

West Valley School District

**ASB Fund Raising
Handbook**

(updated August 2013)



Introduction

Fund raising is becoming more and more necessary for schools and support groups and there are lots of rules and regulations that need to be followed so that both the groups raising funds and the school district are not misusing public funds -- whether raised for the school's general fund or an ASB group. Knowing the dos and don'ts of raising and spending this money is a daunting task and some rules change from year to year making it even tougher. This handbook has been created as a help to groups raising money as they strive to be in compliance with all of the requirements. If you have questions at anytime please contact your building activities director or the district business manager. You can also contact the WVHS activities director, Craig Lacy, for any questions at lacyc@wvhsd208.org

The handbook is intended to act as a guide, not a complete set of rules and regulations. As a club advisor, coach, staff person or a booster club raising funds to support school programs **NOT** knowing the rules is not an excuse for doing something wrong. **For a complete listing of regulations set out by the Washington State Auditor's office and the Washington Association of School Business Officials see the WASBO - ASB Procedures document provided on the West Valley High School activities web page or go to www.wasbo.org for more information.**

What will you find in this handbook?

- **Introduction..... page 2**
- **Some Helpful Fund raising tips..... page 3**
 - Includes Dos and Don'ts
- **WVSD Fund raising checklist..... page 4**
 - Every step you need to fund raise correctly
- **Student incentives and rewards..... page 5**
 - Includes what and how incentives can be given
- **WVSD Fundraising Instructions..... page 8**
- **WVSD Fund raising request form..... page 10**
- **Fund raising parental consent form..... page 12**
- **WVHS ASB Purchase order form..... page 13**
- **WVSD Donation Receipt form..... page 14**
 - If your group receives a donation fill this out
- **Master Inventory Form page 15**
- **ASB Tally Sheet..... page 16**
- **Daily Inventory Form page 17**
- **ASB Transmittal Form page 18**
- **ASB Deposit Composition Form page 19**
- **Final Reconciliation Form page 20**

Some Helpful Fund Raising Tips

The List of “**Dos**”

- Double check the rules about raffles
- Use the budget process to teach good accounting principles
- Carry an inventory of Student Body supplies and equipment including athletic Supplies
- Remember that ownership of all ASB purchases **technically** belongs to the district
- Get student approval for all Student Body purchases
- Know that trophies and other small awards can be purchased with Student Body funds
- Remember that funds received as an honorarium for a school group (choir, band, debate) must be deposited as ASB funds
- Check your district policy regarding formal purchase orders requirements for Student Body expenditures
- Know that School District funds and ASB monies can share the expenses for student projects or activities
- Keep accurate records, ask questions frequently

The List of “**Don’ts**”

- Issue complimentary tickets for athletic events or other Student Body activities
- Deposit money in separate savings or checking accounts at a local bank
- Use ASB monies to send flowers to a person in the hospital
- Assume that sending student delegates to state or national conventions or other trips cannot be paid in part by Student Body funds
- Make major purchases without referring to the state bid law
- Accept citizen or group donations to the Student Body for scholarships without School Board approval
- Use Student Body funds to pay for students to attend summer athletic camps without checking WIAA rules
- Forget that a Principal/Advisor can overrule a student authorized purchase
- Hold a fund raiser for a scholarship fund without double checking with your business office
- Pay for services with cash

Check the following

- Students and staff involved in preparing ASB budget
- ASB fund raising activities (types) are submitted and approved by the School Board
- Procedures are established to have all collected funds be deposited intact
- That all disbursements have student approval
- That ASB records are maintained for at least six years
- The State bid law is observed

How Do You Do a Fund Raiser?

- Read the Check List – if you follow it you will do everything correctly.
- Get approval through Senate – fill out Fund Raiser Request form and bring to meeting. Be sure to have a copy of your minutes that indicate you want to do this.
- Fill out purchase order request forms completely and **BEFORE YOU ORDER!**
- Reconcile afterwards

WEST VALLEY SCHOOL DISTRICT -- Fundraising Checklist

Prior to Event

- Decide how the anticipated proceeds will be spent and indicate that in the club minutes. In other words, why are you raising the money?
- If it is a WVSD event, **complete** the Fundraising Request Form.
 - Give form to building principal for approval **FIRST!**
 - Form will then go to ASB Advisor, ASB Vice President or Senatorial Secretary prior to the next scheduled Senate meeting for approval **BEFORE** starting fundraiser.
 - After approval, the will be placed in a fund raiser folder and given back to club president/captain and/or adviser.
- After approval, student leader/advisor/coach will find the necessary forms to carry out the fundraiser (*i.e. parent permission to sell, fundraiser check-out form, etc.*) in the fund raising folder.
 - Purchase Order Request form. *Please allow up to 48 hours for processing – plan ahead!*
 - If a cash box is needed, notify ASB bookkeeper 2-3 days in advance.
 - Parent/Guardian notification form
 - If items are for resale, fill out the Resale Certification form so group doesn't pay tax on items (if applicable).
 - Determine from vendor in writing if unused/unsold merchandise may be returned for a credit.
- Parent/Guardian notification form completed and returned to club/team advisor/coach **PRIOR** to student participation in fundraisers involving the sales of goods or services.
- When merchandise arrives, make an immediate and accurate inventory and put in file on the master inventory sheet.

During Event

Advisor is responsible for following WVSD procedures regarding: fundraising, cash receipting, documentation of transactions, inventory control, safeguarding assets, tickets, reconciliation, etc.

1. The club advisor or designated students will be responsible for checking merchandise in and out. Use *ASB Tally Sheet or Daily Inventory sheet*. All merchandise not checked out is to remain in a locked secure area. (Extended fundraisers such as school store and pop machine require monthly inventory counts and reconciliation)

2. Individual student records must be maintained. *Records protect both students and advisor. (WASBO ASB Procedures Manual, Fundraising Section).*

- a. Students receiving product must sign their **individual** record sheet **each time** they receive merchandise.
- b. Students must sign their **individual** record sheet **each time** they deposit money or when merchandise is returned.

Receipts and student check out sheets form the basis of an ASB club's financial record keeping and are necessary for reconciliation.

3. Deposit funds collected with the school ASB bookkeeper daily using the *Fundraiser Deposit* form. The bookkeeper will verify your deposit total and issue a receipt to you as advisor of the club.

- **ASB money is never to be taken home, or left in the classroom nor put into a private personal bank account**
- **MONEY MUST BE TRANSFERRED TO THE OFFICE BY 1 PM THE SAME DAY THAT STUDENTS BRING IT TO SCHOOL.**

4. Use of non-instructional time is encouraged for fundraising promotion and management. When practical, these activities should take place before and after school and during lunch time. Appropriate instructional time should be limited to club activity periods.

After Event – Reconciling

- Advisor/Coach and club/team officers/leaders complete the fundraiser by ensuring that the following forms/documents are contained in the fundraiser file.*
 - A copy of club minutes indicating the group/club's approval of fundraiser.
 - **Purchase Order** completed in **advance** of purchasing
 - Complete the **Fund Raising Final Reconciliation** form
 - Vendor receipt(s)
 - Inventory, Parent/Guardian Permission form, Resale Certificate, etc.
 - Inventory credit receipt (if applicable)
 - Complete a fund raising analysis form and put it the fund raiser's file for future reference.
- **Turn in the completed Fund Raising folder (includes the reconciliation of the event) to the Activities Director. You will receive a copy to put in your file.**

**Failure to do this within 2 weeks of the ending date of the fundraiser may result in the club/team not being approved for further fundraisers until it is completed*

Student Incentives and Rewards

The following school board policy deals with using your ASB fund raiser money for gifts/prizes/incentives. Several of you have asked me about using prizes as incentives to get kids to get out there and raise money. Last year the board put in to place this policy so you need to be aware of it if you want to do this. I have highlighted the parts that apply to you in the high school.

Here are some highlights to keep in mind:

- Be sure to know the definitions the district uses for prizes, awards and de minimis. If you plan on using incentives they need to fall within these definitions. **DON'T CALL THEM GIFTS -- THAT'S NOT ALLOWED.**
- Note that the de minimis for high school students is \$50.00. However, I encourage you to stay below that...remember, you are paying for these out of your profits.
- Note that the **TOTAL** amount that can be given away out of **ASB is \$5000.00**. **THAT IS FOR ALL CLUBS/TEAMS COMBINED.** That means that we need to record these...including sports awards/plaques/etc. that is purchased with ASB money (that includes your fund raising AND the awards that is paid for out of athletics (***Example:*** Athletic department purchases a Captain, Most Inspirational & Most Improved plaque for the varsity teams. That is considered ASB money and goes towards our total of \$5000.00)).
- Those of you that use corporate incentives (i.e. the “gold cards” that many of you do) must also record those as they go towards the total. The only time they don't count against us is if the company gives the incentive directly to the student and the school/coach/advisor/district does not receive it first. **I HIGHLY DISCOURAGE THESE TYPES OF INCENTIVES -- AGAIN, THEY ARE COMING OUT OF YOUR PROFITS, NOT THE COMPANIES'.** Get them to give you a better profit margin.

As always feel free to shoot me any questions you have and I will try to answer them as soon as I can but sometimes I need to do some research for you (as in this case).

Craig Lacy
WVHS ASB/Activities Director

School Board Policy 3515
Students

Student Incentives

The West Valley School District Board of Directors recognizes that providing students with prizes or awards can serve as a meaningful incentive for increasing academic achievement, promoting civility, encouraging physical fitness and for encouraging students to become responsible citizens, productive workers and lifelong learners.

The Board supports awarding incentives to recognize a student's academic, social, leadership and athletic achievements.

All incentives will support individual student achievement and the districts' curriculum, programs, academic or attendance goals. Therefore, every student recipient will receive an incentive only if the activity relates to the primary mission and goal of the district to increase student academic achievement.

District funds may be used, within the limits provided in model procedure 3515, to provide student incentives that meet the Board's objective of increasing academic achievement.

The superintendent or designee will develop procedures to implement this policy.

Cross Reference:	Board Policy 3510	Associated Student Bodies
	Board Policy 6114	Gifts

Washington Constitution, Article VIII, § 5 and § 7

Management Resources: *Policy News*, February 2011 Student Incentives

Board Policy 3515
Students
Student Incentives

Definitions:

A. Prize: something of value conveyed as a result of chance, generally for promotional purposes, to one or more participants in a district-sponsored event.

B. Award: Recognition or something of value conveyed as a result of competition, merit or in recognition of service to the district on the part of the recipient.

C. De minimis: Minimal value, a small amount, lacking significance or importance, having little or no impact on public funds, so minor as to merit disregard.

Award/ Prize Values

The district will consider any prize or award amount equal to or less than \$15.00 (fifteen dollars) at the elementary/middle school level and \$50.00 (fifty dollars) at the junior high/high school level to be *de minimis*. In determining whether an incentive is a de minimis amount, the district will consider whether the amount is insignificant to a recipient for tax purposes and insignificant to the district.

The value of an individual student prize will not exceed \$15.00 (fifteen dollars) at the elementary/middle school level and \$50.00 (fifty dollars) at the junior high/high school level. The total amount of public funds disbursed by the district for prizes during a single academic year will not exceed \$3,000 for each elementary school, \$3,000 for each middle school and \$5,000 for each high school for each fund (General Fund building budget allocations and ASB).

Example: A \$15.00 (fifteen dollar) incentive certificate for perfect attendance or most improved grade point average is an acceptable use of public funds; or a district could provide an item valued at \$15.00 (fifteen dollars) such as a school uniform shirt or hat to an individual student. However, incentive awards to several students in one class that have a substantial aggregate value could be excessive and an inappropriate use of public funds.

Gifts

The district is prohibited from using public funds to provide gifts.

The following are examples of prohibited gifts:

A. The district may provide light lunches or refreshments for volunteers during or near the time the services are provided. The district cannot provide a separate event at district expense.

B. Flowers purchased for celebrations or to express sympathy.

C. Food, clothing or other items purchase for someone in need.

Associated Student Body Fundraising – Individual Student Incentives

All property and money acquired by the Associated Student Body (ASB), except private non-associated student body funds, are district funds and will be deposited and disbursed from the district's ASB program fund. The district may use a portion of ASB funds to award individual students efforts for fundraising that is related to ASB activities, but only if the activity is for a legitimate school purpose (academic achievement) and spending is in accordance with the board approved budget.

Example: ASB students raise money for student body activities. The student who raises the most money receives a pizza certificate incentive from ASB funds in recognition of their efforts. This is an acceptable incentive.

Corporate Incentives

Corporate incentives provided to the district for the benefit of students become district property.

If the incentive is made to an individual student directly from the corporation, the incentive becomes the personal property of the student and is not calculated as an incentive provided by the district. In order to be considered personal property, the incentive at no time may be presented to the district or be in possession of the district.

Any vendor, group or organization that offers student incentives to support the district, must communicate with the district, prior to providing the incentive to ensure its efforts are compatible with the district's educational goals. The district reserves the right to reject any student incentive that would not serve the interests of the district.

Prizes or awards provided to the ASB by outside vendors must also fall within the individual and district limits.

Recording Incentives

Incentives received will be recorded by the school. This will allow parents and teachers to view incentives provided to students and will also allow each school to analyze the distribution of incentives.

Revised: 04.11

FUNDRAISING INSTRUCTIONS

Under no circumstances should ASB money be taken home for safekeeping neither by students, parents or staff nor deposited to a private bank account! When money is being submitted to the ASB Bookkeeper, the transmittal form and cash count form will need to be completed. When turning in the money please allow enough time to verify the deposit with the ASB Bookkeeper! DO NOT DROP OFF THE MONEY AND LEAVE!

DETAILED back-up on how every figure has been calculated will be REQUIRED! Keep accurate records, ask questions frequently! All of the information below and any other information that may affect the fundraiser must be included in this folder and returned to the ASB Activities Coordinator to review and retain for AUDIT purposes.

Fundraising

Whenever possible, conduct pre-orders of merchandise. Usually a vendor will provide a sample of the merchandise. The item is paid for, selections made and then ordered.

If merchandise is being sold: *be sure to include shipping costs + mark-up.* Periodic or one time ASB fundraisers are tax exempt when purchased and no tax is charged when the items are sold.

Prior to the Sale

- ☐ Obtain written approval from the student council and administrator
- ☐ The Activity being conducted must be of a type approved by the School Board
- ☐ Establish a time table for the sale (5 to 10 days)
- ☐ Set the selling price (cost + tax + shipping + % mark up = sale price)
- ☐ Complete any required contracts, follow district instructions, contracts require an administrator's signature (consult the School Bookkeeper)
- ☐ Requisition a purchase order (PO) or a district procurement card so that the order can be placed
- ☐ When merchandise is received, be sure to:
 - Count and Verify (color, quantity, sizes, etc.)
 - Sign your name and date received on the invoice or packing slip
 - Forward invoice to the School Bookkeeper
 - Keep in a secure area (locked room or cupboard)
- ☐ Arrange to make daily deposits to the School Bookkeeper

During the Sale

- ☐ Store and secure merchandise in a locked area with limited access whenever sales are not being conducted
- ☐ Maintain individual student record sheets

FUNDRAISING INSTRUCTIONS

- ☐ Make daily deposits to the School Bookkeeper – be sure to deposit funds exactly as collected (in tact) – Required detailed ‘transmittal form’ must be included!
- ☐ OR arrange sales through the School Bookkeeper’s point of sale (POS) system
- ☐ Only distribute merchandise after proof payment is provided.
- ☐ School districts cannot extend credit; everything must be paid for in advance.
- ☐ Maintain control over cash receipts and inventory by reconciling the cash drawer whenever cashier functions change (such as shift changes, reassignment of duties, etc.)

After the Sale

- ☐ Verify record sheets (reconcile money collected and the unsold merchandise)
- ☐ Inventory merchandise remaining & record
- ☐ Secure the unsold merchandise (keep in a locked closet or cabinet)
- ☐ Return unsold merchandise to the vendor for credit
- ☐ Maintain a fundraiser file containing:
 1. Copy of the approval form
 2. Copy of the ASB Minutes showing approval of the fundraiser
 3. Copies of all vendor invoices/packing slips
 4. Copy of Requisitions (ASB Order Request Form)
 5. Copy of Purchase orders or procurement card receipt
 6. Receipts
 7. Student *checkout* (record) sheets
 8. Deposit records and deposit receipts
 9. Any other back-up documents
 10. A record of physical inventory of unsold merchandise
 11. Copy of receipt from UPS or post office for return of product
 12. A copy of the vendors credit memo for returned merchandise OR a copy of the interactivity transfer if another activity ‘purchases’ your unsold inventory
 13. Copy of InTouch Revenue receipted – (please work with the ASB Bookkeeper in verifying revenue collected)
 14. Completed ‘final reconciliation’ form
 15. Completed ‘Profit Analysis’ form
 16. Completed evaluation form.

**Fundraisers must show reasonable profit.
Activity Clubs should not have to absorb losses due to negligence!**

Reviewed by:

Advisor:

Date:

Activities Coordinator:

Date:

West Valley School District # 208 ASB

☐ ASB Club/Athletics

☐ B Charitable

☐ General Fund

☐ Booster Group

Fundraiser Request Approval/Recap Report

(needs to be approved at least TWO WEEKS prior to event taking place and filled out completely)

School: _____ Group Name: _____ ASB Account# _____

ASB Bookkeeper:
FY: _____ Item # _____

FUNDRAISER INFORMATION:

Proposed fundraiser: _____

Vendor Name, include name and number of contact person if applicable (vendor quote, catalog, freight, taxes, etc.)

Intended Use of Proceeds: _____

Estimated Revenue: \$ _____ Estimated Expenses: \$ _____

Estimated Profit: \$ _____ Dates of Fundraiser: Start _____ End: _____

MM/DD/YY

MM/DD/YY

Team/Club Leader: (Student) _____
Signature/Date

ASB Bookkeeper (Staff): _____
Signature/Date

Adviser: (Staff) _____
Signature/Date

Principal: _____
Pre-Approval Signature/Date

PRE-APPROVAL

ACCOUNTING SUMMARY OF FUNDRAISER: *complete at conclusion of fundraiser*

Total Actual Revenue: \$ _____ Total Expenses: \$ _____

Net Profit: \$ _____

Explanation of any variance: _____

Checklist for fundraiser documentation: *(include all information in the folder)*

- | | |
|--|----------------------------------|
| 1. Completed Approval/Recap Report | 9. Parental Permission |
| 2. Master Inventory List | 10. School PO Request form |
| 3. Tally Sheets or Check Out Sheet(s) | 11. Approved Purchase Order Copy |
| 4. Transmittal Form/Deposit Comp | |
| 5. InTouch Revenue Summary by Accounts | |
| 6. Copies of Itemized Invoices | |
| 7. Copy of approved ASB minutes | |
| 8. <i>Any information</i> that pertains to the Fundraiser! | |

PROCEED TO PAGE 2

RECAP OF FUNDRAISER

FINAL APPROVAL

FINAL APPROVAL OF RECONCILIATION:

I hereby certify the above accounting information is complete and accurate.

Student: _____ ASB Central Treasurer: _____
Signature/Date Signature/Date

Advisor: _____ Primary Advisor: _____
Signature/Date Signature/Date

PROJECT / SALES EVALUATION

Evaluation completed by: _____

Project Chariperson(s): _____

How would:

you rate this project?	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>
students rate this project?	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>
faculty rate this project?	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>

List all the things about the project you would do again:

List all the things about the project that should be changed next year:

List any special recommendations or ideas for next year's committee:

Please list all the people, businesses or groups that should be thanked for their part in this project.

Place this "form" back into the folder and return it to the "Activity Coordinator" for Audit!

WEST VALLEY SCHOOL DISTRICT

PARENTAL PERMISSION FOR FUNDRAISING

Date_____

School_____

Dear Parent:

The _____ Club has decided to sell _____ items as a fund raiser to support activities. Certain guidelines are necessary and I ask that you read this carefully and review it with your son or daughter before the sale begins.

1. Your student will have total responsibility for the product. If it is lost or stolen, he or she must pay for that amount.
2. Merchandise should never be left in lockers or unattended in classrooms.
3. It is not necessary for a student to carry boxes of the product with him or her during the entire day. It is suggested that students pick up the product from me toward the end of the school day.
4. It is also recommended that the student carefully count all merchandise that is checked out to them prior to signing for the product.
5. Full credit will be given to the student for any unopened merchandise returned to me.
6. Either the merchandise checked out to your son or daughter, or the appropriate amount of money, must be returned by the end of the sale.
7. Money collected should be turned in exactly as collected. Please do not deposit to a personal account and write a check for the total.

Sincerely,

Club Advisor

I have read the sale guidelines and agree to allow my son/daughter to participate in the fund raiser.

(Parent Signature)

(Student Signature)

(Date)

WVHS ASB PURCHASE ORDER REQUEST FORM

West Valley High School
9800 Zier Rd.
Yakima, WA 98908-9243
(509)972-5900 FAX (509)972-5901

#	QUANT.	DESCRIPTION (Be specific and include what it's for -- i.e. dance, meeting, etc.)	UNIT COST	TOTAL COST
1	_____	_____	\$ _____	\$ _____
2	_____	_____	\$ _____	\$ _____
3	_____	_____	\$ _____	\$ _____
4	_____	_____	\$ _____	\$ _____
5	_____	_____	\$ _____	\$ _____
6	_____	_____	\$ _____	\$ _____
7	_____	_____	\$ _____	\$ _____
8	_____	_____	\$ _____	\$ _____
9	_____	_____	\$ _____	\$ _____
10	_____	_____	\$ _____	\$ _____

SUBTOTAL \$ _____

Tax (8.2%) \$ _____
Always include!

Shipping (7%) \$ _____

Total Request \$ _____

FULL VENDOR NAME & ADDRESS REQUIRED FOR REQUEST TO BE PROCESSED ☺

VENDOR NAME : _____

ADDRESS: _____

CITY/STATE/ZIP: _____

PHONE: _____ FAX: _____

☐ Check this box if you need a Purchase Order!

☐ Check this box if you need a imprest check because the business won't accept a P.O. All check requests must be made 1 week in advance for amounts under \$100 and 5 weeks in advance for amounts in excess of \$100. Please remember that your lack of planning does not constitute an emergency on the ASB Secretary's or ASB's part. Thank You!

☐ Check this box if purchase is to be made with a Procurement Card!

CLUB/SPORT: _____

ACCOUNT #: _____ (look on back of this sheet or page 2 for number)

COACH/ADVISOR: _____

CLUB PRESIDENT: _____

TODAY'S DATE: ____ / ____ / 20____

FOR OFFICIAL ASB COUNCIL USE ONLY

Date submitted to ASB Council: _____ Approved _____ Denied _____

ASB Treasurer/Asst. Treasurer: X _____

ASB/Activity Director: X _____

Principle Signature: X _____

WEST VALLEY SCHOOL DISTRICT

Receipt of Donations

Date: _____

Donor: _____

Address: _____

Phone #: _____

Donation made to: _____

Purpose: _____

Donated Item(s): _____

Amount/Value of Items Donated: _____

(Values of donated items must be approved by the Business Office)

District Revenue Account Code: _____ (attach copy of District receipt-money only)

Received By (Employee) _____

Date _____

Supervisor _____

Assistant Superintendent _____

Send the completed form to Angela at the Central Office.

As per Board Policy No. 6114 the Board of Directors must approve all donations prior to receipt of funds and/or property.

ASB MASTER INVENTORY LIST FOR FUNDRAISER
(include all purchased and donated items)

School _____ Account# _____

Employee responsible for maintaining this inventory list _____
print name

Purchase order number(s) _____

Type of merchandise _____
(candy bars, suckers, sweatshirts, etc)

Total number of purchased items _____

Total number of donated/free items _____

Grand Total number of items _____

[illegible][illegible]

This is to be kept for audit purposes with all other fundraiser information

Ending Inventory _____

Signature of Employee responsible for maintaining inventory

West Valley School District # 208 ASB

ASB Talley Sheet for _____
(Club/Team)

Item description: _____

Teacher/Coach/Adviser: _____
Date: _____

Item cost: \$ _____

[illegible]

Total Cash: \$_____ \$_____ \$_____ \$_____ \$_____ \$_____

Total Check: \$_____ \$_____ \$_____ \$_____ \$_____ \$_____

Total money collected: \$_____ \$_____ \$_____ \$_____ \$_____ \$_____

DATE: _____

[illegible]

Student signature

Date

Teacher's signature	Date
---------------------	------

WVSD FUNDRAISING DEPOSIT COMPOSITION FORM

Use with the ASB Transmittal Sheet when selling "tangible goods".

Club/Group _____

Account Number _____

Money receipted for (event/fundraiser): _____

Date of event: _____

DEPOSIT COMPOSITION Cash/Coin/Check Count

_____ X \$100 = \$ _____

_____ X Dollars = \$ _____

_____ X \$50 = \$ _____

_____ X Half Dollars = \$ _____

_____ X \$20 = \$ _____

_____ X Quarters = \$ _____

_____ X \$10 = \$ _____

_____ X Dimes = \$ _____

_____ X \$5 = \$ _____

_____ X Nickels = \$ _____

_____ X \$1 = \$ _____

_____ X Pennies = \$ _____

Total Currency \$ _____

Total Coin \$ _____

Total Currency \$ _____

Total Coin \$ _____

CASH SUBTOTAL (Currency + Coin)

\$ _____

Total Checks

\$ _____

SUBTOTAL (Cash + Checks)

\$ _____

Less Beginning/Startup Cash

\$ _____

Total Deposit

\$ _____

Advisor Signature _____

Date: _____

Student Officer Signature _____

Date: _____

West Valley School District # 208

FUNDRAISING FINAL RECONCILIATION

Fill out this form and the ASB Fundraiser Request Approval / *Recap Report*

The _____ club of _____ school held a fundraising activity by selling _____

purchased from _____

This fundraising activity was held from _____ / _____ / _____ to _____ / _____ / _____

Sales were accomplished through _____

_____ . (example: door to door sales, pre-orders, before and after school) We had _____ members participate in the sale.

Completion of this form finalizes your sale. Attach a list of students who have not fulfilled their sales obligation noting merchandise and dollar amount for which they are still responsible. A copy of this list must be given to the principal's secretary or bookkeeper so that student names can be placed on the fine list. Your club account will be credited as these fines are paid. Include your account number on the student list.

All blocked areas must be completed (if tangible items are sold)

A. Merchandise Purchased: (You must attach a Xerox Copy of the itemized invoice)			
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
	Sub-Total	=	\$ _____
	Shipping/Freight Costs	=	\$ _____
	WA Sales Tax	=	\$ _____
	TOTAL COST	=	\$ _____

B. Merchandise Sold or Tickets Sold: (Include any tax and shipping/freight costs in the sale price per item)			
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
@	\$ _____	=	\$ _____
	TOTAL RECEIVED (this should equal the total deposits)	=	\$ _____

C. Merchandise Unsold or Tickets Unsold:

@	\$	=	\$
@	\$	=	\$
@	\$	=	\$
@	\$	=	\$
	Shipping	=	\$
	WA Sales Tax	=	\$
	TOTAL UNSOLD	=	\$

Unsold merchandise has been returned to the vendor for credit: _____ YES _____ NO

If not returned, please explain: _____

D. Merchandise Checked Out and Not Returned:

@	\$	=	\$
@	\$	=	\$
@	\$	=	\$
@	\$	=	\$
	VALUE OF GOODS NOT RETURNED:	=	\$

The unsold items have been placed in inventory and the inventory list is attached to this form: _____ Y/N _____

If YES, where is the inventory stored? _____ Resold to the student store: _____ Y/N _____

The list of students not returning merchandise is attached to this form: _____ Y/N _____

Please explain any discrepancies: _____

RECAP:	A.	Merchandise or Tickets Sold		\$	_____
	B.	Merchandise Pending Credit	+	\$	_____
	C.	Merchandise on Fines List	+	\$	_____
		SUB TOTAL	=	\$	_____
	D.	Merchandise Purchase Price	-	\$	_____
		PROFIT TOTAL	=	\$	_____

Advisor: _____ Date: _____

Student Treasurer _____ Date: _____

Sign where indicated, place in fundraiser folder and return to Activity Coordinator

THIS RECAP WILL BE KEPT ON FILE FOR STATE AUDITING PURPOSES