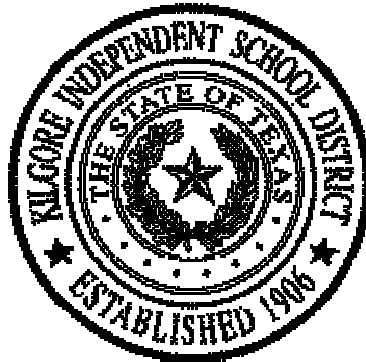


# Kilgore ISD ACTIVITY FUND MANUAL



August 2010

Congratulations on being chosen sponsor of a Kilgore ISD Student Activity Club. I hope the following manual will assist you with the day-to-day requirements of maintaining the activity fund of your club or organization. The role of the sponsor has changed tremendously over the past few years as more and more legal requirements and audit controls have been placed on school districts. It is our goal to take some of the burden off of you by providing you with easy to understand information that will answer most, if not all, of your questions.

Please feel free to call the Business Office with any questions or concerns you might have. We will be happy to assist you in meeting the needs of your club or organization.

Good luck and have a *great* year!

Revard Pfeffer  
Asst. Superintendent of Finance

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## ACTIVITY FUND OVERVIEW

### What am I responsible for?

Student activity sponsors are responsible for maintaining accurate records of all financial transactions of the club or organization. Bylaws should be established that address how the money raised is to be expended. Keep in mind that the money belongs to the students in the group and therefore, should be spent under their direction. The sponsor shall have authority over the fund but should involve the students in the decision making.

Campus activity sponsors are responsible for maintaining accurate records of all financial transactions of the club, organization or campus account. Campus activity funds/groups are subject to all State and District purchasing policies applicable to budgeted funds.

### What is a campus activity fund/organization?

- Funds belong to the campus/district.
- Campus principal, organizational sponsor or department head responsible for deciding how funds are spent.
- Money is raised locally at the school or donated to the school.
- Expenditures primarily benefit the student body.
- Expenditures must adhere to State and Board policy and District procedures.
- Expenditures subject to state purchasing and bid laws.

### What is a student activity fund/organization?

- Student organizations must have a faculty sponsor.
- Student organizations must have bylaws and officers and hold regular meetings.
- Student organizations must retain minutes of the organization's meetings.
- All funds raised by student organizations are to be expended at the discretion of the students and documented in the minutes.
- Sponsors must keep detailed records of the organization's activities as well as the organization's collection and disbursement of funds.
- Student organizations to be disbanded may determine the use of the remaining balance in its activity fund. Funds remaining from an organization which made no such documented determination may be transferred by the principal to a campus activity fund and used at the principal's discretion.

- Student organizations benefit a specific club or organization, i.e., band, cheerleading, choir, math, science, etc.;
- Examples:
  - The Basketball Club qualifies, but the basketball team does not.
  - The Cheerleader Club qualifies, but not the cheerleader team.
  - The Debate Club qualifies, but debate teams and classes do not.
  - The French Club qualifies, but the French classes do not.
  - The Senior Class qualifies, but not one particular class that has seniors in it.

## FUNDRAISERS

### The Approval Process

- All fundraising activities **must be approved in writing by the principal and the superintendent of schools** 60 days in advance of being scheduled as a school sponsored event via a KISD Request for Fundraiser form. (Exhibit 1)
- Fundraisers must be approved annually.
- Fundraisers are not to begin until you have a copy of the approved request form signed by the superintendent.
- Material or merchandise for a fundraising project may not be ordered prior to receiving written approval. Any person ordering merchandise without the prior approval will assume full responsibility for the expenditure.

### Use of Funds (See – Expenditure of Funds)

- If a fundraiser is promoted for a particular cause, you *must* do exactly what you promote. In other words, if a car wash is held to help pay the way to Six Flags – then the funds raised must be used for expenses related to the Six Flags trip. If you promote the fundraiser in “general” terms, you have more flexibility. For example – You sponsor a car wash to “help *support* the cheerleaders.”
- **Funds should not be used for:**
  - Gifts/Gift cards for faculty (except as authorized through social funds which are generated solely by campus personnel contributions).
  - Donations to charitable organizations, unless specifically raised for that purpose. (Student groups may not vote to donate funds to charities unless a fundraiser was approved and held specifically for the purpose.)
  - Gift cards for students valuing more than \$50. (See Gift Card information below)
  - Student awards that were not included on a Request for Fundraiser Approval form.
  - Financing the attendance of school personnel at meetings, *except* in the capacity of faculty sponsor on student trips.

- Payment of professional dues for school personnel.
- Any activity that does not promote the general welfare of the school or the educational development and morale of students.
- **Funds *may* be used for:**
  - Trips
    - Monies raised by clubs, class/student groups to finance trips *related to student activities* for faculty sponsors and students may be expended with approval of the Principal.
  - Scholarships
    - Student Activity Funds may be used to award scholarships to students on the basis of educational merit.
    - The scholarship award should be paid directly to the educational institution of the recipient's choice, or can be paid directly to the student if valid proof is provided of attendance to an educational institution.
    - Scholarships paid on behalf of an individual student should be limited to \$500.
  - Awards and Prizes
    - Monies raised in the school's name may *not* be used to pay cash awards or to buy cash prizes for students unless noted in the Intended Use of Funds section of a KISD Request for Fundraiser Approval. In this event, the award must be kept to a nominal amount not exceeding a value of \$50. Cash awards or prizes include currency, checks, savings bonds, money orders, gift certificates or any other medium which can be readily converted to cash.
    - Awards such as merit certificates, trophies, plaques or other means of recognition with nominal value are preferred and may be purchased from Student Activity Funds or Campus Activity Funds in recognition of scholastic, attendance or fundraising activities for students.
  - Gifts
    - Monies raised in the school's name by the student body or student groups may *not* be used to purchase gifts for school personnel (example - gift certificates).
    - Students *may* contribute personal money toward the purchase of a gift for school personnel.
    - Monies raised in the school's name may *not* be used by the school or school group to make cash contributions to charitable or other outside organizations.

- Donations may be made when money is raised for a charity and is well noted in the advertising for the fundraiser.

## **GIFT CARDS**

In the event a gift card is purchased for one of the acceptable uses listed below, the following procedures shall be performed:

- Student awards bought with campus activity funds, including gift cards, should be nominal in value (not exceeding \$50 each) and should tie directly in with the Intended Use of Funds description on the original KISD Request for Fundraiser Approval form.
  - Example - Intended Use of Funds: The proceeds from this fundraiser will be used to purchase playground equipment, nominal awards, such as gift cards for miscellaneous student recognition awards and nominal prizes, such as gift cards for fundraiser prizes.
- Student awards bought with student activity funds, including gift cards, should be nominal in value (not exceeding \$50 each) and should be voted on by the student members and recorded in the student activity club minutes.
- All fundraiser prizes, including gift cards, are to be accounted for on the KISD Fundraiser Financial Recap form as Other Costs and purchased through the appropriate campus activity account.
- A completed KISD Gift Card Receipt Form shall be submitted to the campus secretary for all gift cards purchased using campus activity funds or student activity funds within one week of disbursing gift cards to be attached to the original Activity Fund Check Request Form.

### Acceptable Uses

- Student recognition/awards (not exceeding \$50 each) may be bought from principal fundraiser accounts/campus activity funds if the expense was included on a previously submitted Request for Fundraiser Approval form.
- Student recognition/awards (not exceeding \$50 each) may be bought from student activity fund accounts if voted on by the student members and recorded in the student activity club minutes.
- Staff appreciation gift cards may only be purchased from social fund accounts such as courtesy funds where all revenue has been generated solely by campus personnel contributions.

### Unacceptable Uses

- Monies raised in the school's name by the student body or student groups may not be used to purchase gifts for school personnel.
- Staff appreciation gifts (except as authorized through social funds which are generated solely by campus personnel contributions)
- Gifts to individuals for services performed
- Staff benevolence or retirement gifts (except as authorized through social funds which are generated solely by campus personnel contributions)

### **REFUNDS**

- Refunds are allowable if money was contributed directly by the individual.
- Money raised in the school's name may *not* be refunded to students.
- Refunds can be the result of cancellation of field trips, overcharges on books, etc.
- Multiple Refunds
  - One check may be issued to the activity fund sponsor, who will distribute the refunds to each student.
  - Each individual due a refund shall sign the CASH ISSUED TO EMPLOYEES OR STUDENTS form (Exhibit 2) verifying that a refund was issued and the date that it was received.
  - The activity fund sponsor will return the signed CASH ISSUED TO EMPLOYEES OR STUDENTS form and any undistributed refund to the school office.

### **OUTSIDE ORGANIZATIONS**

Outside organizations should be valid stand-alone organizations with their own identities and Employer Identification Numbers. There should be no confusion of their identity with that of the school. Therefore, the outside organizations may not use the school's tax ID number or names of school employees in conducting business. There are two types of independent outside groups:

- Parental – Parent-Teacher Organization (PTO)
- Outside organizations such as Booster Clubs

Outside organization (Booster Club) fundraiser campaigns may *not* take place during school hours, but PTO/PTA fundraisers *may* take place during school hours.

## General Guidelines

- Outside organizations shall manage and assume responsibility for their own activities and finances.
- Outside organizations *may* involve participation by the students (as a whole) and school personnel either as contributors (consumers) or fundraisers (workers) only *after* the *approval* of the Superintendent. Fundraising by District personnel for these organizations should not interfere with the employees work duties.
- All fundraising activities require prior approval of the Principal and Superintendent.
- The Principal or school staff may *not* be involved with:
  - Receiving goods for the outside organization.
  - Receipting, depositing or accounting for money raised by the outside organization.
- A sponsor or other district employee may *not*:
  - Have signature authority on any bank account of an outside organization in their capacity as a school employee.
  - Commingle money belonging to an outside organization in personal checking or savings accounts.
  - Maintain a checking or savings account that contains money belonging to an outside organization.
  - Maintain a safety deposit box for any money that belongs to an outside organization.
- Money raised by the Outside organizations (Booster Club) must be deposited to the account of the Outside organizations (Booster Club), *not* the school's Activity Fund account.
- Parent-teacher groups should cooperate fully with the Principal in planning activities or raising money.
- Outside organizations may make donations to the school or to a student club either for a specific purpose or at the discretion of the Principal. Use discretion in limiting such fundraising activities to those necessary for the school.

## **SALES TAX ON SCHOOL FUNDRAISERS**

Although schools may purchase items tax-free, public schools and school-related organizations must collect the sales tax on all sales that are not specifically exempted.

The majority of activity fund collections fall into one of two categories: A sale or not a sale. The following information may be used as a general guideline in determining whether to classify revenue as a sale or not:

- Sale
  - Admission – athletic, dances, performances, clinics, workshops, summer camps, project graduation
  - Donated items that are not sold
  - Fundraisers that we are the seller, not just the middleman
  - Rental of items
  - Sales of food
  - Sales of merchandise – including items made by students
  - Sales of services
  - School publication sales
  
- Not a Sale
  - Collections from students to pay a company for admission (ie. Movie ticket)
  - Commissions received
  - Donations received (ie. Commemorative brick)
  - Dues
  - Fees – lab, transcripts, uniform cleaning
  - Fieldtrip collections
  - Fines (ie – library)

Once the activity has been determined to be a sale, the issue then becomes to tax or not to tax.

#### Taxable Sales

- Yearbooks, directories, football programs, and other student publications
- Any type of materials such as pennants, pencils, ribbons, pom-poms, etc.
- Any other item(s) sold as personal property
- Fees for materials when the end product becomes a possession of the student
- School rings
- Books sold to students at book fairs
- All sales of items such as handicrafts, T-shirts, candles, cups, books, and school supplies sold by a school-associated organization during a fundraising drive
- School-purchased supplies sold directly to students including athletic equipment and physical education uniforms

- Agricultural sales
- Plants – holiday greenery and poinsettias
- Rummage, yard and garage sales
- School Publications – athletic programs, posters
- Spirit items
- Uniforms
- Vending – pencils and other non-edible supplies when the school services the machine
- Supplies – Any sold to students
- Other items defined as taxable by the State Comptroller’s Office

Non-Taxable Sales

- Vending machine sales – Food
- Ad sales – yearbooks, programs
- Discount cards
- Parking permits
- Services – car washes
- Bake sales
- Admission tickets (such as athletics, etc.)
- Food, including candy and soft drinks
- Two one-day fundraisers (See One-Day Tax-free Sales Category).

Texas sales tax statutes impose tax on the sale, lease or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched or that is perceptible to the senses in any other manner. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

School districts and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the lists above have been identified as being taxable or non-taxable by the Comptrollers' Office when these items are sold or sponsored by a school, by an organization within a school, PTAs, Booster Clubs and employee associations. Whether taxable or not, all sales are reportable as sales on line 1 of the Texas Sales and Use Tax Return. These lists are not all-inclusive but may help determine the tax status of other similar sales.

### One-Day Tax-free Sales

Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. During the tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school or school district.

- The school district qualifies for a tax-free day;
- The school-wide fundraiser qualifies for a tax-free day;
- The Basketball Club qualifies, but the basketball team does not.
- The Cheerleader Club qualifies, but not the cheerleader team.
- The Debate Club qualifies, but debate teams and classes do not.
- The French Club qualifies, but the French classes do not.
- The Senior Class qualifies, but not one particular class that has seniors in it.

A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings and conducting business are bona fide chapters of the school and each group may have two, one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

One-day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of preordered and prepaid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

The following provisions apply:

- Properly identify on the deposit slip the deposit(s) that are being claimed as the one-day exemption sale.
- When using a one-day sale, a new tax exemption certificate must be issued to the vendor *each year*.

Items bought for resale to students, such as pencils, paper, t-shirts, supplies for class are taxable, just as if they were bought by the student from a store. There are two options in handling these transactions: 1) purchase tax free and collect and remit sales tax, or 2) pay sales tax to the vendor and be reimbursed by the student for the cost plus sales tax.

#### Collection and Remittance of Sales Tax

- The school/student group should collect sales tax of 8.25% on all taxable sales.
- There are two options when imposing sales tax:
  - **Adding the tax to the selling price of the item.** If the selling price of an item is \$4.00 and the tax rate is 8.25%, the school will collect \$4.33 (\$4.00 plus \$0.33 tax) from the buyer. Multiply tax rate of .0825 by selling price to determine amount of tax to collect. Round up to the next penny.
  - **Absorbing the tax in the selling price of the item.** If an item sells for \$4.00 including tax, the school keeps \$3.69 and remits \$0.31 for sales tax. Using this method multiply the total collections by .0762 to determine the total state and local taxes due.
- The Business Office sends out a quarterly sales tax report form to be completed by each school group. (Exhibit 4 )
- The Business Office will assume full responsibility for transmitting to the State Comptroller's office all sales tax collections reported. Each group is responsible for paying their sales tax burden.

### **RECEIPT OF FUNDS**

#### Cash Receipts

- Prepare official pre-numbered, three-part receipts in ink for all cash and/or checks received.
- At least two people should be involved in cash handling and deposits with both individuals verifying the deposit and initialing the cash received documentation.
- Keep in mind that issuing receipts is in your best interest.
- Voided receipts should be returned and noted in three-part receipt book.
- If at all possible, the person preparing the receipt should count the cash in front of the person turning in the money. If not possible, the money should be sealed in front of the person turning in the money, placed in the vault until it can be opened and counted when a second party is available to witness and verify the deposit.
- Total of cash and checks should be shown separately on cash receipt or deposit/receipt summary.

- A copy of the receipt should be given to the person submitting the money.
- Keep third copy of receipts (including voided ones) in the three-part receipt book for future reference.
- Copies of all checks should be kept with record of deposit.
- If collections are numerous and small in size, a KISD Tabulation of Monies Collected form should be used as money is collected from students. In such cases this form should be treated in the same manner as the receipts noted above.
- Completed receipt books should be turned in to the campus office upon completion.
- **Cashing of personal checks is not permitted.**
- Do not spend *any* of the collections. (Receipts must be deposited and checks written for expenditures) See SECTION 7 for proper expenditure procedures. **ALL CASH SHOULD BE DEPOSITED PROMPTLY!!!!!!!!!!!!**

## **DEPOSIT OF FUNDS**

### Bank Deposits

- Deposits should be made daily by the organization sponsor or given to the school secretary for deposit. KISD provides a courier service for this purpose.
- You should check with your campus office to determine at what time each day your deposits must be received in order to be deposited each day
- **Do not keep cash for *any* reason.**
- Do not deposit money in a personal account or bank deposit box.
- Submit all money to be deposited in the same form as collected. (Don't make change.)
- Deposit slips or money turned in to the office must be accompanied by copies of Receipts/Deposit Summary prepared by you. The designated person on your campus will count the deposit in your presence, sign off on your Summary and issue you a receipt.

## **EXPENDITURE OF FUNDS**

### General Information

- Do not make any purchase unless sufficient funds are available in the proper Activity Fund account. If funds are not available when payment is due, the Principal will be asked to make payment arrangements.
- All purchases require **prior** sponsor and principal approval. Any purchase made without prior could result in the sponsor / purchaser becoming liable for the bill.

- Approved (Region VII) vendors are *not* required for Student Activity Fund expenditures.
- Approved (Region VII) vendors are required for Campus Activity Fund expenditures.
- Do *not* spend any of the collections. Expenditures of money must be made using checks issued by the school office.

**If students are involved in fund raising activities, they may not earn credit for any rewards based upon amount of money raised in fundraising event.** According to IRS restrictions placed on tax-exempt organizations the organization must benefit the organization/group as a whole instead of benefiting individual members of the group.

**Example:**

Underwater Basket Weaving Booster Club is having a fundraiser to help with the cost of sending their club to Sea World. Of the 100 total students in the group only 50 participated in the fundraising event raising \$1,000. The \$1,000 must be allocated to all students participating in the field trip. If all 100 students attend they could be credited \$10 each.

## **SUBMITTING PAPERWORK TO SCHOOL OFFICE**

- Determine cost of service / product requested.
- Submit a Request to Purchase form to the campus principal.
- Find out if the vendor will charge the products or services to the activity fund or if a check will be required at the time of product or service delivery.
- If products or services are charged be sure that vendor so notes the campus name and student group / activity fund on the billing.
- If a check is required it must be noted as such on the authority to purchase form with an exact amount for the purchase. **School offices are not allowed to issue blank checks for any purpose.**
- In either case, cash or charge, original receipts must be submitted for backup for audit.
- **In no case may a check for service be written to a District Employee.** If services are to be provided by a District employee you must contact the business office for details on how to handle the transaction.
- If services or products are being purchased from an individual a completed W-9 (Exhibit 6) must be secured before the check can be released.
- Products purchased with activity funds must be picked up or delivered to the school address, never to the sponsor or another address.

### What Are the Travel Guidelines?

Activity Funds can only be used for travel in the capacity of faculty sponsor on student trips or for activity sponsor training.

Travel using activity funds must follow the same policies and procedures as normal District travel except that you will not be using the district travel card. Advances for meals, miles, fees and hotels may be written. Such amounts should be requested using the request for travel advance – activity funds (Exhibit 7)

The Sponsor *must* ensure that:

- Each student receiving cash shall sign the Cash Issued to Employees or Students form (See Exhibit 2) verifying that the cash was received and date received.
- The Activity Fund Sponsor will return the signed CASH Cash Issued to Employees or Students form and any undistributed cash to the School Office.

### Can I buy Merchandise with My Own Money and Be Reimbursed?

**Only in emergency situations and after approval is received. Remember: Doing so without prior approval could result in the sponsor/purchaser becoming personally liable for the bill!**

### What do you do in cases when there is no way to estimate a product cost prior to a necessary purchase?

In cases where there is no way to determine an amount to write a check for prior to the purchase a product you should use the “Request for Non-Travel Advance” This form should only be used when there are no alternatives. It should not be issued to someone for purchase at local vendors, etc. In such cases a detailed listing of items to be purchased must be included on the form prior to issuing the check. Immediately upon return receipts for all purchases should be returned along with all unused cash. Only items listed should be bought. A reminder should be given to requestor that purchasing items not pre-listed could result in them having to repay or their paycheck being docked.

(Examples of when this form would be necessary: purchasing animals at auction for Ag. Students, purchasing required unknown music at conference for UIL competitions)

## **CLOSING OUT A FUNDRAISER**

A fundraiser is conducted to raise as much money as is possible for the student group. In order to evaluate the success of a fundraiser, proper procedures must be followed. Also, activity funds are subject to audit. Records that are not in good order indicate poor management of the activity fund and could result in an audit of previous year fundraisers and possibly the cancellation of the activity fund.

### Fundraiser Financial Recap (Exhibit 5)

This report must be sent to the School Office at the conclusion of the fund raiser and then forwarded on to the Business Office after signed off on by the principal. The report is designed to help the sponsor evaluate the effectiveness of the fund raiser. After all, you will not want to repeat a fund raiser if the profit does not justify the time and effort it took to complete it. (Exhibit 5)

### Records to Retain

Activity Fund records shall be retained for a period of five (5) years.

- Request for Fundraiser Approval form. (See Exhibit 1)
  
- Fundraiser Activity Distribution lists.
  
- Daily collection reports and list of students with outstanding receipts.
  
- Tabulation of sales tax collections.
  
- Cash receipts received for money turned into the Business Office.
  
- Receipts of expenditures.
  - All records and documents of the District are considered to be governmental records and the intentional destruction, concealment, removal or other impairment of a governmental record which renders the record untrue, illegible or unavailable is an offense. (Section 37.10, Texas Penal Code).
  
  - Tampering with governmental records is considered a felony of the third degree if it is shown at trial that the governmental record was a public school record, report or assessment instrument required under Chapter 39, Education Code.

### **HELP**

- ✓ If you need help or do not understand something, ask your Principal or call the Business Office.
  
- ✓ If you are not receiving proper documentation and/or adequate cooperation from anyone involved in the activity fund process, discuss the problem with your principal.
  
- ✓ If you are asked to do anything you do not believe is correct or proper, notify your principal, or the Business Office.

## **EXHIBITS**

**(Please see KISD website for the following forms.)**

Exhibit 1 – Request for Fundraiser Approval Form

Exhibit 2 – Cash Issued to Employees or Students

Exhibit 3 – Report of Quarterly Taxable Sales

Exhibit 4 – Activity Fund Check Request

Exhibit 5 – Fundraiser Financial Recap

Exhibit 6 – W-9 Request for Taxpayer Identification Number

Exhibit 7 – Request for Travel Advance

Exhibit 8 – Travel Expense Report

Exhibit 9 – Receipts/Deposit Summary

Exhibit 10 – Tabulation of Monies Collected

Exhibit 11 – Activity Fund Chart of Accounts

Exhibit 12 – Request for Non-Travel Advance

Exhibit 13 – Student Gift Card Receipt Form