SECONDARY SCHOOL
STUDENT EXTRACURRICULAR ACTIVITY
ACCOUNTING HANDBOOK

DOUGLAS COUNTY SCHOOL DISTRICT # 0001

ACCOUNTING AND FINANCE DEPARTMENT OF
GENERAL ADMINISTRATION
August 2019
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This manual is designed to provide standardized accounting guidelines and procedures for administering Student Extracurricular Activity Funds of the Omaha Public School District.

Principals, Treasurers, club sponsors and other personnel involved in the handling of Student Extracurricular Activity Funds are responsible for following the guidelines and procedures prescribed in this manual.

The procedures outlined herein comply with statutory requirements and constitute policy as established by the Board of Education of the Omaha Public School District. (OPS Policy 7.04 Accounting of Student and School Funds).
SECTION 1 ..................GENERAL INFORMATION

1.1 PURPOSE OF ACTIVITY FUNDS

Activity Funds are designed to account for money held by a school in a trustee capacity for the Board of Education or as an agent for students, club organizations, and the general administration of student body activities of the school. These funds promote the general welfare of each school and the educational development and morale of all students. All funds collected by District personnel from students are classified as agency funds and are to be administered through the Student Extracurricular Activity Fund accounts. Funds received for a specific function shall be distributed only for that function. The accounting function for the Activity Funds is delegated to each school; therefore, each school shall comply with the guidelines and procedures described in this manual.

Upon dissolution of any account, especially the class accounts, the Principal shall ensure that any liabilities of that account are liquidated; any remaining balance shall be transferred to the Activity Fund’s General Fund. All closed funds should have a written statement on file from the Principal to support the fund’s closing and to note the disposition of the balance. If an any fund does not remain active over a two year period, the remaining funds will be transferred to the General Activity fund. Principal approval for the transfer of funds should kept with the transfer journal.

A graduating class should be given an opportunity to vote on the disposition of any balance that might exist in the account before the members graduate. Appropriate disposition could include donation to a scholarship fund or purchase of an item needed for the school. A record of the results of such vote should be signed by the class president and kept on file. This procedure will prevent any misunderstanding on the part of any person in the future.

1.2 RESPONSIBILITY FOR ACTIVITY FUNDS

The Principal is responsible for the proper collection, disbursement, and control of all activity fund monies.

This responsibility includes:

1. Providing for the safekeeping of monies

2. Proper accounting and administration of account transactions.

3. Treat each fund as a separate entity, and funds should not run a negative balance for a prolonged period


5. Adequate training and supervision of all personnel is designated by Principal with assistance of Accounting and Finance Staff.

Selected Activity Funds are audited annually on a random basis by external auditors and periodically by the District's Internal Audit Staff. The Principal may request, in writing, a
special audit if a situation or events warrants it. Such a request will be addressed to the Controller, or the District’s Chief Financial Officer. All records must be kept current, in good order, and available for special audits at any time. Audits are the final control to assure a Principal that their procedures in handling funds entrusted to them are adequate for the protection of themselves and their personnel.

1.3 CHANGE OF PRINCIPAL

All activity fund records shall have a financial review when a change of school Principal occurs. It is the responsibility of the departing Principal to request that an audit by the District’s Internal Audit Staff be conducted prior to transferring financial responsibility to the incoming Principal.

It shall be the responsibility of the departing Principal to ensure that the financial records are in good order and are available to the new Principal. In addition, he/she shall ensure that the signature card at the bank is updated to reflect the new Principal as the authorized check signer.

1.4 CHANGE OF TREASURER

At the request of the school Principal, activity fund records may be audited when a change of treasurer occurs.

1.5 RETENTION OF RECORDS

All records shall be kept current and in good order for a period of three fiscal years. They shall be available for audits. After three fiscal years, the records shall be forwarded to the Accounting and Finance Department to be archived. The records include:

1. Bank statements
2. Canceled checks and check stubs
3. Accounting journals
4. Supporting documentation for receipts and disbursements (this includes fundraising financial reports and gate receipts, including beginning and ending ticket number)
5. Statements pertaining to investments

1.6 COLLECTION AND DISPOSITION OF MONIES

Monies collected by student groups shall be disbursed only for purposes authorized by the organization or upon approval of the sponsor. The Principal shall review and approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students. Transfers from any student accounts for the purpose of supplementing teacher/staff accounts is not permitted.

1.7 CASH IN SCHOOL BUILDINGS

It is the responsibility of the Principal in each school to ensure that all cash on hand is deposited in the bank on the same day it is received, this includes change funds, and any activity funds received. An armored carrier service is provided to daily transfer deposits from the school to the bank assures cash security. The Accounting and Finance Department is responsible for securing an appropriate money carrier provider.
SECTION 2..................BASIC RECORDS

2.1 RECORD OF DEPOSIT

A Record of Deposit Form (Appendix B) will be used by the club sponsor or other individual to submit monies to the Treasurer for deposit. The form will be completed in its entirety, noting the source of monies being remitted and the account to be credited. The form will be initialed by the Treasurer and a yellow carbon copy returned to the person presenting the money for deposit.

2.2 ACTIVITY FUND CASH RECEIPTS

Treasurer’s receipts are the means to accurately record cash received and to provide support to substantiate each bank deposit. Only pre-numbered receipt books are to be used. The original will be given to the depositor and the duplicate will remain intact in the receipt book. The receipt number is to be written on the corresponding Record of Deposit Form.

2.3 REQUEST FOR PAYMENT FORM

The Request for Payment Form (Appendix D) is the authority for issuance of an Activity Fund check. It should be completed by the club sponsor or individual responsible for the activity account and be accompanied by the original invoice or documentation. All purchases over $1,000 dollars must be preapproved by the Principal, and included with the Request For Payment Form.

2.4 PRE-NUMBERED CHECKS

Pre-numbered checks are used to disburse all funds from the Activity Fund checking account. These checks are obtained directly from the bank as needed. Checks must be printed with the name “Douglas County School District 0001” followed by the school’s activity fund account name and the school’s address. When ordering additional checks, the new check numbers should begin with the number succeeding the last check number in the old checkbook.

2.5 BANK DEPOSIT SLIPS

These slips serve as a transmittal advice to the bank and a record of monies deposited in the bank on specific dates. Deposit slips are obtained from the bank as needed and must be printed first with the name “Douglas County School District 0001” followed by the school’s activity fund account name and account number. Deposit slips will be prepared in duplicate; the original for the bank and the duplicate retained by the Treasurer. The numbers of the Treasurer’s receipts should be listed on the deposit slip. The total amount of all receipts listed for the deposit slip must balance with the amount deposited. All checks deposited shall be endorsed with the restrictive endorsement “For Deposit Only”.

2.6 MONTHLY BANK STATEMENTS

The bank statement is the official bank record reflecting all transactions affecting the cash balance during a month. When properly reconciled, the statement serves as official support for the cash balance indicated in the activity fund records. A bank statement should be reviewed and reconciled for all accounts, including checking and investments. The bank reconciliation process
is performed utilizing the financial information system. Once the bank reconciliation is completed a signed copy of the reconciliation is to be submitted to the Accounting and Finance Department no later than the **tenth** of the following month.

### 2.7 TRANSFER JOURNAL (MANUAL JOURNAL ENTRY FORM)

This journal serves as documentation of all transfer entries between various student activity accounts for a particular month. All transfers shall be supported by a properly completed and authorized Request for Transfer Form (Appendix J). In general, transfers from the Vending Income, Activity Cards, and General Activity accounts should be completed at year-end. Such transfers may be completed at other times during the year, if necessary, to cover deficits in accounts, which are, entitled to benefit from the funds. All original transfer forms should be attached to the appropriate manual journal entry form prior to entering into the financial information system.

### 2.8 PREPARATION OF RECORDS

All accounting records must be completed in ink. All corrections must be approved by the school Principal or Assistant Principal. *The use of "white-out" or correction tape is prohibited.*
SECTION 3........................ PURCHASING POLICIES & DISBURSEMENTS PROCEDURES

The school Principal functions as a business manager who is responsible for authorizing and monitoring all purchases and commitments requiring the disbursement of student activity fund monies. Teachers must have documented approval from the school Principal before making any purchase in the name of the school.

3.1 GENERAL PURCHASING & DISBURSEMENT POLICIES

A. All purchases made from school activity funds shall be made in compliance with OPS Purchasing and Contracting Policies.

B. The Principal is fully responsible for all purchases and commitments requiring the present or future disbursement of Activity Fund monies. School staff must have approval from the Principal before making any purchase in the name of the school, and have documented approval for any purchases over $1,000 dollars. The recommended procedure to follow is the use of an “Authorization for Ordering Goods” (Appendix C). The form is to be approved by the Principal prior to ordering items. No requisition or Purchase Order will be issued for the school Activity Fund maintained by the secondary schools.

C. No expenditure of funds shall be authorized/approved by the Principal unless sufficient funds are available in the appropriate activity account. **Thus, no check shall be drawn on any account with a negative balance unless funds are anticipated at a later date in the appropriate activity fund account and can be verified to be received by the end of the fiscal year.**

D. Student Activity Funds shall not be used to circumvent Purchasing Procedures and the submission of requisitions for the purchase of teaching supplies, etc. Principals must use their General Fund Budget for expenses related to the operation of the school; in accordance with the Nebraska Department of Education Accounting Manual. When purchasing items over $5,000, three quotes should be obtained and documented unless the item is of a unique nature where three quotes cannot be secured. Clarification on this requirement can be further explained by the District’s Purchasing Department.

E. Student activity funds **shall not** be used to pay for seminars, workshops, coaches’ clinics, coaches’ uniforms, or any items that are not explicitly for the student use.

F. Payments to current school district employees for services rendered such as judges, accompanist, etc. must be made through the Compensation & Benefits Division as a payroll expenditure (see Section 3.5).

G. Students are not allowed to make purchases on behalf of the District. It is not a District practice to reimburse students for purchases. The District does not support students using their personal assets to purchase supplies for the school or the District.
H. All expenditures shall be paid by check from the Activity Fund checking account or from Petty Cash. Under no circumstances are disbursements to be made from cash collected.

I. Income received from a specific group (student and faculty) should be expended for the purpose it was collected. The Principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and are not diverted for other uses.

J. In keeping with sound accounting principles, all negative accounts must be brought to a zero or positive balance before the close of the school year. This does not include Petty Cash, which will always have a negative balance as you are replacing cash held in the bank with cash held at the school.

K. Consideration should be given to have recurring vendors establish a monthly billing statement. Payment to the vendor would then be performed using the monthly statement. The original invoices would support the statement, thus reducing the number of checks written.

L. Student activity funds shall not be used for purchases of supplies for curriculum support.

M. Student activity funds shall not be used to pay for membership dues and fees for staff.

N. Treasurers shall not make purchases for goods, this violates generally accepted accounting practices for segregation of duties.

O. Payments to school district employees for services rendered such as judges, accompanists, etc., must be made through the Compensation and Benefits Division.

P. The Change fund should not be used for staff purchases, or to incur expenses that will be reimbursed later.

Q. Receipt, purchase, and/or use of gift cards are not recommended with activity funds.

3.2 REQUEST FOR PAYMENT

A. A completed Request for Payment Form (Appendix D) shall be the authority for the issuance of an Activity Fund check. It must be completed prior to issuance of a check.

B. A completed Request for Payment Form shall include:

1. The payee
2. Date and amount
3. Signature of person requesting the check
4. A brief description of the reason
5. Activity account name and number to be charged
6. Approved signature of the Principal
7. Check number (when approved)
8. Pre-Approval for Item (if it exceeds $1,000)

C. The Request for Payment form shall be attached to the original supporting documentation
(invoice) and kept on file for audit purposes. Xerox copies of invoices are not allowed because a
duplicate payment could occur. Proper supporting documentation shall include:

1. Vendors' original invoices. Periodic statements are not adequate supporting
documentation as they could contain invoices previously paid.

2. Original sales slips or cash register tapes from teachers or other employees who
request reimbursement for items purchased with their own funds. Credit card
statements and customer copies of charge slips are not adequate supporting
documentation.

3. Other supporting documentation may include letters, announcements and renewal
notices when invoices are not provided by the vendor and must be accompanied by a
copy (front and back) of the canceled check if an individual is being reimbursed for
an item he/she had previously paid.

4. If an invoice has been lost, an Affidavit (Appendix F) may be used to support the
disbursement. This should be used only as a last resort and should not be considered
a normal practice.

5. Payment for personal services for i.e., artists, consultants etc., must be paid for thru
the District’s Accounts Payable Department to ensure IRS Compliance. (See Section
3.6)

D. All invoices shall be reviewed to ascertain that sales tax has or has not been properly charged
since most purchases made by schools for school use are tax exempt. (See Section 10 on
Sales tax.)

3.3 ISSUANCE OF CHECKS

A. No expenditure of funds shall be approved by the Principal unless sufficient money is
available in the appropriate activity account. Thus, no check shall be drawn on any account
with a negative balance unless revenue can be verified and is anticipated to be received in
the near future for the activity fund account.

B. All payments shall be made using pre-numbered Activity Fund checks. Checks must be
issued in chronological order.

C. All Activity Fund checks must be manually signed by individuals listed on the bank signature
card(s). Use of a signature stamp is strictly prohibited.

D. Payments must always be made to a specific person, company or organization. Checks shall
NEVER be made payable to "CASH" or have the payee line left blank.

E. Under no circumstances shall checks be pre-signed.

F. All checks must be typewritten or completed in ink.
G. “VOID” checks shall have the word “VOID” written across the face of the check and the
signature area. The check will be retained with the check stubs or the canceled checks.
“VOID” checks must be retained for audit purposes. Never destroy or throw away a
“VOID” check.

H. Postage stamps will not be purchased with student monies and sold as a convenience for
staff and parents.

3.4 ADVANCE PAYMENTS

A. Advance payment may at times be requested for necessary expenses to be incurred by
clubs or other student groups engaged in out-of-town travel.

B. The Request for Payment Form (Appendix D) shall indicate that the check is for a travel
advance for the student group. The Student Activity Funds shall not be used as a travel
advance for staff as this is prohibited in the District’s Travel Guidelines.

C. Upon completion of the activity, the sponsor shall return any unused funds to the Treasurer
for issuance of a receipt. All supporting documentation for funds spent and the receipt for
unused funds shall be attached to the original Request for Payment Form (Appendix D).

D. The settlement of all advances shall be completed no later than fifteen (15) days after the
completion of the activity for which the advance was made. In all cases, settlement should be
attained prior to the end of the school year.

3.5 PAYMENTS TO EMPLOYEES FOR SERVICES

A. Occasionally a District employee may receive extra compensation for additional services
performed. Such auxiliary services are those performed by the employee in addition to
his/her normal specified duties, and performed outside regular work hours. Approval must
be obtained from the Assistant Superintendent of Human Resources before engaging in any
auxiliary service. Due to IRS regulations, such payments must not be made directly to the
employee from the school’s checking account. The correct procedures are as follows:

1. Complete a Request for Extra Pay Form and forward to the Chief Human Resources
   Officer, with a copy to the Compensation & Benefits Manager. The form should be
   completed with the employee name, employee number, hours and date worked, and
   reason for payment. The form should be signed by the Principal and indicate from
   whom approval of this activity was obtained.

2. Issue a school check payable to Douglas County School District #0001 for the payment.
   The rate to use for extra pay is determined by the applicable negotiated contract. The
   amount remitted must include appropriate fringe benefits and taxes. Please contact the
   Compensation and Benefits Division or the Accounting and Finance Department to
   obtain the extra pay rate and the fringe benefits costs.

3. Forward the check and a copy of the form to the Accounting and Finance
   Department -Accounts Receivable Desk.

4. Payment will be included on the employee’s next regular paycheck.
3.6 PAYMENTS TO NON-EMPLOYEES FOR CONTRACTED SERVICES

B. Payment for services performed by individuals not employed by the District are subject to IRS and Nebraska Department of Revenue guidelines and must not be made directly from the Student Activity Account. Payments for these individuals must be made using the CONSULTANTS, OFFICIALS, SECURITY (COS) Reporting Form. A Certification of Payment For Services form must be completed; the yellow and pink copies should be retained at the school; the white copy should accompany the COS Reporting form. A check drawn on the school’s account for the amount of the payment should accompany the white copy of the COS Reporting form; the check and the COS Reporting form must both be submitted to the Accounting and Finance Department - Accounts Receivable Desk. Copies of these forms are attached as Appendix G.

3.7 MEMBERSHIP FEES, TRAVEL, ETC.

Activity Fund monies (school accounts) may NOT be used for any employee’s individual membership dues in a professional organization. Club memberships for students are allowable expenditures from Student Activity Funds. (See also Section 3.4 for travel advances.)
SECTION 4...............BANKING PRACTICES AND PROCEDURES

4.1 BANK ACCOUNTS

A. Each school shall have only one checking account entitled "Douglas County School District #0001-(Name of School) Activities Account." The account title must be imprinted on all activity fund checks and deposit slips. All monies received will be deposited into this account and all disbursements will be made by a check drawn on this account. The mailing address for the account should be to the Treasurer’s attention at the school’s address. All accounts must have the District’s Federal Taxpayer Identification Number (TIN) on the account. The TIN is 47-6002629.

B. Only activity fund transactions may be directed through the activity fund bank account.

C. Principals are encouraged to invest surplus funds, whenever possible, to generate additional revenue. Options approved by the Board of Education’s Investment Policy include:

1. Certificates of deposit,


A copy of each investment statement should be forwarded to the Accounting and Finance Department-Bank Reconciliation Desk, along with the monthly bank reconciliation.

In general, the school should attempt to invest all excess funds to maximize interest income. For short-term funds, the use of NSDLAF+ is the most advantageous investment, as funds can be invested or redeemed daily.

D. The school’s combined total of cash and investments at any one financial institution should never exceed the FDIC insured limit currently approved. Individual schools may have to limit the amount they have on deposit (cash and investments) at any one bank to comply. Each school should check with the Accounting and Finance Department – Controller prior to making an investment locally to ensure the funds will be fully collateralized.

E. The Principal is responsible for selecting the banking institution to handle the school account. District Policy stipulates that the bank must reside within District boundaries. The District uses “US BANK” as its preferred bank.

4.2 CHECK SIGNATURES

A. Each bank account shall have two authorized check signers, one of which must be the Treasurer. The second signature will be for the purpose of signing checks in emergency situations and must be someone other than the Principal.

B. Each check must be signed manually. **The use of signature stamps is strictly prohibited. UNDER NO CIRCUMSTANCES SHALL CHECKS BE PRE-SIGNED.**

C. The Principal will be considered responsible for all financial transactions and proper check signatures, even in the case of his/her unavoidable absence.
4.3 BANK RECONCILIATION

A. One of the most important responsibilities of the School Treasurer is the prompt reconciliation of the activity fund bank account. It is the secondary school Principal’s responsibility to ensure that the Treasurer has adequate time to complete the monthly reconciliation of bank statements in a timely manner.

B. Upon receipt, the bank statement should be reconciled utilizing the financial information system. Adjusting entries to the bank reconciliation should be made in a timely manner to avoid misstating the cash balances on the account, or complicating the future reconciliations.

C. Upon completion of the bank reconciliation, the reconciliation shall be reviewed and approved by the Principal. The approval shall be indicated by initialing and dating the documents. (See Appendix J for Principal Reconciliation Procedures.) A copy of the bank reconciliation, bank statement, balance sheet, and investment statement(s) must then be forwarded to the Treasury Management desk in the Accounting and Finance Department by the tenth of each month.

4.4 OUTSTANDING CHECKS

A. Outstanding check are considered unclaimed property by the State of Nebraska, and should be remitted to the state. To ensure the proper remission to the State, Accounting & Finance has designed the following process:
   a. Checks should be carried by a student activity account for a period of three years.
   b. After three years the outstanding checks will be voided, and remitted to the District by student activity check from the school.
   c. Accounting & Finance staff will remit the unclaimed property to the State of Nebraska
SECTION 5.................RECEIPT OF CASH

5.1 GENERAL RECEIPTING PROCEDURES PERFORMED BY THE TREASURER

A. All cash and check collections must be recorded immediately by the Treasurer. All monies being turned over to the Treasurer must be accompanied by a completed Record of Deposit Form. The Treasurer will count the money and verify it to the total noted on the Record of Deposit Form (Appendix B). A receipt will be prepared with the receipt number noted on the Record of Deposit. The distribution of the receipt is:

1. Original (white) to person submitting the money.

2. Permanent copy (pink or yellow) retained in the receipt book.

Cash Receipts must be issued in numerical sequence.

B. The receipt must be completed in its entirety, including:

1. Date, activity fund account number, and dollar amount.

2. Name of the individual submitting the money. (A receipt may not be issued to more than one person.) Receipts should not be made out to the Treasurer as the individual depositing the monies.

3. An explanation of the purpose for which the money was received. Supporting documentation detailing the purpose of the funds received, and providing an accounting of the amounts received are required. Support should provide the “Who, What, Where, Why, When” of a deposit.

4. The signature of the Treasurer. Signature must be manual; signature stamps are prohibited.

C. An actual cash count should be made by the individual submitting the money. The calculator tape listing with totals should accompany all deposits turned into the Treasurer. A verification of cash should be made by the Treasurer in the presence of the person turning in the money to avoid any discrepancies. While this may not always be possible, this is considered to be a sound internal control activity.

D. Post-dated checks cannot be accepted from any source.

E. Under no circumstances shall a cash receipt be altered. If an error occurs in the preparation of a cash receipt, void the incorrect receipt and issue a new receipt.

F. All cash on hand shall be kept in the school vault or safe until it is picked up by the money carrier service. It is the responsibility of the Accounting and Finance Department to secure the services of the money carrier provider.

5.2 RECEIPT OF MONIES BY PERSONS OTHER THAN THE TREASURER

A. The school Treasurer is responsible for maintaining an adequate supply of receipt books for
the use by other staff, (i.e., yearbook sponsor, club sponsor, etc.).

B. A log must be kept of all cash receipt books issued to teachers, sponsors and other individuals who are approved by the Principal to collect funds, to ensure accountability for monies collected.

C. Money may be collected by other authorized individuals (teachers, librarian, etc.), if approved by the Principal, for such items as books, student activity cards, fundraising activities, etc. In such instances, the individual collecting the monies must account for the monies as follows:

1. The Tabulation of Monies Collected from Students Form (Appendix E) must be completed with all information provided.

2. The authorized individual must issue receipt to payers for monies collected. The permanent copy (pink or yellow) should be left intact in the receipt book, and receipt number(s) noted on the Record of Deposit Form (Appendix B).

3. Collections shall be submitted to the School Treasurer daily. A second count of the cash should be done to ensure the proper audit of cash received for activity funds, concessions, and box office where an end tape is not available. If the deposit is not ready to be deposited, it should be sealed in an envelope and stored in the office vault overnight. Unless the monies are secured, the teacher or club sponsor is assuming a personal liability for the monies. The School Principals are equally accountable for un-deposited items and safekeeping of documents.

4. The original completed Tabulation of Monies Form (Appendix E), receipt book, and monies collected shall be given to the School Treasurer, who will count the funds in the presence of the depositor and prepare a receipt once the deposit total is verified. The School Treasurer should also sign the Tabulation of Monies Form.

5. The School Treasurer should keep the original Tabulation of Monies Form on file for five years for audit purposes.

6. Individual sponsors/collectors should keep their verified copies of the Tabulation of Monies collected for five years for audit purposes to support any discrepancies.

5.3 Box Office Report/Athletic Game Report

A. Secondary schools receive thousands of dollars in gate receipts every year. Gate receipts include fees for sporting events, dances, plays, etc. It is important that the gate personnel and school administration have a good understanding of the environment surrounding the event so that appropriate cash controls can be implemented.

B. The facilities for gate receipts must be safe, secure, and have a physical layout that will ensure good, secure money collection. The physical layout will require limited access to the ticket booth. Fences, gates, and entrances need to be reviewed for security. The objective is to make the monitoring of events simple, easy, and safe.
C. The cash boxes at all workstations or booths must be placed so they are not accessible to patrons in case of crowding, disruption, etc. Cash boxes must not contain more than $1,000 for large events (football, and basketball), or $300 for smaller events. Any exceptions to this requirement must be approved prior to the event by the Controller, or the District’s Chief Financial Officer.

D. Those handling the money should sign a cash tally sheet indicating that they have received the money that will be used to make change. Workstations and areas used to reconcile activity collection must be well lit and very visible.

E. A reasonable distance between those that collect the money and those taking tickets or entrance passes should be maintained. This will help with security. The ticket-takers must sign the cash tally sheet and reconciliation form. The administrator responsible for the activity must also sign the cash tally sheet and reconciliation form.

F. After the event, the deposit must be picked up by the District’s Money Carrier Service. In cases where the Carrier Service does not pick up the money immediately, the administrator and a policeman or security officer (two individuals) must secure the money for deposit in a sealed bank bag and placed in the school safe. The deposit must then be picked up by the District’s Carrier Service the following day.

G. Admission to athletic and other school events are to be controlled by the use of pre-numbered roll tickets. A perpetual inventory record shall be maintained for all tickets. This record shall include the beginning and ending numbers of each roll. Tickets printed for special events must be pre-numbered and controlled in the same manner as roll tickets.

H. For admission to athletic and other events, the Treasurer will need to provide a change box in addition to the tickets. A Box Office Report (Appendix L) should be created by the Treasurer and included with the change box and tickets. Upon completion of the event, the ticket seller(s) must complete the Box Office Report and turn it in, along with the unused tickets and the change box, to the appropriate administrator so the funds can be secured until they are turned over to the Treasurer. The school treasurer should review gate activity documentation periodically.

I. The Box Office Report consists of two sections. The top section is used to record the number of tickets sold and the price. It is used to determine the total proceeds that should be collected and deposited as income for the event. The bottom section is used to record the total monies actually collected and will be deposited. Any difference between the amounts should be explained.
SECTION 6..........................DEPOSIT OF FUNDS

6.1 GENERAL OPERATING PROCEDURES

1. **Deposits must be made daily for secondary schools.** All collections shall be deposited intact with the Treasurer.

2. All checks held for deposit shall be restrictively endorsed at the time they are received.

3. All cash receipts supporting cash deposits shall be deposited in numerical sequence. All cash and checks on hand should be kept in the school vault or safe until they are picked up by the District’s Money Carrier Provider for bank deposit.

4. Redeposit (returned checks) must be deposited separately from other funds collected. This provides a clearer audit trail to identify the transaction. (They should be recorded in the financial information system using the first day of the month in which they were returned as the transaction date.)

5. If the treasurer is the person who originally received the funds, a second count by someone other than the treasurer must be performed to ensure proper segmentation of duties, and maintain proper cash receipt policies.

6. All monies on hand at the end of the school year, excluding petty cash, should be deposited prior to closing the books for the year. Petty cash should be counted and reconciled.

7. Money to be deposited will be taken to the bank via a contracted money carrier service during the school year. If the money carrier pick-up occurs too early in the day for all monies collected to be deposited, the monies should be receipted. A deposit slip should be written for the money on hand and the cash and endorsed checks should be locked in the safe overnight.

8. The Principal, Controller, and the Chief Financial Officer must be notified immediately by the Treasurer upon discovery of a cash shortage or if there is any indication of mismanagement of student activity funds.

6.2 PREPARATION OF BANK DEPOSITS

A. A bank deposit slip shall be prepared in duplicate each day (money should not be held at length at the school level) and shall include the following:

1. The date and amount of the deposit.

2. The cash receipt number(s) issued that make up the deposit.

3. A listing of each check in the deposit (or a calculator tape).
B. The original copy of the deposit slip is retained by the bank. The duplicate copy is retained by the Treasurer to verify against the bank statement.

C. The sum of the amounts of the supporting receipt books must agree with the amount of the deposit slip.

D. For procedures regarding returned checks, redeposit and deposit corrections, see Section 6 of this manual.

6.3 CASHING OF CHECKS

The practice of cashing personal, Student Activity Account, and/or payroll checks from the school’s activity accounts or petty cash is strictly prohibited.
SECTION 7................RETURNED CHECKS AND REDEPOSITS

7.1 RETURNED CHECKS

Occasionally, a check that had been previously deposited is returned by the bank for a variety of reasons. These reasons include improper signature, insufficient funds, or account closed. When a check is returned by the bank, the following procedures shall be followed:

A. The School Treasurer shall immediately notify the maker of the returned check and request that it be redeemed only with cash, a money order or a cashier's check. An insufficient funds check fee of $25 has been approved by the Board of Education to be assessed to the maker of the check. This insufficient funds check fee cannot be waived.

B. If the maker of the returned check requests that it be redeposited, follow Section 6.2 procedures below (Redeposits). A check may be redeposited only once.

C. Under no circumstances should the returned check be surrendered to the maker except in exchange for cash, a money order or a cashier's check.

D. If the check is for the payment of a student’s obligations, the amount of the check and any fees charged by the bank should be assessed against the student via the Fine and Fee Card and recorded in the Student Information System.

E. No future checks shall be accepted from a person who has not rectified a previously returned check, and any insufficient check fees.

F. Retain all bank memorandums in the school’s accounting records for audit purposes.

7.2 REDEPOSITS

When a returned check is redeemed by the maker, the resulting deposit is known as a "redeposit." Procedures to be followed are:

A. Prepare a separate deposit disclosing:

- Date and amount of redeposit.
- Name of the maker of the returned check.
- The previous cash receipt number or the activity account where the check was originally deposited.

B. If a person redeems a returned check with cash, give him/her the returned check as his receipt. (Keep a photocopy for the school’s records). Some financial institutions will automatically redeposit a check for you. Please contact your financial institution to see if this service is available.
7.3 UNCOLLECTED CHECKS

Individual schools are responsible for the collection of returned checks. The following procedures are for checks, which have been deposited twice by the school/bank and returned the second time by the bank.

A. Send a letter to the maker of the check requesting payment be made by cash, a money order or a cashier's check within a ten (10) day period. The letter should include the amount of the original check and payment of the $25 insufficient check fee. The letter should be sent to the last known mailing address of the maker and should contain the check number, date and the amount of the check. DO NOT SEND ORIGINAL CHECK! The letter should stipulate the check has been redeposit and returned a second time.

B. If this second attempt fails, consider other means such as having a teacher, the club sponsor or the Principal attempt to make contact with the parent or guardian by telephone or in person. If the amount is significant (in excess of $100.00), contact the Controller to determine if further action is warranted. Attempts should be made to collect returned checks of less than $100.00 by the School Treasurer until the close of the school year.

C. If no collection is made, the bad check should be retained by the School Treasurer in a separate file for possible future reference until the student graduates (if from a parent or guardian) or for two years, if from another source.
SECTION 8.................PETTY CASH & CHANGE FUNDS

8.1 GENERAL POLICIES

A. A Petty Cash (Change Funds) Account will be used to control cash that is kept by the school for use by the Treasurer for the school store or to have monies available to make change, when necessary. At the discretion of the Principal, it may be used for the cash purchase of small miscellaneous items.

B. Each petty cash account should not exceed $100.00.

C. It is the Principal's responsibility to ensure the maximum protection of these funds.

D. Employee or other checks must not be cashed from change funds.

E. Postage stamps for resale to staff or parents is not an acceptable use of petty cash.

8.2 OPERATING PROCEDURES

A. The petty cash account is established by issuing a check in the desired amount (not to exceed $100, see Section 8.1b ) payable to Petty Cash followed by the name of the School Treasurer. For example; Petty Cash - Jane Doe. The School Treasurer shall then endorse the check and cash it at the bank. This is the only exception to checks being written to “CASH.” If the monies will not be needed during the summer, it is recommended that the monies be deposited.

B. Cash disbursements may be made from Petty Cash not to exceed $20. Original invoices must be obtained for all petty cash expenditures. When possible, a purchase order, check, or procurement form should be used rather than petty cash.

C. A record of each payment from petty cash should be kept, showing the person to whom it was paid, the reason, the date, the amount, and the signature of the person to whom it was given.

D. Replenishment of the petty cash account shall be made once the cash balance falls below a manageable level, such as $45. A check is written, as stated in 8.2A to increase the cash to the amount originally approved.

Example:

<table>
<thead>
<tr>
<th>Actual Cash on Hand</th>
<th>$45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount to be Replenished</td>
<td>$55</td>
</tr>
<tr>
<td>Original Petty Cash Amount</td>
<td>$100</td>
</tr>
</tbody>
</table>

E. The original invoices supporting the petty cash disbursements (totaling $55 per the above example) should be attached to the Request for Payment form authorizing the issuance of the check. These disbursements will be charged to the appropriate activity fund for which the expense was incurred.

F. Cash should not be withheld from a deposit for the purpose of adding to petty cash. Petty cash may only be obtained, added, or decreased by approval of the Principal.
G. When recording the check issued to replenish Petty Cash in the financial information system, the individual student account(s) to which the expenditure belongs should be charged.

H. It is the responsibility of the Principal to safeguard the Petty Cash fund and to ensure that it is not abused.

I. Periodic audits should be made to ensure the petty cash funds are used properly.

8.3 CHANGE BOXES

Each Change Box used by the school shall be permanently labeled with the school’s name and a unique identifying number. A permanent log shall be maintained as a record of the issuance and return of all Change Boxes. The log shall include the box number, amount of change issued, date checked out and beginning ticket number. The log shall also note the date returned and if the box included a Record of Deposit and appropriate Box Office Report or Concession Stand Report. The initial seeding of the Change Box should not exceed $1,000 for large events (football, and basketball), or $300 for smaller events. Change must be requested only by the Treasurer, or the Principal. Any exceptions to this requirement must be approved prior to the event by the Controller, or the District’s Chief Financial Officer. Change funds must be kept separate from the Petty Cash funds, and not comingled.
SECTION 9...............VENDING MACHINES

9.1 GENERAL PRACTICE

Revenue from vending machines situated in all areas of the school, whether school-serviced or vendor-serviced, shall be controlled by the Principal and processed through the appropriate Activity Fund. It is the District’s practice that schools use full-service vending. The responsibility for filling the machines and handling the monies is with the company providing the machines.

9.2 GENERAL OPERATING PROCEDURES

A. Revenue from vending machines must be collected and receipted daily or when the amount collected exceeds $30.00, if the machine is serviced by the school.

B. Funds shall be disbursed from the individual vending machine account only for the purchase of vending machine supplies, maintenance of the machine(s) and rental, if any, of the machine(s). This is considered a fundraising activity and does not require an OPS purchase order.

C. The balance in each vending machine fund should be reviewed prior to June 15 to determine if a transfer of funds from the accumulated profits is warranted.

D. Vending machine profits which have been transferred to another activity fund(s) may be used for any expenditure generally permissible from that fund. Proceeds resulting from staff vending machines may be deposited into a staff support fund or transferred to a School Support Fund or Staff Recognition Fund, to be used for the benefit of the school staff. The amount of income transferred to this fund must not exceed the proceeds derived from the machines located in staff-only areas. See Guidelines for Use of Student Activity Funds (Appendix A) for possible uses of these monies.

9.3 SCHOOL-SERVICED VENDING MACHINES

A. All transactions involving revenue generated by vending machines shall be entered into an Activity Fund established for this purpose. For example, receipts and disbursements for soft drinks, other vending machine sales, etc., should be handled through separate soft drink or vending machine funds, such as: Soft Drinks - Faculty Lounge, Soft Drinks - Student Vending, Vending Machines - Student Vending. This method of entitling the individual Activity Funds should relate directly to the location of the machines and the intended purpose of the profits.

B. Profits resulting from vending machine sales may be credited to one fund per vendor with the proceeds being transferred, at the option of the Principal, to funds related to the supporter/payers from which the profits were generated or other activity accounts for student-related purposes.

C. All lease/rental agreements must be approved and signed by the OPS Purchasing Department. A copy of the lease/rental agreement should be forwarded to District Operations and the Accounting and Finance Department to be retained in a central file for inclusion in the annual audit process.
D. Any balance due for vending machine supplies on school-serviced machines shall be paid in full upon receipt of each monthly statement.

E. The Principal is responsible for providing the maximum available security for vending machine product inventories.

9.4 VENDOR-SERVICED MACHINES

A. A school, with the approval of the OPS Purchasing Division, may contract with a firm whereby the vendor agrees to service the machine and collect the money. The school then receives a periodic commission check from the vendor. Vending machine profits (i.e., the commission checks) may be placed directly into the appropriate vending revenue fund related to the location of the machine or to the intended purpose of profits from the machine. The funds may then be transferred to support other funds at the discretion of the Principal.

B. All lease/rental agreements must be approved and signed by the OPS Purchasing Division. A copy of the lease/rental agreement should be forwarded to District Operations and the Accounting and Finance Department to be retained in a central file for inclusion in the annual audit process.

C. If the machines are designated as Student Use, the profits from the machines may ONLY be used on student activities. The profits from vending machines designated for staff use, may be used for either activities.
SECTION 10 ………………STATE AND LOCAL SALES TAXES

10.1 TAXABLE STATUS OF PURCHASES

Nebraska State Law 77-2704.15 states:
“(1) Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental
of and the storage, use, or other consumption in this state of purchases by … public schools
established under Chapter 79.”

A. Tax Free Purchases

All items purchased by a public school for the school’s use qualify for an exemption from sales
tax if the items relate to the educational process. The school or authorized agent should provide
the seller with a Nebraska Sales Tax Exemption Certificate, obtained from the Accounting and
Finance Department. To be valid, the certificate must state that the merchandise being purchased
is for the school’s use in providing education, is being made in the name of the School District,
and that payment shall be made from the school’s activity account. The certificate must be
signed by the School District Treasurer and a copy will be kept by the Accounting and Finance
Department for filing and audit purposes. The District’s Tax Exempt Certificate number is not
to be used by the Staff Courtesy account or any affiliated organization such as a PTA, PTO,
etc. The organization should apply for their own Tax Exempt Certificate. If the PTA,
Courtesy Committee, or other organization wishes to purchase goods or services for the
school, they cannot use the District’s Tax Exempt Certificate number. If the group does not
have a tax-exempt certificate number of their own, they must donate the funds to the school
so that the purchase can be made from the school’s account.

B. Sales and Use Tax - Exempt School Items

Public schools need not collect sales tax on the following:

i. Fees and admission tickets
   ii. Sale of food and soft drinks during a regular school day, subject to an agreement with
       the proper school authorities
   iii. Food and drinks sold at PTA carnivals

C. Exempt Food Sales

Sales and use tax is not collected on meals and food products, including candy and soft drinks,
served in an elementary or secondary school during the regular school day by a school, student
organization or PTA, subject to agreement with school authorities.

This exemption from sales tax applies to guests, employees, or teachers who are served in a
school cafeteria during the regular school day.

The sale of food, including candy and soft drinks, is exempt from sales tax when sold by an
organization associated with a public school (FBLA, FFA, etc.) if: (1) the sale is part of a
fundraising drive sponsored by the organization; and (2) all net proceeds from the sale go to
the organization for its exclusive use.

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D. Sales

The school district is not required to collect sales and use tax on the “gross receipts from the sale, lease, rental of and storage, use, or other consumption in this state of property, if the proceeds from such sale are used to support school activities or the school itself”.

10.2 REMITTANCE OF SALES TAXES

Any sales tax collected by the school shall be remitted to the Accounting and Finance Department to be forwarded to the Nebraska Department of Revenue, unless contractual agreements with a vendor stipulate that such taxes be remitted to the vendor.
SECTION 11..............FUNDRAISING ACTIVITIES

11.1 DEFINITION OF FUNDRAISING ACTIVITIES

A fundraising activity may be defined as any activity involving participation of a student body or a school recognized student group undertaken for the purpose of deriving revenue for a school or a school-sponsored group. Only documented school fundraising activities approved by the Principal may be conducted. Approval is contingent on the benefit to be derived by the students of the organization.

11.2 FUNDRAISING ACTIVITIES FOR A SCHOOL

A. GENERAL

1. Fundraising activities are not confined to regular school hours, but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money.

2. To request permission to conduct any fundraising activity, the club sponsor should complete a Fundraising Activity Request Form (Appendix I) and submit it to the school Activities Director. If approved, a copy should be provided to the Treasurer. The sponsor must be specific regarding the purpose of the fundraising activity. The “reason for fundraising activity:” on the Application for Fundraising (Appendix I) must be completed. Commingling of funds is not allowed. If several groups are participating in a fund-raiser, state the percentage being shared by each (e.g., Student Council 50%, NHS 25%, and Vocal Music 25%). Do not allow the sponsor to state that the activity is for “general school needs”. Approval shall be obtained prior to the start of the activity.

3. Canceling a Fundraiser: If after receiving approval to conduct a fundraiser, it is decided that the fundraiser will not be conducted, the Principal shall be notified. Notification shall be made by sending him/her a photocopy of the original request with the following information:
   - In large print, indicate “CANCELED” across the face of the document.
   - Principal’s original signature and the sponsor’s original signature.

   If the cancellation is approved, the Principal will route the approved cancellation to the Treasurer to file. The Principal must provide an original signature authorizing the cancellation.

4. As a general guideline, each organization should be allowed one major fundraising activity per year. A major fundraising activity is one in which all members will be participating, (e.g., boxed candies are given to all members to sell). Minor fundraisers (no limit) are those in which a small number of club members will participate (e.g., a car wash).

5. Only emergency requests shall be eligible for consideration at other times.

6. The club sponsor is responsible for keeping accurate records, including the following:
i. Distribution lists. Including items (t-shirts, uniforms, etc.) purchased with fundraiser revenue and to be given out to students.

ii. Daily collection reports.

iii. Copies of validated Record of Deposit forms.

7. **No later than three weeks after** the completion of the fundraising activity, the sponsor shall report to the Principal the outcome of each fundraising activity and how these funds were used. Ongoing fundraising activities may not extend past the close of the current school year, with the report due after three weeks. **It will include amounts due from students and unsold merchandise on hand.**

8. Nebraska statutes governing lotteries and raffles prohibit public schools from holding lotteries or raffles. It is illegal to operate a scheme where a person gives something of value in order to obtain a chance to win something of value. A raffle or lottery which requires the purchase of a ticket with no purchase of a product required is illegal. All appearances of a raffle or lottery must be avoided. (Nebraska statutes 9-433, 9-511.01, 9-508, 9-513). Non-profit organizations associated with schools, such as PTAs and booster clubs, do have the authority to hold small lotteries or raffles. In order to have the power to do so, the group must be a non-profit organization organized under Section 501 of the IRS code.

9. Crowdfunding fundraising, or other internet based fundraising (GoFundMe, DonorsChoose, and similar sites), are covered in the districts policies Section 11. A copy of this policy is provided in Addendum Q on page 74. Review the addendum prior engaging in any submission to crowdfunded activities.

**B. ACCOUNTING FOR FUNDRAISING ACTIVITIES**

Collections and Disbursements

a. All collections and disbursements associated with any fundraising activity coordinated by the school or a school-recognized student group shall be transacted through the Student Activity Fund. **CASH PAYMENTS OF ANY KIND ARE NOT ALLOWED.**

b. All collections must be receipted and all payments must be made in accordance with Section 3 and Section 5 of this manual.

c. All collections and disbursements associated with any fundraising activity coordinated by the school shall be recorded in the appropriate Activity Fund account.

2. Upon completion of fundraising activities, a Fundraising Project Final Report should be completed by the sponsor, with one copy filed with the Treasurer and one copy retained by the sponsor. The sponsor must coordinate reconciliation of the Fundraising Project Final Report with the Treasurer to ensure accuracy of reporting.
3. The report should indicate gross collections and list any expenses incurred relative to the activity (merchandise, advertising, sales tax, prizes, etc.). The report should also include inventory on hand and collectible debt. Disposition of the net proceeds (profits) should also be disclosed, if funds were collected for a specific purpose. The School Treasurer is ultimately responsible for the actual preparation and submission of the final report; however, the person requesting permission to conduct the fundraising activity should prepare the report.

4. At the conclusion of the fundraising activity, all records should be turned in to the School Treasurer along with the original copy of the completed Fundraising Application and Financial Recap Form to be retained for audit purposes. Copies of invoices, billing statements, credit memos and/or other documentation (inventory counts, list of incentives, list of students owing money) must be submitted with the completed form. All fundraising documentation must be retained for audit purposes.

5. The Omaha Public School district's Internet practices and standards are defined in the Board of Education Approved Internet Web Site Practice and the Internet Web Page Style and Content Standards.

6. The Board of Education Approved Internet Web Site Practice states the following:

7. "Internet web pages must relate to curriculum, official school functions, instruction, and general information appropriate for the public."

8. "Any links to other sites must be limited and meet criteria established by the District."

9. "There shall be no advertisements placed on Internet web pages."

10. Internet Web Page Style and Content Standards state the following:

11. “There shall be no commercial advertisements including external hit counters on any
    a. district Internet web page."

    b. "Links to organizations that are associated with the school district, i.e., PTA/PTSA and alumni groups are appropriate."

12. In alignment with the above, all external fundraising and promotional links have been removed from school websites. Please ensure that such external links are not on your school's web site and are not placed on your school's website in the future. Please also be aware that fundraising (sale of goods) over the internet is not in alignment with the Omaha Public School district Fundraising Guidelines and therefore not permissible. As we experience increasing promotions from business, additional efforts are necessary to ensure that family interaction with OPS web pages continues to be a resource and not a venue for profit agency's promotions.
SECTION 12  ...............STUDENT ACTIVITY CARDS

12.1 GENERAL POLICIES AND PROCEDURES

The Student Activity Cards Account is specifically for the receipting of dollars from the sale of activity cards.

1. The Activity Card Account is to be used for receipting the dollars from the sale of activity cards. All collections must be receipted in accordance with Section 4 of this manual.

2. The only expenditures in the account will be those made to the District for the sale of activity cards or to reimburse a parent or student for an activity card as needed. All disbursements are to be made in accordance with Section 7 of this manual.

3. The Accounting and Finance Department will notify the Treasurer and Principal when to submit the monies received from the sale of activity cards to them. Procedures for the remittance of monies from the sale of activity cards can be obtained from the Accounting and Finance Department.

4. The reimbursement for the sale of activity cards to individual schools is to be deposited into the Student Activity Cards account and transferred to qualifying accounts as per Section 14, Transfer of Funds Between Activity Accounts, of this manual. Transfer of the activity card reimbursement must be determined by the Principal, based on the District’s Student Fee Policy and for activities for which the card may be used. Any assistance or clarification can be provided by the Accounting and Finance Accounts Receivable Supervisor.
SECTION 13  INVESTMENTS

13.1 GENERAL POLICIES

A. Schools should not be investing student activity funds. If a school wants to have its student activity fund balances invested, they should contact the District’s Controller.
SECTION 14.... TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS

14.1 GENERAL POLICIES

A. Transfers between activity funds are discouraged, unless the transfer is necessary to maintain proper accounting of the funds. Transfers are not to supplant proper accounting of funds, nor are they to be utilized as a balancing agent. All transfers must have document approval from the principal prior to the transfer.

B. Some activity accounts are established for the purpose of isolating transactions for a specific activity, collection, solicitation, etc., thereby enabling the profitability of the activity to be determined (e.g., a Class Picture Account or Candy Sale Account). Net proceeds remaining in such an account must be transferred to the account approved on a Transfer of Funds Authorization Form (Appendix J). For example, if pictures were taken to provide funds for new library books, then the net proceeds (balance in the Picture Account after all payments to the studio, etc.) should be transferred to the Library Account on a Transfer of Funds Authorization Form (Appendix I).

C. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in such an account will increase indefinitely unless some disposition is made of the excess revenue; vending machine accounts and student activity card accounts are examples. As detailed in Section 11, vending machine revenue should be transferred, at the option of the Principal, to accounts for student-related purposes.

D. Occasionally, a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between activity accounts in such instances in lieu of issuing an Activity Fund check. Please contact the Accounts Receivable Supervisor for assistance prior to the transfer.

E. Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the contribution shall be handled by an internal transfer of funds. Please contact the Accounts Receivable Supervisor for assistance prior to the transfer.

F. Transfers require the approval, in writing, of the Principal and club sponsors or account custodians when the transfer involves accounts with delegated responsibilities.

14.2 DOCUMENTATION OF TRANSFERS

A. Each transfer shall be initiated by preparation of the Transfer of Funds Authorization Form (Appendix J), disclosing both the amount of, and the reason for, the transfer.

B. When all required approvals have been obtained, the School Treasurer may proceed with the necessary journal entries.

C. All copies of the Transfer of Funds Authorization Forms (Appendix J) shall be maintained with the School Activity Fund Records and attached to the manual journal entry form.
SECTION 15 ................BOARD OF EDUCATION FUNDS

Schools act as an agent for the Board of Education by collecting funds for selected programs such as Adult High School, Summer School (self-supporting), etc. This money is held in trust for the Board of Education by the school until it is remitted to the Accounting and Finance Department.

The Treasurer is responsible for the collection and deposit of these funds into the appropriate Student Activity Account. Funds collected are to be remitted monthly to the Accounting and Finance Department - Accounts Receivable Desk using the School Remittance Form (Appendix N). This is the only expenditure to occur from these accounts.
SECTION 16 ...............OUTSTANDING FINES

The School Treasurer or another staff member is responsible for maintaining records of all uncollected fines, fees, and other receivables from students, and ensuring that all receivables are collected in a timely manner, no later than graduation.

A. Prior to year-end, a listing of receivables-due will be prepared.

B. If a student leaves the School District prior to graduation, every attempt should be made to collect the amount due. Any amount not collected will be written off to Bad Debit Expense.

C. If a student transfers to another school within the District, the fines will follow the student as they shall be recorded in the Student Information System.

D. If a School is able to collect fines from a student that was originally incurred at a different school within the District, the funds should be remitted to the originating school. Contact the appropriate originating school Treasurer to explain the situation and to determine how to handle the fine.

E. If a student graduates and still has an Account Receivable balance, every attempt should be made to collect the amount due. Amount not collected, will be written off to Bad Debit Expense.
SECTION 17 ................SCHOLARSHIPS

During the 2015/2016 School year, all school based scholarship funds were transferred to the Omaha Schools Foundation. Any scholarship funds received should not be deposited into district student activity funds.
SECTION 18..................CAPITAL (FIXED) ASSETS

18.1 PURCHASE OF CAPITAL ASSETS

Board of Education policy stipulates that all capital assets should be purchased through the District’s Purchasing Division. As such, the direct purchase of copiers, fax machines, or any other equipment with Student Activity Funds, is discouraged. NO capital assets are to be purchased with activity funds, this includes but not restricted to equipment over $5,000, playground equipment, construction projects, and computers ). If a school desires to purchase assets with activity funds, the money should be deposited into a Central Office School Support Fund maintained specifically for the school. Requisitions can then be processed from this fund.

All capital assets must be processed through the District’s Supply Division. This will ensure that assets are added to the District’s accounting system to be tracked and properly insured.

18.2 DONATIONS

A. Donated capital assets with an original cost exceeding $5,000, as well as all other donations, are to be reported to the Executive Director of District Operations Services and the Controller.

B. Donated capital assets must be tagged with a bar code obtained from Supply and added to the District’s accounting system. All donated capital assets must be reported to the Fixed Asset Accountant in the Accounting and Finance Department using the Fixed Asset Status Change Form (Appendix M). Use of this form will allow the Fixed Asset Accountant to assign a fair-market value as a cost for the item.
Accounting and Finance Department Contact Personnel

(Setting up Funds, District policies, Practices, and Procedures)
Shane Rhian
Controller
531-299-8534
shane.rhian@ops.org

(All General Issues/Receivables/Bank Changes/District Internal Account Reviewer)
Lewis Hendrickson
Accounts Receivable Supervisor
531-299-9794
lewis.hendrickson@ops.org

(Deposits/District Internal Account Reviewer)
Diane Chizek
Account Receivable Clerk
531-299-9811
diane.chizek@ops.org

(Reports/Financial Analysis)
Judy Kilroy
Financial Reporting Accountant
531-299-9816
judy.kilroy@ops.org

(Accounts Payable, Vendors, Vouchers)
Dan Pruch
Accounts Payable Supervisor
531-299-9654
dan.pruch@ops.org

(General Ledger, Journal Entries)
Janet Dyer
General Ledger Supervisor
531-299-9801
janet.dyer@ops.org

(Bank Reconciliations District Internal Account Reviewer)
Marcia Friesz
Accounts Receivable Accountant
531-299-9873
marcia.friesz@ops.org

APPENDIX A

OMAHA PUBLIC SCHOOLS

GUIDELINES FOR THE USE OF STUDENT ACTIVITY FUNDS

Keep in mind Board of Education Policies when making any expenditure.

**DO** spend student activity funds for the following:

- Supplies/merchandise to be resold to the students, staff and the community. The purchase and sale of the merchandise should be handled through the School Store unless the items are being sold as a fund-raiser by a specific group. In this case, the items should be paid for by the recipient before they are ordered.

- Supplies, meals, and awards that will be consumed by, or awarded to, students within each of the Activity funds.

- Costumes for the Drama Club, etc.

- Membership fees for students in organizations, i.e. FHA, FBLA, etc.

**DO NOT** spend student activity funds for the following:

- Dues to professional organizations for staff.

- Items, which should be purchased with the General Fund Budget.

- Gifts for wedding showers, bridal showers, etc.

- T-shirts with school logos for general distribution (individuals must pay for their own). (Club T-shirts are fundable with the approval of the principal.)

- Gifts, food, clothing reimbursements for staff members.

- Flowers for a death or illness.
APPENDIX B

RECORD OF DEPOSIT

(School Name)

Omaha, NE

Remitted By: ____________________________

Date: ____________________________

To be credited to: ______ / ______

(Fund) (Fund Name)

$ ____________________________

Account of Sources of the above amount
List in Detail

<table>
<thead>
<tr>
<th>Amount</th>
<th>Name</th>
<th>Cash</th>
<th>Type</th>
<th>Silver</th>
<th>Check</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Above Amount Consists of

<table>
<thead>
<tr>
<th>Receipt No.:</th>
<th>Currency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Silver</td>
</tr>
<tr>
<td>Entered By:</td>
<td>Checks</td>
</tr>
<tr>
<td></td>
<td>Total</td>
</tr>
</tbody>
</table>

Chartfield String:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Account</th>
<th>Dept ID</th>
<th>Program</th>
<th>Class</th>
</tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>2199</td>
<td>000</td>
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</tbody>
</table>

43
APPENDIX C

AUTHORIZATION FOR ORDERING GOODS

This form is to be used by all persons ordering or purchasing anything charged to the activities of the school. The goods listed below are being ordered from the

(Give the name of firm from whom you are ordering goods)

(Address)

<table>
<thead>
<tr>
<th>Quantity of Goods</th>
<th>DESCRIPTION</th>
<th>Price of Each Article</th>
<th>EXTENSION</th>
</tr>
</thead>
<tbody>
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</table>

These goods are purchase for the following use

(Signature and positions of person ordering the goods)

IMPORTANT - ALL PERSONS ORDERING GOODS ARE TO FOLLOW THIS PROCEDURES: 1. The Original Copy goes to the firm from whom the goods are ordered.
2. The Pink Carbon Copy os to be filed with the General Treasurer the day the goods are ordered. 3. The Yellow Sheet remains in the book as the record for the person ordering the goods.

Approved

No. _____
APPENDIX D
REQUEST FOR PAYMENT

REQUEST FOR PAYMENT

(School Name)

OMAHA PUBLIC SCHOOLS

To be completed by Requestor

Please pay by check
______________________________ Date ________________
(Amount)

To

________________________________________
(Payee)

Charge to the Fund of
________ / __________
(Fund) (Fund Name)

Attach Payee’s Original Invoice:

List in detail what payment is for:
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________

Requested by

____________________________________________________________________

To be completed by School Treasurer

Check issue
# _____________________ Fund # ______________

Date _____________________ Approved ______________

Chartfield String:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Account</th>
<th>Dept ID</th>
<th>Program</th>
<th>Class</th>
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</tbody>
</table>
APPENDIX E

TABULATION OF MONIES COLLECTED FROM STUDENTS

TABULATION OF MONIES COLLECTED FROM STUDENTS

Activity Account Fund Number

ACTIVITY INVOLVING RECEIPT OF MONEY

<table>
<thead>
<tr>
<th>NAME (Include check writer if applicable)</th>
<th>AMOUNT</th>
<th>NAME (Include check writer if applicable)</th>
<th>AMOUNT</th>
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<tbody>
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</tbody>
</table>

Signature ________________________________  Total Contributed $ __________________

(Remitter)

Receipt Number __________________________

Treasurer ____________________________
APPENDIX F

AFFIDAVIT

AFFIDAVIT

I ___________________________ DO ATTEST TO HAVING LOST OR MISPLACED THE ORIGINAL RECEIPTS THAT WERE PAID BY:

CHECK NO. ___________

DATE OF CHECK: ___________

VENDOR NAME: ____________________

AMOUNT: ___________

__________________________________________
(SIGNATURE OF EMPLOYEE)
APPENDIX G

CERTIFICATION OF PAYMENT FOR SERVICES

(School/Department Name)

EVENT: ____________________________________________

(I.E. Basketball, Soccer, Band, Assembly)

CHECK ONE: OFFICIAL ☐ SECURITY ☐ CONSULTANT ☐

SPEAKER ☐ CONTRACTOR ☐ OTHER ☐

(Describe Services Provided.)

DATE SERVICES PROVIDED: ____________________________________________

NAME OF PROVIDER: ____________________________________________

(Print Legibly)

MAKE CHECK PAYABLE TO: ____________________________________________

(If Different From Above)

ADDRESS OF PROVIDER: ____________________________________________

(Street)

(City) (State) (Zip)

PLEASE COMPLETE A NEW W-9 FORM IF THIS IS A NEW ADDRESS

DAYTIME PHONE NUMBER: ____________________________________________

SOCIAL SECURITY NUMBER: ___ ___ ___ --- ___ ___ --- ___ ___ ___ ___

OR

TIN NUMBER: ___ ___ --- ___ ___ ___ ___ ___ ___

AMOUNT OF PAYMENT DUE: $__________________________________________

SIGNATURE OF PROVIDER: ____________________________________________

APPROVED BY: ____________________________________________

DATE APPROVED: ____________________________________________

If paid from General Fund Budget, please indicate budget coding:

<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Dept ID</th>
<th>Program</th>
<th>Class</th>
<th>Project/Grant</th>
</tr>
</thead>
</table>

White Copy – To Be Filed With School Treasurer or Accounting and Finance Office

Yellow Copy – To Be Given to Service Provider

SB 533
APPENDIX H

Consultants, Officials, Security (COS) Reporting Form

<table>
<thead>
<tr>
<th>Vendor Number</th>
<th>Provider Name:</th>
<th>SSN or TIN</th>
<th>Date Worked</th>
<th>Service Provider:</th>
<th>Amount of Payment</th>
</tr>
</thead>
<tbody>
<tr>
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List Names: First, Last — in alphabetical order

Include: Athletic Officials, Hired Security, Consultants, Speakers, Contractors
Do Not Include: Activity Aides, Intramural Units, Score Clock Timers

Amount Enclosed: $
APPENDIX I

FUNDRAISING ACTIVITIES

Including

FUNDRAISING PROJECT GUIDELINES

PARENTAL PERMISSION FORM

FUNDRAISING PROJECT FINAL REPORT FORM

FUNDRAISING PRECAUTIONS

FUNDRAISING ACTIVITY APPLICATION FORM
FUNDRAISING ACTIVITIES

Fundraising is a method for organizations to accomplish their extracurricular goals and objectives. The following guidelines have been instituted to protect the sponsor and the students. All sponsors are expected to follow these guidelines or be held personally responsible for all losses. Procedures are outlined in detail in your Faculty Handbook and on the pages, which follow. Forms are available from the Activities Director or the school principal.

INCLUDED IN THIS PACKET ARE:

1. FUNDRAISING PROJECT GUIDELINES
2. PARENTAL PERMISSION AND RELEASE OF LIABILITY FORM
3. FUNDRAISING PROJECT FINAL REPORT FORM
4. FUNDRAISING ACTIVITIES PRECAUTIONS
5. APPLICATION FOR FUNDRAISING FORM

THESE GUIDELINES AND FORMS SUPERCEDE AND REPLACE ALL PRIOR FUNDRAISING GUIDELINES AND FORMS.

NO FUNDRAISING PROJECT WILL TAKE PLACE UNTIL THE PROPER FORMS HAVE BEEN COMPLETED, APPROVED, AND FILED.

Effective Date: Spring 2016
FUNDRAISING PROJECT GUIDELINES

The following guidelines are to be observed by all organizations wishing to participate in Fundraising Activities. It is the responsibility of the sponsor(s) to follow through on all requirements.

1. The organization’s sponsor must submit a “FUNDRAISING ACTIVITY REQUEST FORM” to the Activities Director for approval and meet with him/her to discuss the project. Requests should be submitted at least two weeks prior to the proposed start of the fundraising and before any items ordered for sale. A copy of the approved “FUNDRAISING ACTIVITY REQUEST FORM”.

2. The number of fundraising activities operating at one time will be limited. Dates will be assigned as they are requested on a time available basis. **No fund-raiser** will last more than two weeks.

3. **UNDER NO CIRCUMSTANCES WILL AN ORGANIZATION MAKE A VERBAL OR WRITTEN CONTRACT WITH A VENDOR PRIOR TO PROJECT APPROVAL.**

4. The Activities Director will approve all authorizations for purchase and all requests for payment. All requests for payment must be accompanied by an invoice or a receipts and must be on “PAY REQUEST” forms obtained from the School Treasurer. Payment should be made on time. **DO NOT HOLD BILLS!**

5. All monies collected are to be deposited with the School Treasurer by the end of each school day by the sponsor. **MONEY IS NOT TO BE LEFT IN DESK, CLASSROOMS, OR OFFICES OVERNIGHT.**

6. For those fund-raisers in which students assume liability, sponsors must obtain parental permission for student participation. The student and his/her parent(s) or guardian(s) must sign the “PARENTAL PERMISSION AND RELEASE OF LIABILITY FORM” before any items are issued.

7. Students are not to be assigned a liability of over $50.00 without the written approval of the Activities Director and the student’s parent(s) or guardian(s).

8. Candy may not be sold in school during the lunch periods. Students selling candy should be informed about this and are expected to observe this rule.

9. Sponsors will keep an accurate account of all individual student transactions.

10. All money transactions will be receipted and the student and sponsor will retain copies. Receipt books are available in the School Store.

11. Sponsors will submit a “FUNDRAISING PROJECT FINAL REPORT FORM” to the Activities Director within two weeks after completion of the project. A copy of the approved “FUNDRAISING PROJECT FINAL REPORT FORM” will be sent to the District’s internal audit staff.

12. **SPONSORS WILL BE PRESENT AT ALL FUNDRAISING FUNCTIONS.**

13. **No door-to-door sales are to be made nor are students to sell in stores or shopping centers.**

14. Games of chance, gambling, (includes raffles and guessing games of all types) etc., are prohibited.
Parental Permission And Release Of Liability

We, the undersigned, as the parent(s) and/or guardian(s) of _________________________________
Do hereby give permission for ____________________________to engage in the following
fundraising activity(ies):

Check One:

(____) Pleasure Pacs

(____) Candy Sales

(____) Other (Describe Activity) ________________________________

We fully understand the nature of the activity listed above and will assume the responsibility of
loss, damage, or stolen goods.

The signing of this permission slip releases _____________School from any repayment or
restitution claims. Should repayment or restitution be required as a result of his/her participation,
the parent(s) or guardian(s) will assume responsibility for merchandise checked-out.

We acknowledge that we have read this permission and release form and fully understand its
content and the consequences of signing this form.

Date: __________________________
       Month – Day – Year

Signed By:______________________________
            Parent or Guardian

Sponsor:______________________________      Activity Director/Principal:______________
FUNDRAISING PROJECT FINAL REPORT

Name of Organization:__________________________________________________________

Sponsor(s):__________________________________________________________________

Fundraising Activity:________________________________________________________________

______________________________________________________________________________

I have submitted all money collected for deposit and submitted all REQUEST FOR PAYMENT forms with invoices or receipts. For those students who have not paid their obligation, I have contacted the parents to discuss the matter and have submitted fine slips. This project is now completed.

Date:_________ Signature of Sponsor:_____________________________________________

Date:_________ Signature of Activities Director/Principal:____________________________

Total Amount Collected: $_____________________________________________________

Total Paid for Merchandise: (-) $____________________

Total Credits Issued by Vendor(s): (+) $____________________

Net Cost of Merchandise Sold (=) $____________________

Other Expenditures: (-) $____________________

TOTAL COSTS (=) $____________________

NET PROFIT: $____________________

Outstanding Student Obligations
(Will be added to account when collected.) $____________________
FUNDRAISING ACTIVITIES PRECAUTIONS

A number of precautionary steps can be taken to reduce a school’s vulnerability to criminal activity during Fundraising Activities. For all of our benefit, please include these practices when doing fund raising activities:

1. Never let a student have more than fifty dollars ($50.00) worth of materials to sell at any one time. After the student has sold his/her $50 allotment, exchange the money for a new allotment.

2. When counting money, do so in a secure place with limited access and visibility.

3. Always have two people count money and sign a receipt.

4. Do not leave money in an unlocked drawer.

5. Turn large sums of money in to the treasurer immediately.

6. Do not leave money in the school overnight.

7. Teachers should collect the money before school or during first period and turn it in to the treasurer immediately.

8. Special precaution should be implemented when large sums of money are being collected. Request that a second person be present.

9. Neither teachers nor students should carry large sums of money to school.
APPLICATION FOR FUNDRAISING

Name of Organization ___________________________ Sponsor ___________________________ Date ___________________________

Date(s) Requested for Activity ___________________________ Type of Merchandise to be Sold ___________________________

Vendor ___________________________ Address ___________________________ Phone ___________________________

Salesperson ___________________________

<table>
<thead>
<tr>
<th>Quantity to Be Ordered:</th>
<th>Item:</th>
<th>Cost:</th>
<th>Selling Price:</th>
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<tbody>
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<td>$</td>
</tr>
</tbody>
</table>

Can unsold items be returned for credit? Yes____ No____ Shipping Costs: $__________

Reason for fundraising activity: ________________________________________________________________
                                                                                           ________________________________________________________________
                                                                                           ________________________________________________________________

Anticipated Total Cost of Merchandise: $________________________
Anticipated Total Sales of Merchandise: $_______________________
Anticipated Total Profit: $________________________

NOTE: PARENT AND STUDENT CONSENT AND ACTIVITY ACCOUNT FORM MUST BE COMPLETED PRIOR TO THE ISSUE OF ANY MERCHANDISE OR ORDER FORMS. ANY STUDENT CURRENTLY CHARGED WITH A FINE MAY NOT BE ELIGIBLE TO PARTICIPATE IN THE FUNDRAISER.

Sponsor’s Signature ___________________________ Date ___________________________ Principal/Assistant Principal ___________________________

Curriculum Specialist (if applicable) ___________________________ Date ___________________________
APPENDIX J

TRANSFER OF FUNDS FORM
STUDENT EXTRACURRICULAR ACCOUNTS

REQUEST FOR TRANSFER
OMAHA PUBLIC SCHOOLS

Amount ____________ Date ____________

Transfer To: ____________________________________________
Transfer From: __________________________________________

Reason:

____________________________
Signed

Date _________________________

Approved _____________________
Treasurer/Principal
APPENDIX K

PRINCIPAL RECONCILIATION PROCEDURES

Reviewing and Approving Monthly Financial Reports by Principals

1. Have the Treasurer provide you with the following items:
   
   - Monthly Financial Statement (current and previous month)
   - Report of Outstanding Checks
   - Bank Statement
   - Statement of Investments From NSDLAF+

2. Compare beginning balance of current month to ending balance of previous month. They must be the same.

3. Review receipts, expenditures, and ending balances for the current month for reasonableness. Does the volume of transactions appear to be reasonable? Are there any negative ending balances? If so, obtain an explanation of how and when they will be cleared.

4. Verify that the balance shown on the NSDLAF+ statement agrees with the Investment transactions. If the school has other investments in addition to NSDLAF+, verify these balances with supporting documentation.

5. Review the list of Outstanding Checks for items over one-year-old and also review for reasonableness. If any item(s) are old (more than a few months) or the number is excessive, obtain an explanation.

6. Verify that the ending financial information balance agrees with the ending balance on the Bank Statement after reconciliation of the statements.

7. When you are satisfied as to the accuracy of the reconciliation, initial and date the bank statement and the Monthly Financial Statement.
APPENDIX L

BOX OFFICE REPORT

<table>
<thead>
<tr>
<th>Ticket Seller</th>
<th>vs</th>
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<tbody>
<tr>
<td>Event</td>
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<tr>
<td>Kind of Event</td>
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<tr>
<td>Date</td>
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<tr>
<td>Held At</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Ticket Numbers Received</th>
<th>Ticket Numbers Returned</th>
<th>Quantity Sold</th>
<th>Ticket Price</th>
<th>Total Sales</th>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Change Received</th>
<th>Total Sales and Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CASH REPORT

<table>
<thead>
<tr>
<th>Checks</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20's</td>
<td>$</td>
</tr>
<tr>
<td>$10's</td>
<td>$</td>
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<td>$ 5's</td>
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<td>50¢</td>
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<td>10¢</td>
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<tr>
<td>5¢</td>
<td>$</td>
</tr>
<tr>
<td>1¢</td>
<td>$</td>
</tr>
</tbody>
</table>

TOTAL

Less Change Received $    
Balance $    

Ticket Seller
APPENDIX M

FIXED ASSET STATUS CHANGE FORM
**OMAHA PUBLIC SCHOOLS**

**FIXED ASSET STATUS CHANGE FORM**

**PLEASE FILL OUT THE BELOW INFORMATION IF YOU HAVE ANY FIXED ASSET ADDITIONS, CHANGES OR RETIREMENTS AND FORWARD TO THE APPROPRIATE CONTACT. A FIXED ASSET IS AN ITEM WITH A USEFUL LIFE GREATER THAN ONE YEAR AND ORIGINAL COST OR VALUE GREATER THAN $300.**

<table>
<thead>
<tr>
<th>INFORMATION TECHNOLOGY EQUIPMENT – send form to Connie Wickham @ IMS-User Support</th>
<th>AUDIO VISUAL EQUIPMENT – send form to Bryan Krueger @ Service Center</th>
<th>OTHER FIXED ASSETS – send form to Patricia Rudiger @ Supply/Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equipment Is:</strong></td>
<td>Functionally Operational</td>
<td>Non-functional</td>
</tr>
</tbody>
</table>

**ADDITION – Donated Item or Credit Card Purchase** - All other additions are handled through Purchasing & Accounts Payable processes. Supply/Distribution will determine if a bar code tag is needed and provide if necessary.

<table>
<thead>
<tr>
<th>ASSET DESCRIPTION – Include Manufacturer, Model Number</th>
<th>BUILDING</th>
<th>SERIAL NUMBER</th>
<th>OPS TAG#</th>
<th>COST / VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**TRANSFER** – Transfer furniture or equipment from one Department or Building to another Department or Building.

<table>
<thead>
<tr>
<th>ASSET DESCRIPTION – Include Manufacturer, Model Number</th>
<th>FROM: BUILDING</th>
<th>TO: BUILDING</th>
<th>SERIAL NUMBER</th>
<th>OPS TAG #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**RETIRE, DISCARDED OR SURPLUS ASSETS** - Transfer asset to surplus due to obsolescence or replacement. Loss of assets due to theft or complete destruction a copy of **break-in report** required.

<table>
<thead>
<tr>
<th>ASSET DESCRIPTION – Include Manufacturer, Model Number</th>
<th>BUILDING</th>
<th>SERIAL NUMBER</th>
<th>OPS TAG #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**CONTACT:**

**PHONE:**

**DEPARTMENT:**

**APPROVED BY:**

Signature of School Principal/Dept. Head

**DATE:**

ANY QUESTIONS CAN BE DIRECTED TO ACCOUNTING AND FINANCE – ASSET ACCOUNTANT 557-2154
APPENDIX N

SCHOOL REMITTANCE FORM OMAHA PUBLIC SCHOOLS
SCHOOL SUPPORT AND SCHOLARSHIP FUNDS

SCHOOL: ___________________________ DATE: _____/_____/_____

MM DD YYYY

The enclosed amount is remitted to the Board of Education to cover collections as itemized below:

<table>
<thead>
<tr>
<th>FUND #</th>
<th>FUND NAME</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

TOTAL

________________

COMMENTS:

_________________________________________________________

_________________________________________________________

_________________________________________________________

_________________________________________________________

_________________________________________________________

_________________________________________________________

_________________________________________________________

SIGNED: ____________________________________________

PRINTED NAME: ________________________________

OMAHA PUBLIC SCHOOLS

FOR ACCOUNTING & FINANCE USE ONLY:

RECEIVED BY: ________________________________

DATE RECEIVED: ________________________________

RECEIPT #: __________________________________

ACCOUNT: ________________________________
APPENDIX O

OMAHA PUBLIC SCHOOLS
RECOMMENDED PRACTICES
FOR OUTSIDE GROUPS OR ORGANIZATIONS

September, 2015

FOREWORD

The Omaha Public Schools (“District”) Booster Club/Parent Teacher Association/Parent Teacher Organization and other such groups (“Outside Organization(s)”) Guidelines were prepared to assist these outside groups by providing organizational and financial guidance. It also aims to assist the Outside Organization in meeting District, State, and Federal requirements. It includes suggestions for improving the Outside Organization related to day-to-day activities. Even though an Outside Organization works with the District, it is a separate and distinct legal entity from the District with its own organizational structure, governance, operations, assets and liabilities. The District greatly appreciates the time, effort, and financial support that the Outside Organizations provide to District students.

Outside Organizations are generally established to promote school programs or complement student groups or activities. An Outside Organization’s purpose may be to support a student group or program at a particular school, or various student groups or programs at various schools. Support may be as simple as providing refreshments for a particular event or it may be as complex as raising money for an out-of-state competition. The Outside Organization works through the principal to provide assistance for the planned activities of the student group. However, the Outside Organization does not have the authority to decide the activities or trips in which the student group will participate. The parents and the Outside Organization may provide suggestions about particular activities, but it is the principal or other appropriate administrator who is responsible for the final decision.

Money raised by the Outside Organization for District purposes should only be used to support the activities of the District. Outside Organizations should be non-profit groups and no part of the income for District purposes should be distributed to its members, directors, or officers. No money should be given in the form of cash and/or gifts to a District employee or to a student other than for a documented reimbursement.
FORMATION OF A BOOSTER ORGANIZATION/PARENT TEACHER ASSOCIATION/PARENT TEACHER ORGANIZATION (OUTSIDE ORGANIZATION)

Parents and volunteers who make up the Outside Organization may be personally liable for the actions of the Outside Organization. To minimize this risk, the Outside Organization may want to consider becoming incorporated as a non-profit corporation. By becoming incorporated, the Outside Organization will become formalized by adopting Articles of Incorporation and Bylaws which provide standard operating procedures. In addition, it helps shield the individuals governing and operating the non-profit organization from liabilities incurred by the organization, unless the individuals are negligent in their duties. A non-profit corporation is characterized by the fact that no part of the income is distributable to members, directors, or officers. Not all nonprofit corporations are entitled to exemption from state or federal taxes. If the Outside Organization is interested in becoming a non-profit corporation, they should contact a tax professional or attorney.

Draft Bylaws: An Outside Organization’s bylaws provide the rules for how your organization operates, including how often meetings are held, how voting is conducted, naming of a board of directors and the election of officers, to include, at a minimum, a president, vice-president, secretary and treasurer. The duties of each officer should be spelled out in the bylaws. The bylaws should describe how the funds raised by the Outside Organization are to be used, how they are to be accounted for, and how they are to be disbursed.

FEDERAL AND STATE REPORTING

Regardless of the type of business entity selected, Outside Organization officers are solely responsible for ensuring that their Outside Organization is in compliance with all federal and state regulations. Therefore, the District, including any District employee, is not responsible for an Outside Organization not being in good standing with all federal agencies.

Obtain an Employer Identification Number (EIN): IRS rules, and banks, require that organizations have their own tax identification number, called an employer identification number or EIN. An EIN is similar to how a social security number identifies an individual to the IRS. Outside Organizations should obtain their own EIN. Outside Organizations should not use the District’s or any schools EIN. EINs may be obtained online at www.irs.gov. Outside Organizations are not automatically considered tax-exempt by acquiring an EIN. Outside Organizations must first apply for an EIN to be recognized as a unique entity and then apply for tax-exempt status.

Obtain Recognition of Tax-Exemption: Formation of a non-profit corporation or obtaining an EIN does not necessarily entitle the Outside Organization to exemption from federal taxes. Outside Organization’s must apply for tax-exempt status. In order to be exempt from federal taxes, the Outside Organization must first complete IRS Package 1023—Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code. General instructions on the rules and procedures can be found in IRS Publication 557—Tax-Exempt Status for Your Organization.
The IRS requires any individual or organization that brings in $5,000 or more in income each year to file the appropriate tax return. Any Outside Organization that raises $5,000 or more should obtain 501(c)(3) tax-exempt status to enable the Outside Organization to file the appropriate IRS Form 990 tax return and be exempt from paying federal income tax on income received. Without tax exemption, Outside Organizations may be required to file a corporate tax return and pay tax on income earned. Tax exemption also allows Outside Organizations to receive tax deductible donations, and apply for grants.

OPERATIONS

Irrespective of the type of business entity being used, the following guidelines are important:

- Taking care of the Outside Organization’s money is serious business. Appropriate financial policies protect the organization, donors, the treasurer and others handling funds.

- A bank account should be established in the legal name of the organization using the Outside Organization’s own EIN. Bank accounts shall not be established using the District’s or any schools EIN.

- The District or school’s name cannot be used when setting up an account. Instead an Outside Organization could use the school mascot as the name with the District’s permission or use the school’s name as part of a larger name such as Arnold PTA.

- Two signatures are suggested for all checks written.

- Bank statements should be reviewed by the treasurer and one other officer who is not a signer on the bank account.

- No District employee should be an officer of the Organization.

- District staff shall not spend any time while at their District job working on Outside Organization activities.

- Parents and students understand that all assets of the Outside Organization, including all funds raised, must be used for the public, tax-exempt purpose of the organization. The Outside Organization, in accordance with its bylaws, budgeting and voting rules, must determine how all funds raised are used.

- Money given to a school cannot be earmarked for any particular expense. Outside Organizations may make recommendations, but cash or other valuable consideration must be given to the school to use at its discretion. The Outside Organization should meet with the school principal or designee to discuss the needs of the school.

- Outside Organizations cannot give anything to students, sponsors, or coaches including awards without approval of the school principal or his/her designee.

- No individual should personally benefit from the activities conducted by the Outside Organization.
FUNDRAISING

Irrespective of the type of business entity being used, fundraising is an important role and function of the Outside Organization.

- All fundraising projects for OPS purposes should be first approved by the school principal or designee. Fundraising requests submitted to the principal should state the type of activity, duration and intended purpose of the fundraising.

- **No** funds raised by the Outside Organization will be kept for safekeeping on school grounds.

- The District’s federal identification number should not be used by Outside Organizations when receiving donations.

- Fund raising activities must be run by Outside Organization volunteers. District staff may participate, but only during non-work hours.

- All money raised must be deposited in the Outside Organization’s account, not a District account.

- Flyers and advertisements for fundraising activities conducted by Outside Organizations must state that the activity is being sponsored by the Outside Organization and not the District or a school.

- The District’s website MAY NOT be used to advertise and/or solicit funds for the Outside Organization.

Outside Organizations are not allowed to sign contracts on behalf of the District. If the Outside Organization is holding a fundraiser at a District location and is contracting with vendors for services such as “bounce houses” or other goods or services, it is highly recommended the Outside Organization work with the District’s purchasing department to secure these services.

If a contract is negotiated without the help of the District, the Outside Organization needs to provide the District with liability insurance listing the District as an insured party.

SALES AND USE TAX

Outside Organizations are **not** exempt from sales or use tax. Per the Nebraska Department of Revenue, they **cannot** use the District or a school’s certificate of exemption to make tax-free purchases. Such organizations must pay tax on purchases for their own use and on purchases of property to be donated to their school. Purchases made for purposes of resale may be made tax-free by completing a Form 13, Section A (found on the Nebraska Department of Revenue website), as a retailer. In the area designated for entering the Sales Tax Permit Number, the organization should write “Parent-Booster Club”, “Parent-Teacher Association”, or “Student Organization” as applicable.

Outside Organizations are required to collect tax on all taxable sales except:

- Admissions to an event or activity in a public school during the regular school day or at an approved school function;
Meals and food products, including soft drinks and candy, served during the regular school day or at an approved school function not open to the general public; and

Sales approved by the school, if the proceeds are used to support school activities or the school itself.

For additional information, please contact Taxpayer Assistance at 1-402-471-5729 or visit their website, www.revenue.ne.gov.
APPENDIX P

RECOMMENDED REVENUE AND EXPENDITURE ACCOUNT LISTING

REVENUE ACCOUNTS

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>Account #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest NLAF - Liquid</td>
<td>41411</td>
</tr>
<tr>
<td>Interest Checking Account</td>
<td>41412</td>
</tr>
<tr>
<td>Interest CD NLAF</td>
<td>41413</td>
</tr>
<tr>
<td>Interest Cert of Deposit Local</td>
<td>41414</td>
</tr>
<tr>
<td>Investment Income</td>
<td>41425</td>
</tr>
<tr>
<td>Activity Tickets</td>
<td>41701</td>
</tr>
<tr>
<td>Admission Receipts</td>
<td>41702</td>
</tr>
<tr>
<td>Bookstore Sales</td>
<td>41708</td>
</tr>
<tr>
<td>Fundraising Sales</td>
<td>41709</td>
</tr>
<tr>
<td>Vending Income</td>
<td>41710</td>
</tr>
<tr>
<td>Entry Fee Receipts</td>
<td>41711</td>
</tr>
<tr>
<td>Rental School Facilities</td>
<td>41911</td>
</tr>
<tr>
<td>Contrib/Donations Designated</td>
<td>41920</td>
</tr>
<tr>
<td>Contrib/Donations Undesignated</td>
<td>41921</td>
</tr>
<tr>
<td>Other Non-Revenue Receipts</td>
<td></td>
</tr>
<tr>
<td>Nonsufficient Fund Check Fee</td>
<td>45615</td>
</tr>
<tr>
<td>Abate Athletic Events Trans.</td>
<td>45701</td>
</tr>
<tr>
<td>Abatement COS</td>
<td>45702</td>
</tr>
<tr>
<td>Abate Miscellaneous</td>
<td>45704</td>
</tr>
<tr>
<td>Abate Overtime Salaries Class</td>
<td>45706</td>
</tr>
<tr>
<td>Loss &amp; Damage Textbooks</td>
<td>45801</td>
</tr>
<tr>
<td>Loss &amp; Damage Vandalism</td>
<td>45802</td>
</tr>
<tr>
<td>Reimbursement Miscellaneous</td>
<td>45985</td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>Account #</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Extra Pay Cert/Professional</td>
<td>51150</td>
</tr>
<tr>
<td>School Activity Supervision</td>
<td>51170</td>
</tr>
<tr>
<td>Substitute Teachers</td>
<td>51200</td>
</tr>
<tr>
<td>Bank Service Charge</td>
<td>53090</td>
</tr>
<tr>
<td>Contracted Printing Services</td>
<td>53110</td>
</tr>
<tr>
<td>Contracted Student Services</td>
<td>53130</td>
</tr>
<tr>
<td>Contracted Professional/Technical Services</td>
<td>53190</td>
</tr>
<tr>
<td>Contracted Transportation</td>
<td>53310</td>
</tr>
<tr>
<td>Postage</td>
<td>53410</td>
</tr>
<tr>
<td>Supplies</td>
<td>54100</td>
</tr>
<tr>
<td>Student Meals/Snacks</td>
<td>54102</td>
</tr>
<tr>
<td>Tests</td>
<td>54110</td>
</tr>
<tr>
<td>Title I</td>
<td>54125</td>
</tr>
<tr>
<td>In-House Printing Services</td>
<td>54140</td>
</tr>
</tbody>
</table>

Extra Pay Cert/Professional - Supplemental pay to certificated staff and specialists/technicians above their base salary (i.e. coaching, dept. head, curriculum specialist, counselor, guidance director, elementary supervision at after school activities, perfect attendance stipend, etc.)

School Activity Supervision - Supplemental pay to secondary, certificated staff above their base salary for supervising athletic activities

Substitute Teachers - Payment of substitute teachers who fill-in for teachers who are absent from the classroom

Bank Service Charge - Fees charged by banks for checking and savings account services

Contracted Printing Services - Printing of any publications or materials by an entity other than the District's print shop

Contracted Student Services - Services acquired specifically for District students (i.e. admission fees for the zoo or Emmy Gifford Theatre, OT/PT providers, etc.)

Contracted Professional/Technical Services - Non-District employees contracted to provide services including consultants, speakers, maintenance agreements, temporary staffing, employment agencies, etc.

Contracted Transportation - Contracted transportation services for OPS students (i.e. bus rental for field trips, regular transportation of students to school or to student contests, etc.)

Postage - Purchase of postage stamps and postage metering services

Supplies - Supplies consumed or worn out with use such as pens, pencils, crayons, markers, paper, staples, tape, ink cartridges, toner cartridges and ink, custodial supplies *(No food purchased using General Funds)*

Student Meals/Snacks

Tests - Purchased testing materials

Title I - Parent Involvement

In-House Printing Services - Newsletters, programs, brochures, fliers, printed forms, letterhead stationary, etc., that are printed by the District's print shop
## EXPENSE ACCOUNTS

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>Account #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library Books - Expenditures for library books, dictionaries, and encyclopedias</td>
<td>54300</td>
</tr>
<tr>
<td>Periodicals/Research Materials/Sheet Music - Periodicals and resource materials such as magazine or newspaper subscriptions, resource books or articles, etc.</td>
<td>54400</td>
</tr>
<tr>
<td>Audio Visuals Materials - Items such as: compact or laser disks, video programs, audio or slide show materials, transparencies, maps, globes, etc.</td>
<td>54500</td>
</tr>
<tr>
<td>Computer Software - District approved computer software acquisition</td>
<td>54510</td>
</tr>
<tr>
<td>Dues and Fees - District-approved dues and fees for institutional memberships such as North Central Accreditation, Nebraska School Athletics Association, College Board Membership Fees, Nebraska School Boards Association, Magnet Schools of America</td>
<td>56300</td>
</tr>
<tr>
<td>Attendance at Workshops, Conferences, Meetings - Expenses incurred while attending professional conferences, such as registration fees, travel expenses, meals, ground transportation, lodging, etc.</td>
<td>56700</td>
</tr>
<tr>
<td>Student Conference and Contests - Expenses relating to participation at student conferences or contests. May also include commencement expenses.</td>
<td>56720</td>
</tr>
<tr>
<td>Other Expenditures - Miscellaneous expenditures that do not fit into any of the previously mentioned accounts, such as Red Cross donation distributions and cooperating teacher payments</td>
<td>56820</td>
</tr>
</tbody>
</table>
APPENDIX Q
CROWDFUNDING, AND INTERNET FUNDRAISING POLICIES
From District Policy

11.1 DEFINITION OF CROWDFUNDING ACTIVITIES

- A crowdfunding and/or fundraising activity may be defined as any activity undertaken for the purpose of obtaining revenue and/or resources for a school. Only school crowdfunding activities approved by the Principal may be conducted. Approval is contingent on the direct benefit to be received by the school.

There are two basic crowdfunding models. All or Nothing (AoN) – When the fund-raising period is over, money is only collected from the contributors if a pre-determined minimum amount of money has been pledged. If the goal is not met, no money is collected. Keep it All (KiA) – Whether the project goal is met or not, all of the funds collected (minus commission) are handed over to the entrepreneur. If he or she has insufficient funds to meet the objectives, then it is up to the recipient to refund them to the contributors.

11.2 NON-OSF INVEST IN SUCCESS CROWDFUNDING ACTIVITIES FOR A SCHOOL

1. When crowdfunding and/or fundraising activities are in the name of the school, all funds raised and classroom resources received belong to the school. Non-consumable resources received from classroom crowdfunding remain in the classroom for which they were requested and do not follow the Crowdfunding Requestor when transferring schools.

2. To request permission to conduct any non-OSF Invest in Success crowdfunding and/or fundraising activity, the Crowdfunding Requestor should complete an “Application for Fundraising” Form (Located in the Treasurer’s Manual) and submit it to the Principal. The sponsor/requestor must be specific regarding the purpose of the fundraising activity or the reason for the fundraising activity on the “Application for Fundraising”. Approval must be obtained prior to the start of the activity. If approved, a copy of the approved application and website pages of the completed crowdfunding project posted should be provided to the Secondary School Treasurer or Elementary Designee.

3. Canceling non-OSF Invest in Success crowdfunding: If after receiving approval to conduct non-OSF Invest in Success crowdfunding, it is decided that the activity will not be conducted, the Principal shall be notified. Notification shall be made by sending him/her a photocopy of the original request with the following information:
   a. In large print, indicate “CANCELED” across the face of the document
   b. Principal’s original signature and the Crowdfunding Requestor’s original signature.

If the cancellation is approved, the Principal will route the approved cancellation to the Secondary School Treasurer or Elementary Designee to file. The Principal must provide an original signature authorizing the cancellation.

4. Not later than three weeks after the completion of the non-OSF Invest in Success crowdfunding activity, the staff member responsible for the crowdfunding project must report to the Principal the outcome of
each non-OSF Invest in Success crowdfunding activity and how these funds were used. The report should include resources gained and amounts donated. At the conclusion of the non-OSF Invest in Success crowdfunding activity, all records should be turned in to the Secondary School Treasurer or Elementary Designee along with the original copy of the completed Fundraising Application and Fundraising Project Final Report Form to be retained for audit purposes. Copies of invoices, billing statements, credit memos and/or other documentation (inventory counts, list of donors and amounts received) must be submitted with the completed form. All fundraising documentation must be retained for audit purposes.

5. **School Account** - There are over 60 Donation Crowdfunding Sites in the United States. These sites are typically ranked by their global website traffic. Please consider taking time to research the types of causes/projects glean the most donations as well as the amount of donations the site has currently raised on behalf of projects/causes. Finding a crowdfunding site with a lot of visitors who spend the most minutes researching multiple donation crowdfunding campaigns before making a donation will improve the chances of putting a fundraising campaign where it can be found by the most potential donors who are actively searching for people to help.

6. **Donation Crowdfunding for Omaha Public Schools staff on behalf of a school, club, and/or classroom is restricted to crowdfunding sites that send money and/or resources directly to the school, not the individual.**

<table>
<thead>
<tr>
<th>Step</th>
<th>Steps for Non-OSF Invest in Success Crowdfunding</th>
<th>Items to Consider Conducting Non-OSF Crowdfunding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Search and choose a crowdfunding platform.</td>
<td>What do the fundraising pages look like? Check to see if resources/money will be sent directly to the school rather than the individual. Will they be appealing to your donors? How easily can you present your project given each site’s constraints and customs? (For example, at Kickstarter, a video is required for fundraising success. At Donorschoose, you’ll want to include pictures, which will require a parental signature).</td>
</tr>
<tr>
<td>2</td>
<td>Check the sites policies for fees and payment processing.</td>
<td>What payment methods can donors use to make donations to your school? Do they take all major credit cards? How about e-checks? How long does it take for donations made on the site to reach your school’s bank account? What is the total cost of using this fundraising platform? Is there a monthly fee? Set-up fees? Credit card processing fees? Fees for sending you a check or a statement? Who’s responsible for sending donors Tax Letters based on the donations.</td>
</tr>
<tr>
<td>3</td>
<td>Complete the “Application for Fundraising” form located in the appendix of the Treasurer’s manual.</td>
<td>The form details your need, rationale and which model of crowdfunding you will be using (AoN-All or nothing: if the amount requested is not reached, the project does not get funded or KeA Keep it all if any amount is reached, the school will get a check even if the goal is not met).</td>
</tr>
<tr>
<td>4</td>
<td>Submit “Application for Fundraising” form to your Principal for review.</td>
<td>Submitting the form alerts your Principal to your need and rationale</td>
</tr>
<tr>
<td>5</td>
<td>Principal approves and signs the “Application for Fundraising” form and forwards the document to the School Treasurer.</td>
<td>The Principal’s signature on the form demonstrates that he or she supports the crowdfunding effort on behalf of the school</td>
</tr>
<tr>
<td>6</td>
<td>Register on the selected site.</td>
<td>How easy is it to set up a fundraising page? Do you need to know HTML or have other technical skills to make your page look great?</td>
</tr>
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<td>7</td>
<td>Set up the site project/page.</td>
<td>Describe your project, how it will change your classroom, upload photos (after obtaining parent signatures for each student) and explain what makes your classroom special and give donors a sense of who your students are.</td>
</tr>
<tr>
<td>8</td>
<td>Make a copy of the selected crowdfunding site project/page to forward to the Principal and School Treasurer to add to your “Application for Fundraising”.</td>
<td>In the event of any questions concerning what was requested or site/page content there is a copy at the school.</td>
</tr>
<tr>
<td>9</td>
<td>Depending on the crowdfunding model chosen, check with the School Treasurer to determine when funds and/or resources are received by the school.</td>
<td>Contact the crowdfunding site to get a list of donors and the amounts donated so you and/or students are able to write “Thank You” notes.</td>
</tr>
<tr>
<td>10</td>
<td>In the event a check is sent from the crowdfunding site, the check should be submitted to the School Treasurer, who will set up an activity account from which you can spend.</td>
<td>This allows the Secondary School Treasurer or Elementary Designee to receive and reconcile all transactions associated with a specific activity.</td>
</tr>
<tr>
<td>11</td>
<td>Complete the “Fundraising Project Final Report” form and submit to the School Treasurer.</td>
<td>The form details how much was donated and any packing slips, checks, donation amounts etc. should be attached.</td>
</tr>
<tr>
<td>12</td>
<td>Contact the crowdfunding site to verify “who” sends Tax Letters to the donors for their contribution to the project.</td>
<td>In the event the crowdfunding site does not issue Tax Letters, Please notify the School Treasurer and request that a copy of the “Fundraising Project Final Report” form and all attachments be forwarded to Accounting &amp; Finance so they are able to issue Tax Letters to donors on behalf of the school district (if applicable).</td>
</tr>
<tr>
<td>13</td>
<td>Fulfill any outstanding obligations you have to the crowdfunding site</td>
<td>It is recommended that you verify all obligations have been met, in the case an individual would be interested in posting another project.</td>
</tr>
</tbody>
</table>
Omaha Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, marital status, sexual orientation, disability, age, genetic information, citizenship status, or economic status in its programs, activities and employment and provides equal access to the Boy Scouts and other designated youth groups. The following individual has been designated to address inquiries regarding the non-discrimination policies: Superintendent of Schools, 3215 Cuming Street, Omaha, NE 68131 (402-557-2001).

Las Escuelas Públicas de Omaha no discriminan basados en la raza, color, origen nacional, religión, sexo, estado civil, orientación sexual, discapacidad, edad, información genética, estado de ciudadanía, o estado económico, en sus programas, actividades y empleo, y provee acceso equitativo a los “Boy Scouts” y a otros grupos juveniles designados. La siguiente persona ha sido designada para atender estas inquietudes referentes a las pólizas de no discriminación: El Superintendente de las Escuelas, 3215 Cuming Street, Omaha, NE 68131 (402-557-2001).