reconciliation of tickets returned by a ticket seller to the amount of cash received.

SCHOOL DISTRICT OF JANESVILLE RAFFLE TICKET DISTRIBUTION LOG									
EVENT NAME/DESCRIPTION: _____					DATE: _____				
PERSON COMPLETING THIS FORM: _____					TICKET SALES PRICE: _____				
[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
ISSUED TO	FIRST TICKET ON ROLL ISSUED	INITIALS	FIRST TICKET ON ROLL RETURNED	CASH RECEIVED	INITIALS	QUANTITY SOLD (D - B)	EXPECTED PROCEEDS (G x Sales Price)	CASH VARIANCE (E - H)	
1				\$			\$	\$	
2				\$			\$	\$	
3				\$			\$	\$	
4				\$			\$	\$	
5				\$			\$	\$	
6				\$			\$	\$	
7				\$			\$	\$	
8				\$			\$	\$	
9				\$			\$	\$	
10				\$			\$	\$	
11				\$			\$	\$	
12				\$			\$	\$	
PAGE TOTAL				\$					
GRAND TOTAL				\$					

LICENSE # _____

PAGE _____
OF _____

RECEIPT BOOK RECONCILIATION

The Receipt Book Reconciliation is used to reconcile the receipts issued while a staff member had a receipt book checked out to the deposits that staff member made. The deposits should always equal the amount of receipts issued.

RECEIPT BOOK RECONCILIATION						
SCHOOL DISTRICT OF JANESVILLE						
RECEIPTS ISSUED:						
FIRST	<input style="width: 95%;" type="text"/>			TOTAL (#)	<input style="width: 95%;" type="text"/>	
LAST	<input style="width: 95%;" type="text"/>			TOTAL RECEIPTS	<input style="width: 95%;" type="text" value="\$"/>	
ASSOCIATED DEPOSITS:						
DEPOSIT #	DATE	AMOUNT		DEPOSIT #	DATE	AMOUNT
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$		<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$		<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$		<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$		<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$
EXPLANATION OF VARIANCE: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>					TOTAL DEPOSITS <input style="width: 95%;" type="text" value="\$"/>	
					VARIANCE <input style="width: 95%;" type="text" value="\$"/>	
_____ <i>Name / Date</i>				_____ <i>Signature</i>		

REGISTRATION DAY RECEIPT/BAG LOG

03/17/2017

This log is used to account for funds collected on registration day. It serves as a means of tracking funds collected by the Cashiers and the bags received and processed by other staff.

REGISTRATION DAY RECEIPT/BAG LOG							
SCHOOL: _____				DATE OF COLLECTION: _____			
RECEIPT NUMBER RANGE		GREEN BAG ID	INITIALS:		BAG PROCESSOR(S):		AMOUNT RECEIVED
			CASHIER	RECEIVER	INITIAL(S)	DATE	
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$
	-						\$

START-UP CASH VERIFICATION

Received from: <input style="width: 90%;" type="text"/> <i>Signature</i>	Each new Cashier must verify the start-up cash and sign in the box below acknowledging the amount agrees.
Received by: <input style="width: 90%;" type="text"/> <i>Signature</i>	<input style="width: 100%; height: 40px;" type="text"/> <i>Signature(s)</i>
Amount: \$ <input style="width: 80%;" type="text"/>	

TICKETS – DISTRIBUTED (OUTSIDE) TICKETS LOG

Similar to the internal spreadsheet, this log is used to track the distribution and return of tickets to outside individuals and organizations.

DISTRIBUTED TICKETS LOG						
SCHOOL DISTRICT OF JANESVILLE						
BUSINESS/ORGANIZATION	FIRST TICKET NUMBER	LAST TICKET NUMBER	TOTAL TICKETS	INITIALS	DATE	BUS./ORG. REPRESENTATIVE SIGNATURE
<i>Delivered:</i>						
<i>Retrieved:</i>						
<i>Total tickets sold:</i>						
<i>Delivered:</i>						
<i>Retrieved:</i>						
<i>Total tickets sold:</i>						
<i>Delivered:</i>						
<i>Retrieved:</i>						
<i>Total tickets sold:</i>						
<i>Delivered:</i>						
<i>Retrieved:</i>						
<i>Total tickets sold:</i>						
<i>Delivered:</i>						
<i>Retrieved:</i>						
<i>Total tickets sold:</i>						

TICKETS – SALES LOG

This log can be given to individuals and organizations selling event tickets to keep track of each ticket sold.

TICKET SALES LOG				
SCHOOL DISTRICT OF JANESVILLE				
NAME OF SELLER: _____				
EVENT/DATE: _____				
Individuals and organizations receiving tickets to be sold are responsible for returning unsold tickets and all money collected. This log, though optional, may be used to track tickets sold.				
TICKET # (IF APPLICABLE)	SOLD TO (OPTIONAL)	DATE SOLD	SELLER'S INITIALS	AMOUNT COLLECTED
1				\$
2				\$
3				\$
4				\$
5				\$
6				\$
7				\$
8				\$
9				\$
10				\$
11				\$
12				\$
13				\$
14				\$
15				\$
16				\$
17				\$
18				\$
19				\$
20				\$
21				\$
22				\$
23				\$
24				\$
25				\$
26				\$
27				\$
28				\$
TOTAL COLLECTED				\$

TICKETS – SALES RECONCILIATION

At the end of an event, this reconciliation is utilized to verify revenue was received for all individuals attending the event.

CONCLUDING TICKET SALES RECONCILIATION			
SCHOOL DISTRICT OF JANESVILLE			
Event:		_____	
School:		_____	
Date(s):		_____	
EXPECTED TICKET REVENUE:			Revenue (Line 10)
Category:	_____	\$	_____
Category:	_____	\$	_____
Category:	_____	\$	_____
Category:	_____	\$	_____
TOTAL EXPECTED REVENUE			\$
ACTUAL DEPOSITS:			
DATE	AMOUNT	DATE	AMOUNT
_____	\$	_____	\$
_____	\$	_____	\$
_____	\$	_____	\$
_____	\$	_____	\$
_____	\$	_____	\$
_____	\$	_____	\$
TOTAL DEPOSITS			\$
VARIANCE BETWEEN EXPECTED REVENUE AND DEPOSITS			\$
Prepared by:		Date:	
_____		_____	
Reviewed by:		Date:	
_____		_____	

TICKETS – SALES RECONCILIATION

This sheet should be used for each category of tickets sold. The totals from these sheets feed into the reconciliation on the previous page.

CONCLUDING TICKET SALES RECONCILIATION SCHOOL DISTRICT OF JANESVILLE			
CATEGORY:			
	FIRST TICKET	LAST TICKET	TOTAL TICKETS
1 Tickets printed			
2 Unsold tickets			
3 Unsold tickets			
4 Unsold tickets			
5 Unsold tickets			
6 Unsold tickets			
7 Complimentary			
8 Complimentary			
9	Net Tickets Sold <i>(Line 1 less Lines 2-9)</i>		
10 Ticket price	\$ <u> </u>	x Net Tickets Sold =	\$ <u><u> </u></u>
CATEGORY:			
	FIRST TICKET	LAST TICKET	TOTAL TICKETS
1 Tickets printed			
2 Unsold tickets			
3 Unsold tickets			
4 Unsold tickets			
5 Unsold tickets			
6 Unsold tickets			
7 Complimentary			
8 Complimentary			
9	Net Tickets Sold <i>(Line 1 less Lines 2-9)</i>		
10 Ticket price	\$ <u> </u>	x Net Tickets Sold =	\$ <u><u> </u></u>

FREQUENTLY ASKED QUESTIONS

Rev. 01/02/2020

1. How should lost and found money be handled?

An effort should be made to find the owner of the funds. The funds must be placed in a normal envelope and housed in the school safe until returned to the owner or the end of the school year. If, at the end of the school year, the owner is not identified, the funds must be deposited into the school's donation account or will be used to offset building supplies.

2. What is the banker's or secretary's role in non-District collections? For instance: Books Are Fun, staff selling candy for their child in the staff lounge, PTO/PTA.

In these instances, school bankers and secretaries must be removed from the processing, handling, and accounting of monies. The staff member or outside organization accepts responsibility for collecting and safeguarding their funds. The District is not responsible for funds lost due to lack of controls implemented by the sponsoring individual or organization. When made aware of such instances, the banker/secretary should inform the individual or organization they are responsible for their inventory and funds.

3. If a field trip fee has not been assigned in Infinite Campus, must payments made via cash and check be recorded in Infinite Campus?

Yes. All field trip fees collected must be applied in Infinite Campus. This provides a central location for families to view field trip payments. Schools are encouraged to calculate an annual field trip fee and collect this amount during registration. This would allow families to pay online—decreasing the necessary cash handling procedures at the school-level.

4. What guidance does the District provide for staff/sunshine/social committee funds?

These are neither district nor student activity monies. Therefore, any bank accounts housing these funds must not utilize the District's Tax ID number nor the name of the District or school. In other words, the account must be held in the name of a staff member(s) utilizing their individual Tax ID number. Business Services recommends utilizing two staff members to manage these funds. The school principal and banker/secretary should not be associated with managing these funds. Instead of accumulating a balance, staff could explore the option of collecting per occasion.

5. What procedure should be followed regarding the sale of track meet t-shirts?

Staff must follow the envelope collections procedures or utilize receipt books.

6. If two individuals sign a Deposit Summary Form (DSF), must they be present when the banker processes the deposit?

No. If two individuals counted the deposit and signed the DSF, the banker may proceed with processing the deposit without the staff present. This is verification that two individuals independently agreed on the deposit amount. If only one individual counted the deposit and signed the DSF, the individual will need to be present when the banker counts the deposit.

7. Can Field trip fees be waived?

No. Field trip fees can be scholar-shipped by another source of funds, but they cannot be waived. Field trip fees are determined by taking the cost of a trip divided by the total possible students eligible for the trip. So if a fee was to be waived the trip would come up short.

8. When must a fundraising form be completed?

Anytime funds will be collected.

SUMMARY OF HANDBOOK REVISIONS

DECEMBER 2, 2015

Original release

DECEMBER 17, 2015 (Rev. No. 1)

Expanded upon start-up cash procedures. Added book order, school store (minimal value), school store (POS and higher value), concert donations, and minimal-value collection procedures. Reviewed and updated, where appropriate, the terms “should”, “shall”, “may”, and “must” used throughout the handbook. Added a Frequently Asked Questions (FAQ) section.

MARCH 29, 2016 (Rev. No. 2)

Procedures were added for fundraisers for external organizations and raffles, along with the related reference documents. Normal District Deposit procedures were expanded upon to include information for depositing large amounts of coin. Information related to credit card processing was added to the athletic events and musicals and plays procedures, as well as a separate procedure. Items were added to the frequently asked questions section. Instrument rental procedures were expanded to include the option of payment being made to a homeroom teacher at the elementary and middle schools. A summary was added to the Reference Documents section, which includes instructions for accessing the Business Services Documents Google Drive folder.

MARCH 17, 2017 (Rev. No. 3)

Procedures were added for fee waivers, non-cash donations, refunding student payments, and the application and payment of fees in Infinite Campus. Registration day procedures were expanded upon. Bus token procedures were modified to eliminate the need to issue receipts and compile a listing while adding the procedures to request additional tokens. Start-up cash procedures were modified to reflect the two remaining JPMorgan Chase Bank branches.

August 17, 2018 (Rev. No. 4)

Procedures were updated for the closing of the secondary school checkbooks. Documentation requirement for internal green bag deposits to require listing or tape of the breakout of the deposits denominations and change.

January 02, 2020(Rev. No. 5)

Activity Club Procedures were updated for the GASB 84 announcement. Coinage bank account added. Device. Textbook, and Library Fines procedure added. Non-Cash donation form added.