

# Connecticut Technical High School System

## Policy and Procedures For the Student Activity Program Department of Education Connecticut Technical High School System

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Policy Reformatted 1993  
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Procedures Revised June, 2009

***Special thanks and acknowledgement to the following members of the Student Activity Association Manual Review Team:***

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# 2009 Revisions to Student Activity Fund Manual

## Policy and Procedures for the Student Activity Program

### Department of Education- Connecticut Technical High School System

- Added under Superintendent Responsibilities “donation forms must be submitted to appropriate Assistant Superintended first”.
- Changed under Principal responsibilities:  
“Annually appointing” to “appointing Student Council Advisor(s) and other activity advisor(s) to available vacancies.”  
Deleted “selecting and” ... to “approving various team members within student activities.”  
Changed “deciding on” to “approving mode of transportation acceptable for SAF activities.”
- Changed under Business Manager responsibilities:  
“Training and approving collection team members selection”
- Replaced general advisors responsibilities: - outlined into three categories the faculty advisor responsibilities to match the updated Advisor’s Handbook as follows:
  1. Student Council Advisor
  2. Other Faculty Advisors
  3. Volunteer Faculty Advisor
- Changed under Advisor’s responsibilities, category, “planning activities and fund-raisers “to” “raising funds to cover all organization/club expenditures.”
- Deleted section of other clubs and organizations, which responsibilities are now included on the revised advisor categories.
- Under Student Activities Association, changed to “This constitution shall be distributed and revised each year, at the first meeting of the entire student council.”
- Replaced Student Congress delegate’s selection to match updated constitution to “... Student Council membership of each school in accordance to the Student Congress by-laws.”
- Changed under minutes of meetings – “provide the original copy for the business manager.”
- Updated Student Activity Account Matrix and added language footnote regarding Budget submissions.
- Budgets – “each advisor of annual account must submit a proposed budget to the Student Council by April each year who shall be responsible for compiling the total budget.”
- The total budget for the upcoming year must be submitted to the business office/principal in May each year.”
- Fee/Dues – “The class dues paid by students will help defray senior class activities.”
- Yearbook – “Yearbook Agreement must be assigned with the state contracted vendor”. The agreement will be effect during the production of the yearbook.
- Deleted yearbook specific dates under the payment outlines.
- Added requirements needed to establish a physical School Store.
- Added requirement, “Football revenues and donations must be posted to the Football Account/Sub-Accounts.”
- Revised and provided clarification for donations and gifts section made to the Student Activity Association.
- Added bidding requirement exemption outlined on Administrative Letter CT-7, Series 2008-2009, “Three bids are no longer required for procuring outside facilities for proms, dance, graduation, class trips etc. ...tickets purchased to attend outside events (theater, amusement parks, ski trips, etc.) do not require bidding. All other purchase of \$2500 or more and not available on state contract will still require evidence of three bids.”
- Updated Purchasing Process Flow Chart for annual accounts to match revision included on Advisor’s Handbook.
- Added a Purchasing Process Flow Chart for permanent accounts.
- Added to collections:
  - field trips fees collected by business office.
  - Cash must be safeguarded in school safe.
- Consolidated Financial reports for Activities/Fund-Raisers, SAF #9 & SAF#10 into one form for completion within ten (10) days following the event.
- SAF 4 Purchase Order/Receiving report requires signature by the receiver
- Journal Vouchers require supporting documentation
- Class Accounts/Disposition of Graduating Class Balance:
  - Added clause/examples regarding expected graduating class surplus prior to the end of the school year to help defray senior class obligations.
- Clarified “Scholarships Accounts must be established and awarded funds used solely according to donor’s desire.
- Added specification for awarding scholarships for continuing education and student awards, “Established scholarships should be used for continuing education. However, if a student award is included in the awarding criteria, the procedures for student awards outlined herein must be followed. On instances where both scholarship and awards are given, the fund account name must be revised to read, i. e. John Doe Scholarship/Award Fund or John Doe Fund, etc. to cover both issuances.”
- Added to student awards, “No cash should be awarded to students at any time.”
- Added section for Donations for Scholarships/Student Awards
- Fund-Raising – added/revised:
  - All student organizations/clubs must raise funds to cover expenditures.

-Fund-Raising shall be conducted and managed only by student organizations recognized by the Student Council or for special purposes approved by the Principal.

- Updated Fund-Raising Process and flowchart in accordance with advisor's Handbook and Administrative Letter CT-8, Series 2006-2007 to provide further clarification.
- Added under Fund-Raising section "Parent Faculty Organizations (PFO's) in the CTHSS" to include Superintendent's directive outlined on Administrative Letter CT-10, Series 2008-2009
- Added "In the absence of the Principal a second Administrator can be authorized at the bank to sign on behalf of the Principal."
- Increased returned check fee to \$25.00.
- Revised budget submission requirement, "... each advisor of annual and permanent accounts must submit a proposed budget to the Student Council by April each year. Permanent accounts budgets submitted to the Student Council Advisor are only for inclusion on the school Student Activity total budget and do not require approval through the Student Council minutes.
- Updated Student Activity Accounts matrix to reflect above mentioned budget change.
- Investment Account & Interest – added chase to allow checking account maximum balance to exceed \$10, 000 during the months of September and April through June to cover periods of high revenues collections, large disbursements for obligations such as down payments for rentals for graduation/prom facilities, yearbooks, and other scheduled payments.
- Corrected "accrued interest pending transfer" to be credited monthly to all permanent accounts.
- Miscellaneous & General Fund Surplus Operation – added bullet to reference transfers into fund for unused class balances and revised instructions in transfer out funds.
- Connecticut Sales & Use Taxes – added applicable DRS Links for reference.
- Inventories – updated inventory recording system for SAF purchases.
- Transportation – Per the Superintendent's changes added.
  - State Owned Vehicles may be used for all approved Student Activities in or **out of state...**
  - Private Vehicles – Use of personal vehicles must receive prior approval from the Connecticut Technical High School System **Superintendent.**
- Records Maintenance – added bank reconciliations, cancelled checks and outstanding checks to the list of records maintained separate and distinct from regular school business records.
  - Added Record Retention Policy reference to maintain SAF records, "three years, or until audited, whichever comes later."
- Appendix I
  - SAF Forms – added to forms list and to each forms/instructions on who must completed each form.
  - Total Budget – for Student Activity Fund is now a required form (SAF #1a) requires completion and submission by the Student Council Advisor for all SAF Accounts.
  - Combined and simplified SAF 9 and 10 into one Form "Financial Reports on Fund-Raiser or Activity"
- Appendix II
- Sample forms
  - Sample Total Budget – Now requires completion and submission by the Student Council Advisor for all SAF Accounts.
  - Budgeting for Yearbook – corrected "Requesting pre-approval from Student Class Council to Senior Class for additional allocation of funds for cover a deficit."
  - Yearbook agreement is now a required form – SAF #10 – added note "all signatures required on agreement must be obtained PRIOR to or during yearbooks.

# STUDENT ACTIVITY PROGRAM TABLE OF CONTENTS

<b>POLICY</b>	<b>Page</b>
Mission and Purpose	1
Pertinent Law and Information	1
Criteria for Student Activities	2
Revenue	2
Designation of Authority	2
 <b>PROCEDURES</b>	
<b>FUND</b>	
Names of Fund	3
Responsibility for the Fund	3
Superintendent	3
Principal	3
Business Manager or Business Office Designee	4
Faculty Advisors	4
Other Clubs and Organizations	5
State Bond	5
Planning and Control of Activities	5
 <b>STUDENT ACTIVITIES ASSOCIATION</b>	
Constitution Format	6
Constitution Considerations	6
Student Congress Delegates	7
 <b>STUDENT ORGANIZATIONS</b>	
Student Council	8
Additional Clubs and Organizations	8
Officers	8
Advisors	8
Minutes of Meetings	9
 <b>FINANCIAL</b>	
Chart of Accounts Summary	10
Student Activity Accounts Matrix	11
Budgets	12
 <b>REVENUE</b>	
Fees/Dues	13
Yearbook	13
School Store	13
Activity or Fund-Raising	13
Vending Machines	13
Athletic Games or Sporting Activities	13
Donations and Gifts	13
Securities	14
Personal Property	14

<b>STATE STUDENT ACTIVITY FUNDS</b>	15
<b>PURCHASING PROCEDURES</b>	15
Fair Practices in Purchasing	15
Unauthorized Purchasing	16
Unauthorized Expenditures	16
Federal Income Tax Reporting	17
Purchasing Process Flow Chart	18
<b>PAYMENTS</b>	19
Payments Flow Chart	19
<b>SAF ACCOUNTING PROCEDURES</b>	
Collection and Recording of Receipts	20
Deposit of Collections	20
Internal Controls - Accounting and Reporting	21
Disbursement and Recording of Expenditures	21
Journal Vouchers	22
Class Accounts/Disposition of Graduating Class Balance	22
Scholarships	22
Student Awards	22
Donations for Scholarships/Student Awards	23
<b>FUND-RAISING</b>	
Policy and Procedures	24
Competitive Foods Regulations	25
Parent/Faculty Organizations	25
Fair Practices with Vendors	25
Fund-Raising Forms (School Internal Use)	27
Fund-Raiser Flow Chart	28
<b>BANK ACCOUNTS</b>	
Establishment and Operation of a Bank Account	29
Dual Signatures on Checks	29
Checking Account Reconciliation	29
Outstanding Checks	29
Delinquent Accounts	29
Investment Accounts & Interests	30
<b>OPERATION OF MISCELLANEOUS &amp; GENERAL FUND SURPLUS</b>	31
<b>ESTABLISHMENT AND OPERATION OF A PETTY CASH FUND</b>	
Cash Advances	31
Cash for Change Purposes	32
<b>ESTABLISHMENT OF A STUDENT ASSISTANCE FUND</b>	
Guidelines for Student Assistance Fund	32
Funding for the Program Student Assistance Fund	32
Process to Request Student Assistance	33

## **TAXES**

Sales and Use Tax	33
When Student Activity Fund is Purchaser	33
Due Tax	34
Sales and Use Tax	34
When Student Activity Funds is Seller	34
Exemptions	34
Procedure in Filing, Sales and Use Tax Returns	34
Additional Information	35

## **INVENTORIES**

Description	35
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## **TRANSPORTATION**

State Owned Vehicles	36
Commercial Vehicles	36
Private Vehicles	36

## **RECORDS MAINTENANCE** 37

## **ACCOUNTING REPORTS** 37

## **APPENDICES**

    APPENDIX I – SAF Forms

    APPENDIX II – SAF Samples

# **POLICY**

## **MISSION/PURPOSE**

**T**he Mission of Connecticut's Technical High School System is to provide a unique and rigorous high school learning environment that:

- ensures both student academic success, and trade/technology mastery and instills a zest for lifelong learning;
- prepares students for post-secondary education, including apprenticeships, and immediate productive employment; and
- responds to employers' and industries' current and emerging and changing global workforce needs and expectations through business/school partnerships.

Superintendent

## **PERTINENT LAW AND INFORMATION**

The importance of co-curricular and interscholastic programs in the development of Connecticut's Technical High School System (CTHSS) students, was recognized by the Connecticut General Assembly in 1974, when it provided that, "The State Board of Education shall establish a student activity program consisting of athletic and non-athletic activities at each of its Connecticut Technical High School". (CGS sec.10-95a).

A Student Activity Fund is operated in accordance with the provisions of Section 4-52 to 4-55 inclusive of the General Statutes for the purpose of conducting all financial transactions of the Student Activity Program.



## **CRITERIA FOR STUDENT ACTIVITIES**

In order to fully prepare its students for their future role as members of the community, the Connecticut Technical High School System offers its students opportunities to experience democratic processes, to participate in social organizations and to develop interests that will lead to enjoyable leisure time activities.

Therefore, the CTHSS provides a Student Activity Program to supplement the core educational program.

Student activities are educational enrichment experiences which are complementary to the CTHSS curriculum. Student activities enable students to explore interests and develop leadership capabilities, social competencies, civic understanding, appreciations, and various mental and physical skills. These educational enrichment experiences, which take numerous forms such as athletics, assemblies, creative arts, honor societies, clubs, lectures, trips, dances and student councils, are available to the entire student population, regardless of race, creed, color, gender, handicap, religion, sexual orientation, or socio-economic background. The essential element in these activities is that they are characterized by student participation and they exist for the benefit of the students.

## **REVENUE**

Approved revenue sources other than State funds include: Fees, Dues, School Store, Fund Raising, Vending Machines, Donations and Gifts, and Athletic Revenues from games or other sporting events.

## **DESIGNATION OF AUTHORITY**

The Superintendent of the CTHSS is authorized to develop administrative procedures to operate the program of Student Activities, and to provide exceptions to existing procedures upon receipt of valid documentation of need.

The School Principal is responsible for ensuring that the Program of Student Activities is operated in accordance with State Board of Education Policy, State Procedures and procedures promulgated by the Superintendent, and is accountable for all funds.

# PROCEDURES

## FUND

### NAME OF THE FUND

**T**he Student Activity Fund (SAF) which is established in each school shall be named as follows: “(Name of School) – Student Activity Fund”. This name must appear on all the records of the fund and separate bank accounts must be carried in that name.

### RESPONSIBILITY FOR THE FUND

#### SUPERINTENDENT

In addition to developing administrative procedures to operate the program of Student Activities, responsibilities include:

- appointing a member of Central Office to serve as coordinator for the Student Activity Fund.
- appointing a member of Central Office to serve as an advisor at Student Congress Meetings
- granting prior approval for each fund-raising activity
- approving SAF donations (donations forms must be submitted to appropriate Assistant Superintendent first).

#### PRINCIPAL

The CTHS Principal is responsible for the overall supervision of the Student Activity Fund and shall have the power to veto any activity, including those involving Student Activity Fund monies.

Responsibilities include:

- appointing a school administrator to oversee Student Activities
- appointing Student Council Advisor(s) and all other activity advisors to available vacancies
- calling a meeting of Student Council if necessary
- approving statement of purpose/by-laws for each club/organization
- having authorization to sign checks
- approving the budget
- approving items sold in the school store
- approving social activities and fund-raisers
- approving purchase orders and expenditures
- approving account requests
- approving petty cash vouchers and journal vouchers
- approving various team members within Student Activities
- approving mode of transportation acceptable for SAF activities

## **BUSINESS MANAGER OR BUSINESS OFFICE DESIGNEE**

The Business Manager or Business Office Designee in each school, shall be responsible for recording any and all fiscal transactions involving Student Activity Funds and shall do so in accordance with written policies and procedures. The Business Manager shall also be available to act as a resource person to assist in the decision-making process.

Responsibilities include:

- providing SAF financial training to advisors during orientation
- keeping copies of SAF meetings on file in the Business Office
- approving the budget
- having authorization to sign checks
- assisting in purchasing
- approving expenditures
- assigning appropriate clerical or fiscal members to collect & issue receipts, prepare deposits, verify deposits, posting to SAF and reconciling following Internal Accounting Controls/Separation Duties
- ensuring that bank deposits are made
- reviewing requests for planned activities
- training and approving collection team members
- approving account requests
- ensuring reconciliation of bank statements
- acting as Petty Cash custodian
- reviewing financial reports and maintaining copies of all requests and reports
- generating and distributing a monthly individual account status report for each SAF account to the Advisor.
- preparing annual reports
- ensuring submission of State Sales & Use Tax Reports and Federal tax reports

## **FACULTY ADVISORS**

The Faculty Advisors for the individual student organizations shall be directly responsible for their group. They shall oversee all activities of group and assure that written policies and procedures are correctly followed. They shall be responsible for preparing financial reports prior to the close of the year or more frequently, as requested or required by the Business Manager.

Responsibilities include:

### **1. Student Council Advisors** (Participation in meetings or activities after the normal school day can be required for advisors.)

- providing orientation/training in conjunction with the Business office during August P.D. date and two follow-up meetings during the school year to other advisors. (SAA Administrator in attendance)
- scheduling meetings
- establishing bylaws and officers/members eligibility requirements
- reviewing activities and fund raisers for scheduling purposes on the school master calendar
- initiating and approving reports
- overseeing and approving account expenses
- initiating and reviewing purchases and payments for student government and volunteer
- raising funds to cover all organization/club expenditures.
- planning collections and ensuring that all monies are collected according to cash collections guidelines, i.e., appropriate trained teams
- maintain records of minutes, activity/fund raise data

## **2. Other Faculty Advisors** (Participation in meetings or activities after the normal school day can be required for advisors.)

- attending advisor's orientation provided by Student Council Advisor and the school Business Office during August P.D. dates and two follow-up meetings during the school year. (SAA Administration in attendance)
- scheduling meetings
- establishing bylaws and officers/members eligibility requirements
- initiating and approving reports
- initiating and reviewing purchases and payments
- raising funds to cover all organization/club expenditures.
- overseeing and approving account expenses
- creating, maintaining and submitting at least twice a year a spread sheet to the business office with the student account status.
- notifying students of status of their individual accounts
- planning activities and fundraiser for student organization/club.
- planning collections and ensuring that all monies are collected according to cash collections guidelines, i.e., appropriate trained teams
- maintain records of minutes, activity/fund raise data

## **3. Volunteer Faculty Advisors** (Participation in meetings or activities after the normal school day can be required for advisors.)

- attending advisor's orientation provided by Student Council Advisor and the Business Office during August P.D. dates and two follow-up meetings during the school year. (SAA Administration in attendance)
- scheduling meetings
- establishing bylaws and officers/members eligibility requirements
- raising funds to cover all organization/club expenditures.
- initiating and approving reports
- Overseeing and proving account expenses
- initiating and reviewing purchases and payments for submission to Student Council Advisor for payment
- notifying students of status of their individual accounts
- planning activities and fundraiser for student organization/club.
- planning cash collections and ensuring that all monies are collected according to cash collections guidelines, i.e., appropriate trained teams.
- maintain records of minutes, activity/fund raise data

## **STATE BOND**

All state employees handling or having possession of student activity funds or property are covered under a state bond. The policy carries a rider in which the word "employee" is deemed to include any student enrolled in a school under the jurisdiction of the insured.

## **PLANNING AND CONTROL OF ACTIVITIES**

All activities that occur within each account shall be planned and controlled by the student body and approved as designated on the Student Activity Accounts Matrix. All activities shall also have the approval of the Faculty Advisor and the School Principal and shall be in accordance with the policies and procedures as detailed in this document. Each individual account will be clearly identified in the Chart of Accounts. (Refer to Financial Section – pg 11.)

The complete list of the Chart of Accounts is maintained by the Central Office Student Activity Fund Coordinator. Activities must be approved prior to activity date to insurance compliance with established procedures and availability of funds to cover the expense. An activity shall not conflict with a pre-scheduled activity in the school's master calendar.

## **STUDENT ACTIVITIES ASSOCIATION**

**T**he entire student body of a school shall be known as the Student Activities Association. Each Student Activities Association will be guided by a Constitution which will establish as its governing body, a “Student Council”. The Student Council shall be comprised of representatives from each class. There shall also be at least one faculty Advisor, appointed by the school Principal, assigned to oversee the Student Council. The Constitution shall include the format and the procedures to be followed. The Constitution should be clear, simple and easily understood by the average student. This constitution shall be distributed and reviewed each year, at the first meeting of the entire Student Council.

### **CONSTITUTION FORMAT**

The Constitution of the Student Activities Association shall have the following minimum essentials:

1. Name of Organization \_\_\_\_\_ S. A. A.
2. Purpose and Powers (including Principal power to veto)
3. Membership (the entire Student Body)
4. Governing Body (Student Council)
  - a) Officers and Student Congress Delegates
  - b) Qualifications for holding and retaining office and procedures for removal
  - c) Duties of individual officers (including procedures and responsibility for budget and expenditures of student activity funds)
  - d) Method of nominating and election of officers
  - e) Schedule of regular meetings of Governing Body (Student Council) (not less than four (4) per year)
  - f) Authorizing clubs and organizations (responsibility, procedures and sponsor)
  - g) Quorum
  - h) Parliamentary Authority (Robert’s Rules)
  - i) Amendments (procedures for)
  - j) By-laws (as needed)

### **CONSTITUTION CONSIDERATIONS**

The following outline presents only minimum recommendations for a constitution. The structure of the individual council may necessitate considerable expansion of this outline. However, in whichever way stated, the constitution should clearly define the following:

1. Power and responsibilities of council
  - a) To speak for student body
  - b) Jurisdiction of council for certain areas of student activity determined by school policy
  - c) Maximum control of its funds, guided by school policy and subject to Principal’s veto
  - d) Delegation of authority
2. Identification of organizational procedures
  - a) Regular, planned time of meeting
  - b) Communication procedures
  - c) Standing committees, if any

## **STUDENT CONGRESS DELEGATES**

Student Congress Delegates are selected from the Student Council membership of each school in accordance to the Student Congress by-laws. The delegates represent the interests of the Student Council. The delegates share information and concerns from each school.

The Superintendent of the CTHSS appoints a professional member of the central office staff to serve as Student Congress Statewide Advisor. The Advisor works with the delegates, organizes the agenda, distributes information, selects a meeting place and time, and is responsible for ensuring that the democratic process is fully utilized by the delegates without violating laws, regulations, and policy.

## **STUDENT ORGANIZATIONS**

### **STUDENT COUNCIL**

**I**t is recommended that the full Student Council meet at least once every month for the purpose of conducting its regular business and such other matters which may be brought before it for consideration. Additional meetings may be called if, in the opinion of the Principal, the Advisor and/or the Executive Board, such meeting(s) is/are considered necessary. The Executive Board may meet in Executive Session whenever it is necessary. Business transacted in Executive Session shall be reported to the full Student Council at the next regular meeting.

The Student Council shall have a minimum of four officers; a President, a Vice-President, a Secretary and a Treasurer and a least one faculty Advisor who has been approved by the Principal.

The four Student Council Officers and such additional members as may be appointed will be known as the “Executive Board” of the Student Council.

### **ADDITIONAL CLUBS AND ORGANIZATIONS**

In order to be allowed to be a part of the Student Activities Program, each student club/organization will have By-laws including a basic statement of purpose that is recognized by the Student Council and the CTHS Principal. Each club/organization will abide by the guidelines and fiscal requirements set forth by the Student Council and the corresponding Student Activity Fund policies and procedures.

Student club/organizations, other than Student Council, will meet a minimum of twice during the year. They may schedule additional or regular meetings if necessary.

### **OFFICERS**

All student clubs/organizations shall have a slate of student officers elected from the membership through the democratic process. There shall be a minimum of three elected officers: a President, a Secretary and a Treasurer.

### **ADVISORS**

There shall be at least one faculty Advisor for each club/organization with the approval of the Principal. That person will be responsible for overseeing all activities of the group.

## **MINUTES OF MEETINGS**

SAF Form 12 has been provided for recording the minutes of meetings. There are four parts to this form. The first is the agenda and summary sheet and the additional parts are the detail sheets. The detail sheets may be used as needed. Signatures are required on each page. Instructions for completing the minutes are included with the form as a guideline to recording all minutes. An example of the minutes, sign-in sheet, and pre-printed attendance list is included in Appendix II.

The minutes of all meetings held by all clubs and organizations of the Student Activity Program shall be on file in the school business office, and shall be available for audit in accordance with the Retention of Records Policy. These minutes must clearly indicate all action taken by the group, particularly that concerning financial matters. Student Activity funds may not be expended without prior approval as reflected in official minutes of the Student Activities Organization. The minutes must be legible and written in ink, typewritten, or computer generated. A sufficient number of copies shall be made. Provide the original copy for the business manager and subsequent copies for the Faculty Advisor and others as needed. The pages shall be numbered consecutively.



## FINANCIAL

**T**he Student Activity Accounts are used to record the transactions of the fund. Standard account numbers are used for the system.

### CHART OF ACCOUNTS SUMMARY

ACCT # ACCOUNT NAME	ACCT # ACCOUNT NAME
0**** ASSET ACCOUNTS	22** YEARBOOK ACCOUNTS
01** CASH & INVESTMENT ACCOUNT	2207 YEARBOOK 2007
0101 CASH * CHECKING	2208 YEARBOOK 2008
0102 CASH* SAVINGS	2209 YEARBOOK 2009
0103 PETTY CASH	2210 YEARBOOK 2010
0104 INVESTMNET	2301 STUDENT GOVERNMENT
02** SPECIAL CASH ACCOUNTS	3000 MISC. & GENERAL SURPLUS
024 STIF	3001 RESERVES* EQUIPMENT
04** INVENTORIES	3002 RESEVERS* INVENTORY
0410 RESALE INVENTORY	3003 INTEREST PENDING TRNFR
1*** STD ANNUAL BUDGET ACCOUNTS	
2*** STD PERMANENT ACCOUNTS	
21** CLASS ACCOUNTS	
2108 CLASS OF 2008	
2109 CLASS OF 2009	
2110 CLASS OF 2010	
2111 CLASS OF 2011	
2112 CLASS OF 2012	
2113 CLASS OF 2013	

Changes are made to the Chart of Accounts by submitting SAF Form 2, Account Request Form, to the Central Office Student Activity Fund Coordinator.

## STUDENT ACTIVITY ACCOUNTS MATRIX

Within the Student Activity Fund, all accounts must be designated for a specific use. A separate account shall be set up for each activity. All financial transactions which apply to each particular activity will be entered on the account established for that particular activity. See the following chart.

NAME OF ACCOUNT	TYPE OF ACCOUNT	SOURCE OF REVENUE	STUDENT APPROVAL BY	PROCEDURE FOR DISBURSEMENT		
				VOUCHER SIGNED BY	CHECK SIGNED BY	YEAR END ACTION
CLUBS*	ANNUAL MUST SUBMIT BUDGET TO SCTUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 12	**STUDENT COUNCIL VOTE	ACTIVITY STUDENT OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR	PRINCIPAL AND BUSINESS MANAGER	CLOSE OUT TO MISC.GENERAL ACCOUNT
ATHLETIC ACCOUNT	ANNUAL MUST SUBMIT BUDGET TO STUDENT COUNCIL*	APPROVED REVENUE SOURCES SEE PAGE 13	STUDENT COUNCIL VOTE	ACTIVITY STUDENT OFFICER & ATHLETIC & PRINCIPAL OR BUS. MGR.	PRINCIPAL AND BUSINESS MANAGER	CLOSE OUT TO MISC.GENERAL ACCOUNT
INTEREST INCOME ACCOUNT	ANNUAL	APPROVED REVENUE SOURCES SEE PAGE 13	N/A	N/A	PRINCIPAL AND BUSINESS MANAGER	CLOSE OUT TO PERMANENT ACCOUNTS
CLASS ACCOUNT	PERMANENT MUST SUBMIT BUDGET TO STUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 13	INDIVIDUAL CLASS VOTE	CLASS OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR.	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP.***
YEARBOOK	PERMANENT MUST SUBMIT BUDGET TO STUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 13	CLASS VOTE	CLASS OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP
STUDENT GOVERNMENT ACCOUNT	PERMANENT MUST SUBMIT BUDGET TO STUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 13	STUDENT COUNCIL VOTE	ACTIVITY STUDENT OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP
NATIONAL HONOR SOCIETY ACCOUNT	PERMANENT MUST SUBMIT BUDGET TO STUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 13	NATIONAL HONOR SOCIETY VOTE	N.H.S OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR.	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP
SKILLS USA ACCOUNT	PERMANENT MUST SUBMIT BUDGET TO SSTUDENT COUNCIL	APPROVED REVENUE SOURCES SEE PAGE 13	SKILLS USA VOTE	VICA OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR.	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP
MISCELLANEOUS ACCOUNT OR GENERAL ACCOUNT	PERMANENT MUST SUBMIT BUDGET TO BUSINESS OFFICE PRINCIPAL	APPROVED REVENUE SOURCES SEE PAGE 13	****STUDENT COUNCIL VOTE (JV TRANSFER TO ACCOUNT DESIGNATED)	ACTIVITY STUDENT OFFICER & ACTIVITY ADVISOR & PRINCIPAL OR BUS. MGR	PRINCIPAL AND BUSINESS MANAGER	COMP. BALANCE SHEET & STATEMENT OF REC. & EXP

\* Yearly blanket power may be granted for recurring trips where the total funds collected for the trip cover the total funds dispersed for the trip. I.E., Ski trip.

\*\* Class or Club minutes must reflect vote.

\*\*\* Minutes must indicate disposition of balance for graduating class. Funds must be completely liquidated within 6 months of graduation. Any unexpended funds will revert to school's SAF general funds. School personnel will not maintain funds for reunion expenses.

\*\*\*\* Blanket power may be granted to Business Manager for paying recurring expenditures I.E., Taxes, writing off bad debts, etc.

### TYPE OF ACCOUNT

An annual account is established on a yearly basis, closed out at the end of the fiscal year and except the interest income account, is responsible for submitting a yearly budget. Budget submission for annual accounts is due in April each year. The total budget for student, Government and annual accounts is due to the business office principal for approval in May each year.

A permanent account is established for ongoing activities which retain asset balances until they are formally closed out. A budget for the upcoming year is due to the Student Council Advisor for the business office/principal for approval in April each year.

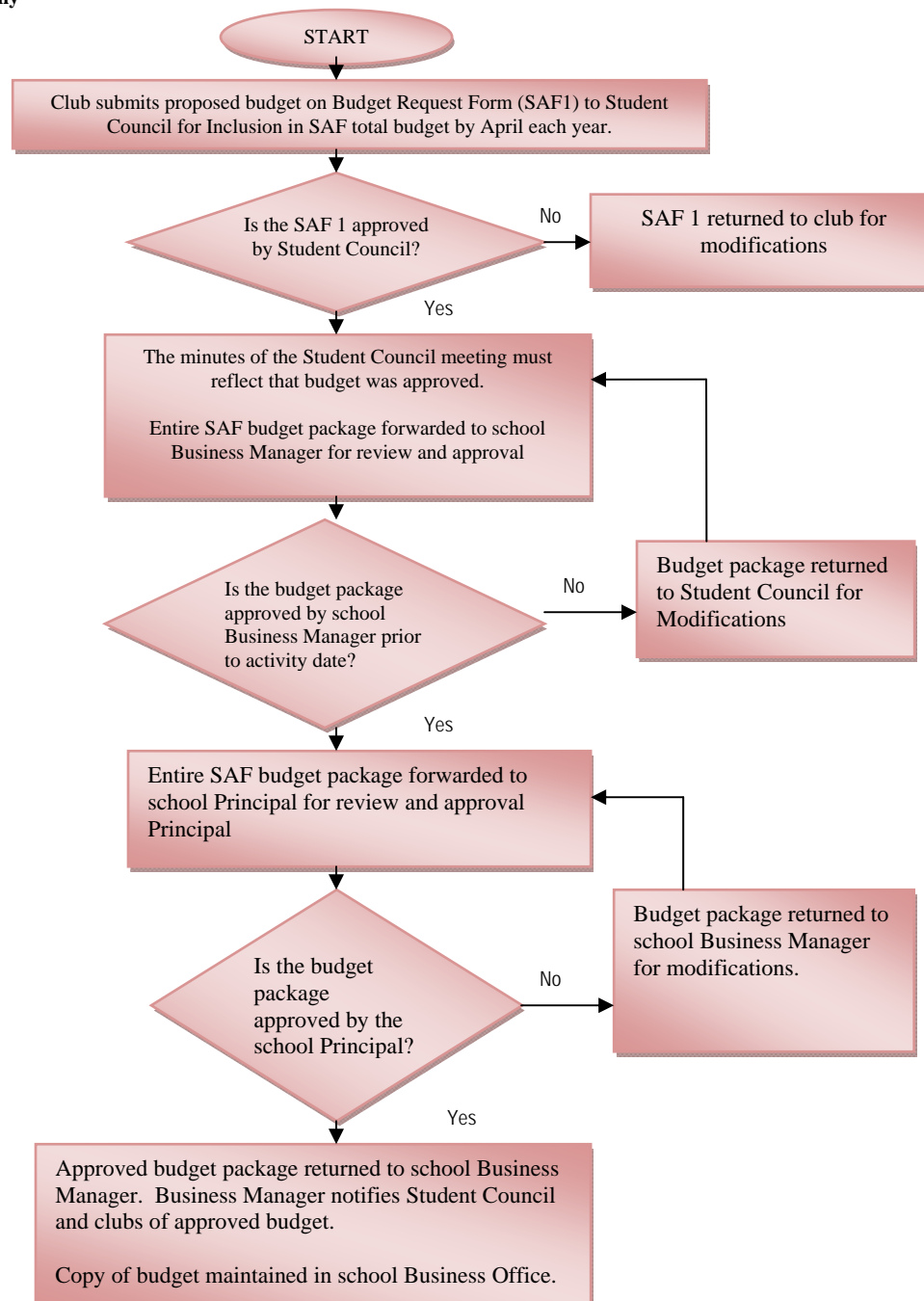
## **BUDGETS**

To facilitate proper financial practices and to ensure solvency, each advisor of annual and permanent accounts must submit a proposed budget to the Student Council by April each year who shall be responsible for compiling the total Student Activity budget including Student Government budget. Permanent accounts budgets submitted to the Student Council Advisor are only for inclusion on the school student activity total budget and do not require approval through the Student Council minutes. Annual accounts budgets will be approved through the student council minutes as outlined on the flow chart below. The total Student Activity budget for the upcoming year must be submitted by the student council, the business office/Principal in May of each year.

An Example of a total budget form has been included in the appendix section of this manual. The budget, SAF form 1, must have the approval of the Business Manager and the Principal. If it is necessary to revise a budget, the budget revision request must be submitted to the Student Council for approval and to the Business Manager and Principal for final approval.

### **BUDGET APPROVAL PROCESS**

#### **Annual Account Only**



## REVENUE

Approved revenue sources other than State funds may include:

Fees/Dues: Each class shall set acceptable fees/dues. *The class dues paid by students will help defray senior class activities.* The Yearbook, Prom/dances, Student Activity Program events, and individual student dues paid by members of approved organizations shall be collected separately from the class dues.

Yearbook: An Annual budget should be developed to assist schools in the yearbook decision making process. A Yearbook Budget form example is included in Appendix I. The form must be submitted to the Student Council Advisor and Student Activity Fund Coordinator for approval prior to ordering the yearbook. The yearbook Advisor, School Business Manager, and School Principal must ensure the liquidity of the SAF yearbook account. (See Appendix I – Budgeting for Yearbooks, Yearbook Budget form and Budget Worksheet). After budget approval, a yearbook agreement must be signed with the state contracted vendor. The agreement will be in effect during the production of the yearbook (See Appendix 1 for Yearbook Agreement). The timelines for yearbook payments outlined in the contract award and agreement must be adhered to. The contract award yearbook agreement outlines the timelines for payments as follows.

Term of payment	<u>20%</u>	on December
	<u>50%</u>	on March
Final Payment	<u>30%</u>	Due after receipt of yearbooks.

School Store: A school may operate a school store for the sale of items such as book covers, pencils, pens, aprons, safety glasses and locks. The sale of other items must receive prior approval from the Principal. The establishment of a school store must receive prior approval in writing from Principal, Student Council and Business Manager.

Activity or Fund-Raising: Income from activities or fund raising is permitted if its purpose is identified. All Student Organizations/Clubs must raise funds to cover expenditures. The amount and time limits are specified and the fund-raising activity is approved by student council, business manager, the school Principal, and the Superintendent (see page 24).

Student Awards: Established scholarships should be used for continuing education. However, if a student awards is included in the awarding criteria, the procedures for student awards outlined herein must be followed. On instances where both scholarships and awards are given, the fund account name must be revised to read, i. e. John Doe Scholarships/Award Fund or John Doe Fund, etc. to cover both issuances.

Vending Machines: Income derived from the operation of vending machines is permissible as an acceptable SAF revenue source. Items available in the vending machines shall not be in violation of the competitive food regulations for commissions. Revenues from vending machines will be sent to Central Office by the vendor for accountability and distributed back to the schools as cited in the Accounting Procedures Manual, State Comptrollers. All revenues derived from the operation of a Canteen or Vending Machine which are not attributable to any other State fund and pertaining to the activities of the students will be credited to these funds.

Athletics Games or Sporting Activities - Income derived from games or other sporting activities is considered a Student Activity Revenue. Thus, all athletics' revenue must be deposited into the SAF account under the athletics account. Football revenues and donations must be posted to the football account or sub-accounts accordingly.

Donations and Gifts: A school may accept donations and gifts as revenue in accordance with the Policy for Acceptance of Gift in Connecticut Technical High Schools. Thus, Student Activity Association donations and gifts do not require completion of the Gifts Acceptance Form for

receiving monetary donations or gifts for the Student Activity Fund. The Student Government or student organization must acknowledge receipt of donations/gifts through the minutes.

Per past practice, issuance of the Student Activity Fund state receipt (CO-99) or equivalent to the donor is needed and submission of a SAF #2 Account Request Form to the Student Activity Coordinator in order to establish a fund account to manage and distribute the funds in accordance with the donor's desire /criteria.

However, if Student Activity Fund accepts equipment or supplies and wants it to go to the school, then the Student Activity Association should donate it to the school using a Gift Form. The Student Government will need to vote to donate the existing and future equipment, supplies or uniforms to the school and minutes to indicate the vote.

#### A. Donated Cash

1. When Principal May Be Expended, the funds will be deposited in the Student Activity Fund account and entered on the Cash Receipts Record, the credit being made to an account set up in the name of the donor and/or the purpose of the gift. Disbursements from this account will be made in accordance with the provisions specific by the donor.
2. When Principal Must Be Held in Trust, the funds will be deposited in an interest bearing account, preferably the Treasurer's Short Term Investment Fund (STIF). The Treasury recommends that all agency investments or cash in excess of operating expenses be deposited in a STIF account.

An offsetting liability account will also be established. Example: "John Doe Trust Fund". A journal voucher will be used to allocate appropriate balances into the STIF account and the liability account as specified in the donation, and to add accrued interest.

Funds may be expended as provided for in the terms of the gift. All expenditures will be made through an asset account upon submission of approved vouchers and appropriate minutes. If payment is made through the checking account a corresponding journal voucher will be made to transfer funds from the asset investment account to the checking account to cover the checks drawn for this purpose.

#### B. Securities

1. If the securities are to be converted into cash as authorized in the donation specifications, these funds will be handled as specified in the previous sections "Donated Cash- When Principal Must be Held in Trust".
2. If the securities are to be retained, an asset account and an offsetting liability account will be established to identify the security. Example: "American Telephone and Telegraph Stock Fund".

Market value will be determined utilizing current security value as quoted in the Wall Street Journal. A journal voucher will be used to allocate this market value of the security as a balance into the security asset account and the liability account. This balance will be updated annually on June 30.

## C. Personal Property

1. If the property is to be converted into cash, such property should be disposed of in accordance with good practices, i.e., competitive bid, advertising, etc., in order to obtain the best possible price. The funds derived from the sale of property will be handled in the manner stated or under whichever conditions are applicable under the terms of the gift.
2. If the property is to be retained as such, the items donated, if equipment should be set up on the inventory system at fair market value; if commodities are on hand at the end of the year they should be included in the inventory of commodities at fair market value at the time of acquisition.

Note: A monthly individual account status report for each Student Assistant Fund account must be generated and distributed to each advisor. The reports must be printed after closing each month.

### **STATE STUDENT ACTIVITY FUNDS**

Each year the Principal may allocate 10020 funds to the Student Activity Association.  
Example of what these funds may be used for are:

Athletic Fees  
Athletic Uniforms  
Athletic Supplies  
School Trips  
National Honors Society  
Skills USA

### **PURCHASING PROCEDURES**

All goods services including computer hardware and other equipment and services must be procured by the issuance of a purchase order/expenditure voucher (SAF Form 4) which is submitted to the Business Manager for perusal and forwarded to the principal for approval.

Per Purchasing Regulations outlined in the Comptroller's Accounting Procedures Manual for Activity and Welfare funds, "Purchases must be made at the best prices obtainable. Before making a purchase, the officer must contact the business office or the Director of Student Activities and obtain information about special rates available on State contracts. **Competitive bids must be obtained for major purchases**". Expenditures and purchases over \$2500 must provide evidence of bids or quotes. Except for expenditures outlined on Administrative letter CT-7, Series 2008-2009. The letter states,

*Three bids are no longer required for purchasing outside facilities for proms, dance, graduation, class trips etc. In addition, tickets purchased to attend outside events (theater, amusements parks, ski trips, etc.) do not require bidding. These types of activities are considered "non-competitive purchase" as defined by purchasing authority 71D. **All other purchases of \$2,500 or more and not available on state contract will still require evidence of three bids.***

#### **1. FAIR PRACTICES IN PURCHASING**

- a) The CTHSS recognizes its obligation to promote the best public interest of its professional staff, students and vendors by dealing fairly in its purchasing of all supplies, equipment, goods of services relating to student activities, and will not knowingly extend favoritism to any vendor. Each and every purchase shall be made

on the basis of quality, price, and delivery and past service of a favorable nature shall be a factor only when other considerations are equal.

- b) All employees of the CTHSS and its students are prohibited from accepting gifts according to State policy, either directly or indirectly, from any person(s), firm, or corporation doing or desiring to do business with the CTHSS.
- c) All contracts for supplies, equipment, goods, or services not available on State Contract and over \$2500 or current State minimum, should be awarded on the basis of competitive bidding by a minimum of three (3) vendors.
- d) Specifications for supplies, equipment, goods or services shall be clearly and fully drawn to encourage all potential vendors to participate in the bidding process.
- e) Specifications for such student activities as graduation site rentals, yearbooks, photographs, class rings, and similar items shall be drawn to meet the needs and interest of the students rather than those of a specific vendor.

## 2. UNAUTHORIZED PURCHASING Per Administrative Letter: CT -42 (Series 2005-06 issued by the Superintendent

No employee is ... authorized to order, purchase, and/or procure supplies and services on behalf of the State of Connecticut without an approved state issued purchase order. This requirement applies to all funding sources – Federal, State, Private, and Student Activity Funds.

In instances where staff has not complied with these requirements, the expectation should be that they are donating the item(s) to the State and you may provide them a donation form.

The intent of Administrative Letter CT-42 regarding Unauthorized Purchasing is to ensure a state issued purchase order or SAF #4 is issued directly to the vendor thereby eliminating these types of employee reimbursements. A state employee is not an authorized vendor of the State of Connecticut.

## 3. UNAUTHORIZED EXPENDITURES

As cited in the State Comptroller's Accounting Procedures Manual for Activity and Welfare Funds, expenditures for the following items will not be made from activity or welfare funds:

- a. Routine expenditures such as equipment, supplies, forms and postage for State use.
- b. Repair or maintenance of State equipment (except certain jointly used equipment).
- c. Professional books, magazines and memberships in professional organizations not related to specific activity/welfare fund functions or for which the greater benefit does not accrue to the students.
- d. Salaries for services that are the responsibility of the institution or agency.
- e. Gifts, services, or donations to State employees, private citizens, or organizations\*. Specific fund-raising for charitable organizations are not excluded and must be accounted for in a restricted account.

Only the net profits of the proceeds may be donated to the charitable organization. If the fund-raiser event does not meet the expenditures for the event, proceeds may not be donated to the charity organization. The fund must cover all expenditures of the event.

However, if the fund policy provides guidance on this issue, the policy statement prevails.

- f. Loans to State employees and persons other than students of the institution or agency.
- g. Other expenditures that directly benefit the employees, except expenditures from restricted accounts that are established in accordance with Section IV-B.4 (REVENUES-Restricted Accounts). However, expenditures for State Agency sponsored joint ventures participated by employees in conjunction with students may be made from the activity funds.

\*This section of policy & procedures is different from the State Comptroller's Policy & Procedure Manual.

### 3. FEDERAL INCOME TAX REPORTING

Total payments of \$600.00 or more made in one calendar year for services to an individual or partnership must be reported to the Internal Revenue Service by using Form 1099- Misc.

The copy of the form for the individual must be postmarked by January 31 of the following year. The copy for the IRS must be postmarked by March 1 of the following year. Each school must use their own FEIN number when communicating with the IRS.

Form 1096 is used as a cover sheet when sending paper forms 1099 to the IRS. These forms may be requested by calling 1-800-829-3676.

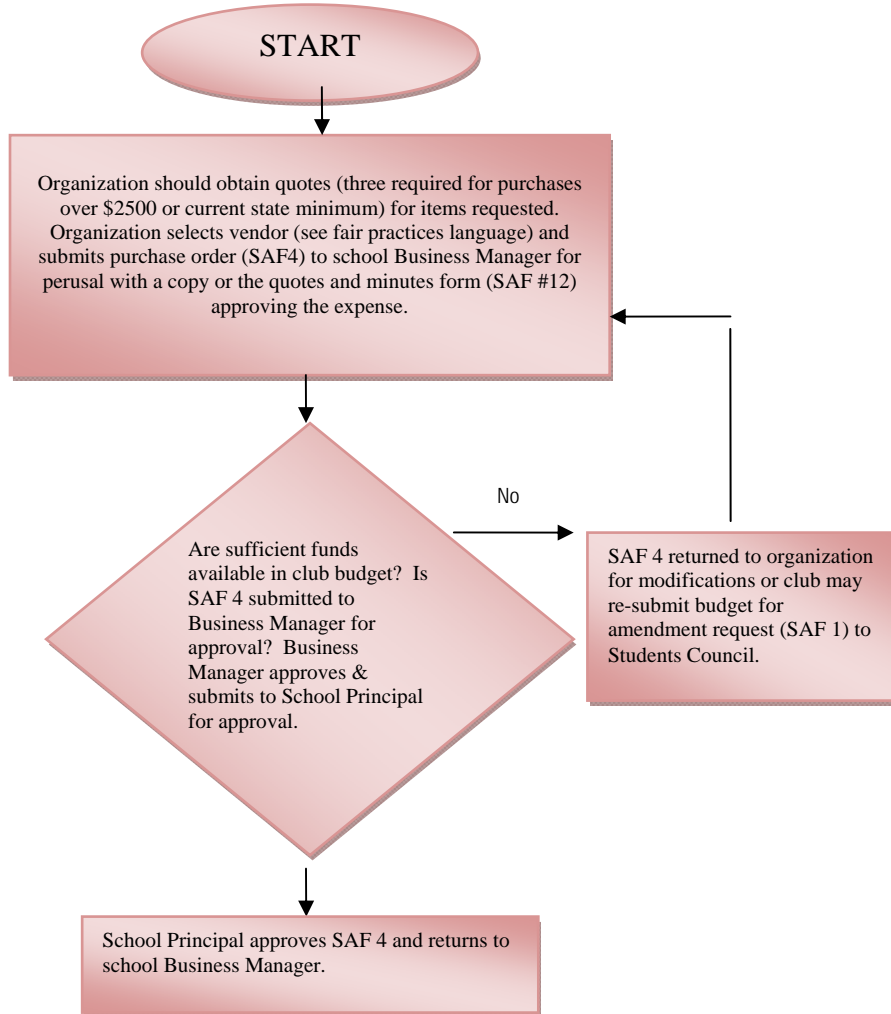


# PURCHASING PROCESS

## Annual Accounts

**ORGANIZATION MAY NOT OBTAIN GOODS OR ENTER INTO ANY AGREEMENTS FOR GOODS OR SERVICES WITHOUT AN APPROVED PURCHASE ORDER (SAF 4)**

Club requests to expend budget

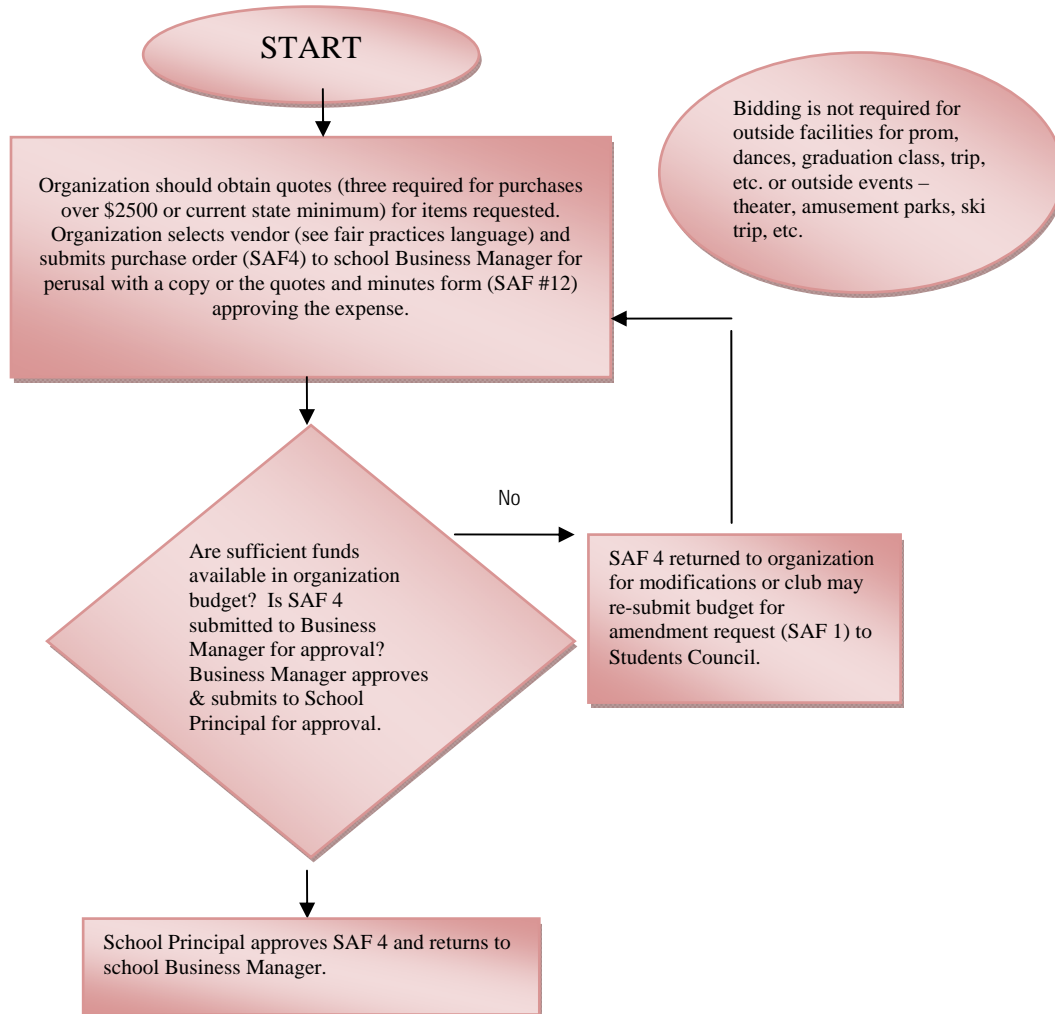


# PURCHASING PROCESS

## Permanent Accounts

**ORGANIZATION MAY NOT OBTAIN GOODS OR ENTER INTO ANY AGREEMENTS FOR GOODS OR SERVICES WITHOUT AN APPROVED PURCHASE ORDER (SAF 4)**

Club requests to expend budget



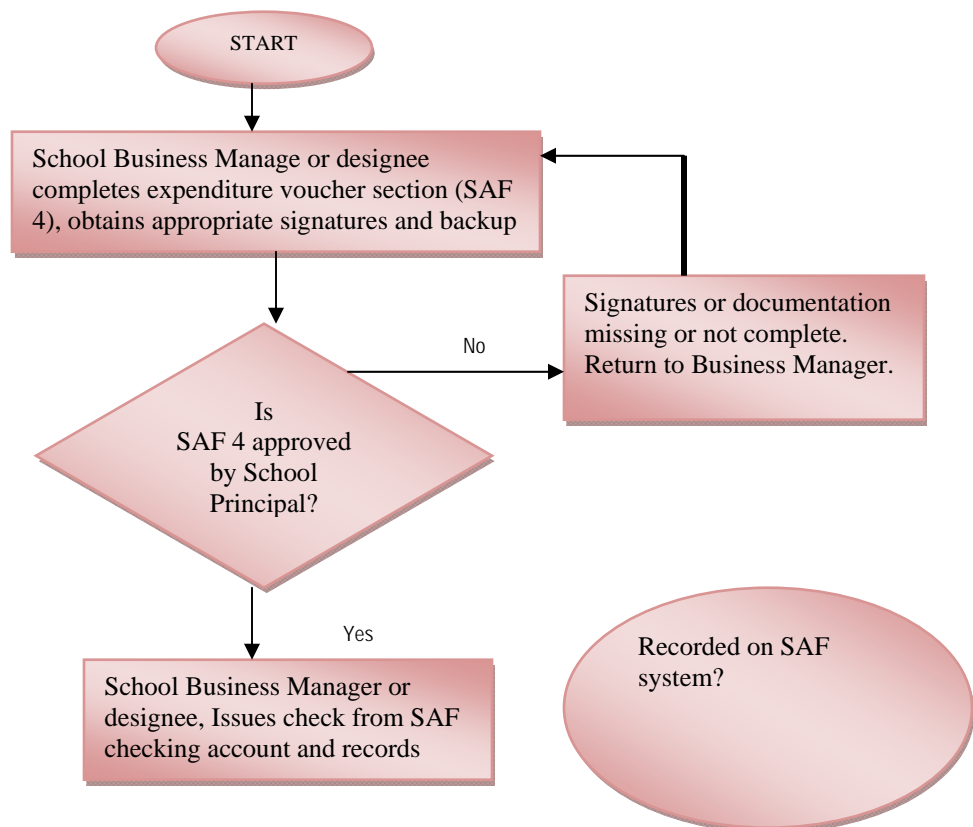
## PAYMENTS

Payments for goods or services are to be initiated by preparing the expenditure voucher portion of form (SAF Form 4) which has been approved by the Principal/Business Manager.

An appropriate expenditure voucher must be supported by documentation such as an approved purchase order, and must be substantiated by a vendor's invoice and/or receipts. In cases where invoices are not available, a written statement containing pertinent data should be prepared by the officer of the organization requesting payment. All payments must be accompanied by approved minutes from the appropriate association or clubs.

Payments by check will be initiated from authorized expenditure vouchers. The expenditure vouchers will be signed by the appropriate officer in charge of the association or club acknowledging receipt of the goods and/or services.

The Principal and School Business Manager in each school shall be authorized to sign checks and both signatures must appear on the check. The signatures of these authorized persons shall be listed with the bank on the bank authorization card and a copy shall be on file in the school business office. The persons named shall be bonded by the state. Additional staff signatures may be on file if necessary. In the case of an extended leave of one of the two parties (Principal, Business Manager) another party may be authorized by the Superintendent or the Principal to perform this duty.



# SAF ACCOUNTING PROCEDURES

## COLLECTION AND RECORDING OF RECEIPTS

The school Principal will identify a person from the Business Office to collect receipts at a specified time and location. **In the event this person is not available**, an approved, trained team, consisting of a student and a faculty member, (SAF Form 7), may collect for the school store, the concession at social events or other Principal approved social event where a state issued receipt (CO-99) or equivalent is not required for individual revenue collected. The time and place for all team collections must be pre-approved by the Principal/Business Manager (SAF Form 8). A state receipt will be issued to the team by Business Office personnel for the entire amount of the collection.

The main purpose of the team is to provide fiscal experience while assisting in a collection process. The team shall not replace the position of a ticket-taker for athletic events. **The team may not collect for student dues, yearbook advertisements, yearbook sales or prom tickets and field trips fees.** A State issued receipt (CO-99) or equivalent is needed for the activities mentioned, therefore, a person from the Business Office will issue the receipt. When the team collects for an item on a prepay basis, a ticket system should be used and the names of the people who have paid should be recorded for future reference. Should there be any discrepancies between recorded receipts and deposits, an explanation of said discrepancies must be prepared and submitted to the Principal by the next business day.

A second person, also from the Business Office, will independently verify the amounts received and deposited. Should there be any discrepancies between recorded receipts and deposits, an explanation of said discrepancies must be prepared and submitted to the Principal by the next business day.

All student funds received by the Business Office must be deposited on a daily basis according to State procedures. No expenditures of student funds can be made except through the established payment procedures. No funds may be withheld for change or petty cash.

### Deposit of Collections

Consistent with C. G. S. Section 4-32, deposits should be made generally within 24 hours after receipts. Cash must be kept safeguarded in school safe.

All receipts must be accounted for by depositing into bank and recording into SAF accounting program. At no time, should cash received be taken to pay directly for services and/or donations to be made by the Student Activity Fund.

Cash receipts received by the Business Office shall be supported by a receipt form. For this purpose a pre-numbered duplicate receipt form shall be used, the last copy of which is permanently bound. The receipt form should indicate the date, the amount, and the type of payment, the name of the remitter, the purpose of remittance and the name of the person issuing the receipt form. The name of the fund as specified should be imprinted on the receipt forms, however, state receipt form CO-99, may be used as an official receipt.

Any activity/Fund-Raiser, sponsored by the Student Activity Fund must be pre-approved by the Principal and Business Manager on SAF Form 3, Activity or Fund-Raiser Request Form. The activity/Fund-raiser must be listed in the CTHSS Student Activity/Fund Raiser approval form for the Superintendent/Assistant Superintendent approval. The results must be reported on SAF Form 9, “Financial Report of Activity/Fund-Raiser”. The financial report must be completed within ten (10) working days following the event. One copy of SAF Form 3 and SAF Form 9 must be on file in the school office and be available for audit.

### **Internal Controls – Accounting and Reporting**

Internal control practices will be performed by each school. The school Principal and Business Manager will identify the staff member from the business office responsible for each transaction to provide management with reasonable assurance that assets are safeguarded and transactions are authorized, valid, complete and accurate.

Separating duties for physical security and assets from related record keeping is a critical control. No person should have control over a transaction from beginning to end. Separation of duties should follow the following pattern:

- a business office staff member to collect and issue receipts
- a business office staff member to prepare deposits
- a business office staff member to verify deposits
- a business office staff member to reconcile and post entries in the general ledger

### **DISBURSEMENTS AND RECORDING OF EXPENDITURES**

Every disbursement must utilize SAF Form 4 and this must be signed by the Principal/Business Manager or designee. The vendor’s invoice, or a copy issued by the vendor marked “duplicate”, shall be attached along with minutes and other pertinent information. These expenditures shall be by check or Petty Cash Fund. The expenditures voucher section shall indicate when merchandise or services are received and who receives them, therefore, this form shall also serve as a receiving report and must be signed by the receiver.

### **JOURNAL VOUCHERS**

A journal voucher (SAF Form 5) shall be used to record transactions which occur in the general journal, such as adjustments and transfers of funds.

The journal voucher should provide a complete explanation of the transaction and be authorized by the Principal/Business or designee prior to entry into the accounting records. Each journal voucher must show a debit and a credit entry. Journal vouchers should be numbered sequentially and maintained in the business office. Supporting documentation must be attached to the journal voucher.

## **CLASS ACCOUNTS/DISPOSITION OF GRADUATING CLASS BALANCE**

If the class is expecting to have a surplus prior to the end of the year due to the success of student fund-raisers and before graduation events, funds may be invested to help defray/lower student cost obligations such as dues, senior prom, senior class trip or picnic, or any other senior initiatives.

Beginning with the Class of 1997, no balances will be carried forward for class accounts after the time of graduation except to fulfill year end commitments. The money must be completely liquidated within six (6) months following graduation. Minutes must indicate the disposition of the balance for graduating classes, i.e., school gift, donation to student assistance fund or other student organizations, scholarships, etc. within the Student Activity Fund that would benefit the student population. If there are no specific instructions left in the class minutes regarding use of the funds and a class account has had no activity for six months and it is certain that all encumbrances have been paid, then the funds will revert to the student activity association's miscellaneous and general fund and the account is closed. School personnel will not maintain funds for reunion expenses. Graduation class monies balances must be kept and managed by the Student Activity Association Fund for accountability and to ensure benefit of the student population.

## **DONATIONS FOR SCHOLARSHIPS/STUDENT AWARDS**

A school may accept donations and gifts as revenue for scholarships and/or student awards in accordance with the Policy for Acceptance of Gift in Connecticut Technical High Schools. Thus, Association donations and Gifts do not require completion of the Gifts Acceptance Form for receiving monetary donations or gifts for the Student Activity Fund. The Student Government or student organization must acknowledge receipt of donations/gifts through the minutes.

Per past practice, issuance of the Student Activity Fund state receipt (CO-99) or equivalent to the donor is needed and submission of a SAF #2 Account Request Form to the Student Activity Coordinator to establish a fund account to manage and distribute the funds in accordance with the donor's desire /criteria.

## **SCHOLARSHIPS**

Scholarships accounts must be established and awarded funds used **solely** according to donor's desire. Written criteria must be on file and a copy forwarded to the Student Activity Fund Coordinator when requesting the scholarship account. Scholarships will be issued from Student Activity Funds to the institution on behalf of the student. Established scholarships should be used for continuing education. However, if a student award is included in the awarding criteria, the procedures for student awards must be followed. On instances where both scholarships and awards are given, the fund account name must be revised to read, i.e., John Doe Scholarship/Award Fund or John Doe Fund, etc. to cover both issuances.

## **STUDENT AWARDS**

Student awards will be given according to donor's desire. Written criteria must be on file and a copy forwarded to the Student Activity Fund Coordinator when requesting the award account. Student awards will be paid from the Student Activity Account in the form of a certificate, plaque or other ceremonial awards, or through a SAF check issued to the student for the amount specified in the award criteria. No cash should be awarded to students at any time.

# FUND-RAISING

## POLICY & PROCEDURES

Income from activities or fund-raising is permitted if its purpose is identified, the amount and time limits are specified and the fund-raising activity is approved by the school Principal, Student Council, and Business Manager and receives prior approval of the Superintendent of the Connecticut Technical High School System or designee. A fund-raising event shall follow all guidelines listed below.

Fund-raising may be conducted in accordance with the following:

Fund-raising activities may be held to supplement the level of state funds, fees dues and/or gifts.

Fund raisers shall not interrupt the educational program.

All student organizations/club must raise fund to cover expenditures.

Fund-raising shall be conducted and managed only by student organizations recognized by the Student Council or for special purposes approved by the Principal.

Fundraising activities involving foods and beverages must meet nutrition guidelines established by the CTHSS School Wellness Policy. Administrative Letter CT-08, Series 2006-2007 states that the CTHSS will “eliminate fundraisers of foods of low-nutritional value (e.g. such as soda, candy bars, fried foods, donuts, candy coated popcorn, etc) and focus on increasing the sales of flowers, plants, seeds, calendars, candles, etc.”

The above Administrative Letter also references Public Act 06-63 which limits the sale of beverages offered by a fundraising activity and lists the beverages allowed for sale. Thus, the Administrative Letter provides guidance and allows the sale of low nutritional foods and beverages by Student Activity as follows.

Low nutritional foods and beverages other than those described above may be offered for sale at events such as athletic games, dances, and performances outside of the school day as long as the sale is at the location of the event; and the beverages are not sold from a vending machine or school store.

Requests to conduct fund-raisers shall follow the procedures indicated on the following flowchart. SAF Form 3 should be submitted to Student Council for review and approval for the upcoming year for submission to Central Office by October 1<sup>st</sup>. Other requests may be added during the year at least 30 days prior to the anticipated starting date. When timelines have expired, the fund-raising activity will cease.

The School Business Manager will supervise the financial management of all students fund-raising, per the Student Activity Fund Procedures Handbook and guidelines of the State.

Records of inventory, collections, and deposits shall be maintained in accordance with auditing standards, and the Policy and Procedures for the Student Activity Program. Specifically, all cash must be deposited as per State accounting procedures. All necessary Student Activity Fund Financial reports (SAF #9) will be prepared within ten (10) working days of the cessation of the activity.

## **Competitive Foods Regulations**

National School Lunch and School Breakfast Programs have Federal and State regulations regarding the sale of competitive foods. The regulations prohibit the sale or dispensing to students of extra food items anywhere on the school premises from thirty minutes prior to the start of breakfast (break) until thirty minutes after the last lunch period.

## **Parent/Faculty Organizations (PFOs)**

PFO fund-raising activities do not come under the auspices of the Connecticut Technical High School System.

- Students may not participate in PFO fund-raisers during school hours.
- Student Activities fund-raisers take precedence and PFO fund-raisers must not conflict with a scheduled SAF event/activity.
- If a PFO desires to donate proceeds to a Student Activity Association, they must follow procedures for donations and gifts.

Administrative Letter CT-10, Series 2008-2009 provides clarification regarding PFOs as follows:

### **Purpose**

Parent Faculty Organizations (PFOs) are formed to improve the connection between the school faculty and parents for the benefit of the students. PFOs also solicit donations and conduct fund-raising activities for the purpose of providing additional resources to students and schools.

As separate and distinct organizations, PFOs are not subject to the accounting controls and oversight procedures as are funds administered by the state including student activity funds.

### **Fund-Raising Recommendations**

For purpose of fund-raising, CTHSS PFOs should be advised to:

- Maintain their own accounting controls including the establishment of a checking account for purposes of depositing and disbursing of revenues;
- Comply with the Connecticut Solicitation of Charitable Funds Act or file a Claim of Exemption from Registration (CPC-54) with the Department of Consumer Protection (DCP);
- Ensure all fund-raising advertising clearly identifies the PFO as the solicitor;
- Comply with the Connecticut Department of Revenue Services (DRS) regulations for the collection of sales and use tax during fund-raising events. (It should be noted that PFOs qualify for five one-day fundraising exemption per year under C.G.S. 12-412 (94));
- Apply with the Internal Revenue Service (IRS) for a determination letter stating that it qualifies for exemption from federal income tax under Internal Revenue Code 501 (c) (3);



### **Limitations**

- CTHSS employees that participate in the PFO may not serve as key officers including President and Treasurer;
- CTHSS employees may not utilize normally scheduled work hours (except during personal lunch periods) to conduct PFO business;
- CTHSS students may not participate in PFO fund-raising during school hours.
- When PFOs are conducting fund-raising events on school grounds whereby members of the public (exclusive of students, parents, school staff) will be in attendance, they must complete and Application for Use of School Facilities form (CT-86) and provide proof of insurance. If maintenance staffing ins not normally scheduled to work during the fund-raising event, PFOs are expected to reimburse the State of Connecticut for payroll expenses incurred based on the State Board of Education approved rate structure;
- Funds administrated by the state including federal, state, and private funds and SAF funds cannot be transferred/donated to the Parent Faculty Organization.
- All PFO fund-raising conducted for the Skills USA State and National Contests should be donated **from the PFO to the respective school's Student Activity Funds (SAF)** and all Skills USA disbursements made from the SAF account.

### **Role of the CTHSS Principals**

- Ensure school staff is not conducting PFO business during their normally scheduled workday;
- Ensure all PFO fund-raising complies with the School Wellness Policy;
- Ensure PFO fund-raising does not conflict with SAF fund-raising;
- Ensure PFOs complete applicable Use of Facilities documentation and provide proof of insurance;
- Ensure all PFO donations are acknowledged by completion of Gift Acceptance form approved by the Superintendent;
- If PFOs are operating the school store, the principal should ensure a Superintendent approved Request for Approval of Volunteer form is on file for all applicable PFO members prior to working in the store;

### **Role of the CTHSS Business Managers**

- Ensure that PFOs do not utilize the SAF tax exemption identification number to avoid the paying of sales tax on applicable purchases;
- Ensure that PFO financial activities are not accounted for using SAF bank accounts, SAF records, and SAF financial systems;
- Ensure that applicable Use of Facility charges are collected and deposited;
- Ensure all disbursements for the State and National Skills USA contests are made from the Student Activity Fund account.

## **FAIR PRACTICES WITH VENDORS (Fund-Raisers)**

All potential “fund-raisers” shall be allowed equal time to present their proposals to the appropriate student advisor who will then evaluate the presentations and make a recommendation to the Student Council. Vendors who request to bid on a proposal will be afforded the opportunity to do so.

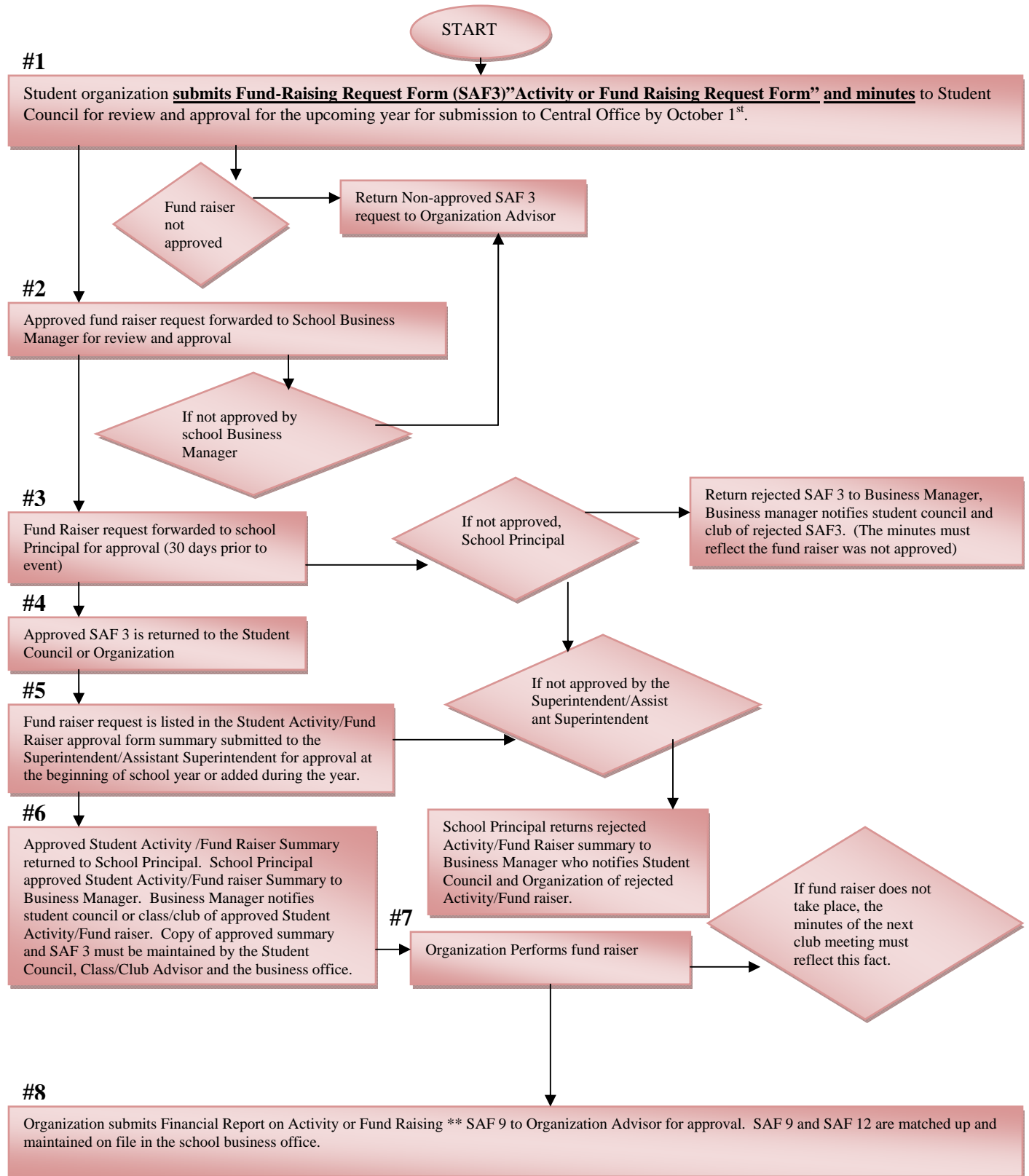
A list of potential vendors will be maintained by the Student Activity Coordinator. The Student Council will provide the coordinator with the names of new vendors used. School recommendations for successful fund-raisers can be downloaded from the Intranet under the Student Activities Association at: <http://sde-cthsi/saa/index.htm>

## **FUND-RAISING FORMS**

Forms that are used for fund-raisers are:

SAF 3	Activity or Fund-Raising Request Form
SAF 4	Purchase Order/Expenditure Voucher
SAF 9	Financial Report on Activity or Fund-Raising

# FUND-RAISING PROCESS



# **BANK ACCOUNTS**

## **ESTABLISHMENT AND OPERATION OF A BANK ACCOUNT**

**A**ll student Activity Fund accounts must be maintained in banks approved by the State Treasurer and State Comptroller.

In order to establish a bank account a CO-929 (Bank Account Establishment Request Form) or current comptroller's form must be submitted to the Division of Finance and Administrative Services, Revenue Reporting Section. A written authorization must be obtained from the State Comptroller and State Treasurer.

After an account is approved, a bank account number must be submitted to the Division of Finance and Administrative Services, Revenue Reporting Section.

## **DUAL SIGNATURES ON CHECKS**

Two signatures for checks issued out of the SAF checking account are required. Checks should be printed with two signature lines. The authorized staff to sign the checks on behalf of the Student Activity Association are the school Principal and the Business Manager. In the absence of the Principal a second Administrator can be an authorized at the bank to sign on behalf of the Principal.

## **CHECKING ACCOUNT RECONCILIATION**

Each month the Business Manager or designee must reconcile all bank checking account statements to general ledger within **five (5) days** of the receipt of the statement. The checkbook balance must be in agreement with the general ledger. A trial balance of the general ledger accounts should be taken monthly to verify postings.

Bank service charges need not be paid on Student Activity Fund bank accounts carried in banks in which the State Treasury maintains deposit accounts if the Treasury has indicated a willingness to absorb these charges based upon the size of the account.

## **OUTSTANDING CHECKS**

If a check has not been redeemed within six months of issuance, the check should be voided with the bank, and a journal voucher will be processed that will debit the checking account and credit the unrestricted liability account. An attempt to reach the receipt of the check should be made prior to voiding the check. Sec. 3-64a state that miscellaneous uncashed are considered abandoned after three (3) years.

## **DELINQUENT ACCOUNTS**

When a school receives notice that a check was not accepted for deposit, the school Business Manager or designee must make a determination that the balance is really due to the Student Activity Fund. When it has been determined that it is, then a \$25.00 or bank returned check penalty fee is added to the original check amount. Written notification must be sent by the business office to the individual or organization that wrote the check. The letter does not have to be sent via certified mail. No references to possible actions to be taken are included in the letter.

The letter should allow twenty (20) working days for repayment, and should name applicable CTHSS Student Activity Fund as the payee.

After the twenty (20) working days have passed and repayment has not yet occurred a copy of the letter prepared by the CTHSS should be forwarded to the Revenue Reporting Unit. The Revenue Reporting Unit will pursue the collection of the debt.

When and if they secure the owed amount it will be returned to the appropriate CTHSS Student Activity Fund. If the amount is deemed uncollectable, after following this procedure, State accounting guidelines will prevail.

## **INVESTMENT ACCOUNTS & INTEREST**

If the balance in the checking account is greater than is needed for current operations, an amount of money should be placed in a Short Term Investment Fund (STIF) in order to earn a return on the asset. The maximum reasonable amount of cash to be maintained in a Student Activity Fund checking account is **\$10,000\***. Transfers for balance over the maximum limit in checking to the STIF Account will be completed by the authorized staff as needed without prior authorization.

*\*An exception to allow a greater amount in checking is acceptable during periods of high revenue collections, large disbursements for obligations such as down payments for rentals for graduation/prom facilities, yearbook and other scheduled payments. The months during school the year that checking account overage will be allowed are September and April through June.*

STIF accounts and other asset accounts must be reconciled monthly by the Business Manager or designee.

The Treasurer's office recommends consolidation of all money market accounts into the Short-Term Investment Fund (STIF). Funds in the scholarship and award accounts should be transferred to the STIF account. An offsetting liability account will be maintained under the general ledger showing balances. The donor stipulations/criteria will need to be looked at to ensure that the consolidation is in agreement with the donor's desire.

When interest is added to the STIF account by the Treasurer's Office, a journal voucher should be prepared and posted to the General Ledger Account as follows:

Credit: STIF Account

Credit: Interest Pending transfer

When interest is added by the bank, a journal voucher should be prepared and posted to the General Ledger accounts as follows:

Credit: Cash in Checking Account

Credit: Interest Pending Transfer

Accrued interest in Interest Pending Transfer account will be credited **monthly** on a pro-rated basis to all permanent accounts based on the balances in the individual accounts (see Appendix 1 for a sample distribution formula). This will be done by a journal voucher.

Debit: Interest Pending Transfer

Credit: Individual Permanent Account

## **OPERATION MISCELLANEOUS & GENERAL FUND SURPLUS**

This fund exists for the following purposes:

- Transfer into the account unused balances from annual accounts. Revenue balances on annual accounts will be transferred at the end of the school year into the Miscellaneous & General Fund Surplus by the Business Office and the annual account is closed. If the club or annual account is in existence the following year, the money is transferred back into the annual account via a journal voucher (SAF #5).
- Transfer into the account unused balances from annual accounts. Unused balances left by a graduating class with no instructions for spending will be transferred into the miscellaneous general surplus after all class obligations have been paid.
- All Transfer out funds needed to cover for the other clubs expenses or student activities, deficits must be voted on and approved through Student Council minutes. After approval, the transfer is made via a journal voucher (SAF #5).

## **ESTABLISHMENT AND OPERATION OF A PETTY CASH FUND**



petty cash fund within the Student Activity Fund may be established on the following basis:

### **CASH ADVANCES**

A check should be drawn payable to the “Business Manager (Name) – SAF Petty Cash Custodian” and converted to cash to provide the funds with which to start the Petty Cash Fund. This would be entered on the Cash Expenditures Record, and charged to be account “Petty Cash Fund”.

The funds shall be limited to miscellaneous payments for which it would be impractical to issue individual checks. The amount of funds maintained for this purpose shall be as small as possible but adequate for the requirements of the funds.

As expenditures are made, petty cash vouchers shall be prepared. A copy of each voucher should be retained in the petty cash box until the reimbursement is made. At all times, therefore, there should be in the petty cash box, cash and vouchers totaling the amount of the Petty Cash Fund. No entries are to be made on the records at this time.

When reimbursement is to be made, an expenditure voucher will be prepared to cover all petty cash vouchers in the box. The expenditure voucher will show the total to be charged to each activity in accordance with the petty cash vouchers which must be attached to the expenditure voucher. A check will be drawn to “petty cash” for the total amount shown on the expenditure voucher. The check will be converted to cash to replenish the available cash on hand. In recording the payment on the Cash Expenditures record the total amount of the reimbursement shall be distributed in the appropriate columns for the activities on which petty cash payments were made.

If the amount of the Petty Cash Fund is not sufficient to cover this advance in addition the current operations of the funds, an additional amount of petty cash should be drawn from the checking account in the same manner as the original transaction which started the petty cash account. This amount is then placed in the petty cash box.

## **CASH FOR CHANGE PURPOSE**

If money is needed for making change at some location other than that at which the petty cash account is carried, this sum of money may be taken from the petty cash on hand. A petty cash voucher is then placed in the petty cash box, signed by the person to whom the money is given, showing the date, the amount, and the purpose for which the funds are to be used. This slip will stay in the box until the money is returned, at which time the clerk will receipt the form to show that the money has been returned and give the form to the individual. The return of the cash to the petty cash box shall be done promptly when its need for change purpose has been met.

## **ESTABLISHMENT OF A STUDENT ASSISTANCE FUND**

Each school will establish a Student Assistance Fund to assist student experiencing financial hardship.

### **Guidelines for Student Assistance Fund**

While enrolled in CTHSS, students are expected to pay class dues and participate in the senior class trips as part of the graduation activities\*. In the event that a student is unable to pay any of these fees due to a financial hardship, a reserve will be established in the Student Activity Association Fund to provide financial assistance.

*\*The yearbook and Prom fees are not covered under the Student Assistance Fund. Student assistance for these fees would be considered only in extenuating circumstances.*

- A student in need may be identified and referred by any of the following individuals: student, class/activities advisor, teacher, parent, school counselor, administrator, psychologist or social worker.
- Verification of the student's financial need will be the responsibility of the school counseling department. The school counseling department will evaluate the need for continued financial support on an annual basis.
- To ensure student confidentiality, approval through the minutes is not required.
- Assistance funds paid for the students to pay class dues and participate in the senior class trips as part of the graduation activities are neither non-refundable nor transferable.

### **Funding for the Program Student Assistance Fund**

- Up to 10% of the annual balance in the Miscellaneous and General Fund Surplus under the Student Activity Fund (SAF). The funds will be automatically transferred to the Student Assistance Fund account at the beginning of the school year (July) for the upcoming year.
- *Other sources may be made available through donations, grants, school sponsored activities or fund-raisers.*
- The school Business Manager or SAF designee will complete the annual transfer without further approvals.
- The amount granted each year must not exceed the limit set by the school depending on available funds. Under extenuating circumstances, applications can be reviewed and funds awarded beyond the limit established by the school.
- The Student Assistance Fund will be considered an annual account. Any unused balance left in the Student Assistance Fund at the end of the fiscal year (June) will be transferred back to the SAF Miscellaneous & General Surplus Account.
- When the CTHSS Foundation has sufficient resources, funding for the Student Assistance Fund may be requested.

## **Process to Request Student Assistance**

- The student requests funds from the assistance fund through the guidance office by completing the attached confidential SAF #16 “Student Assistance Request Form.” (SAF #16 is also posted in the intranet under Student Activities Association/Forms.)
- As financial needs may change from year to year, the student must apply for financial assistance on an annual basis to cover the assigned fee for graduation expenses for the year.
- The Guidance Department forwards approved request to the School Principal.
- The School Principal forwards approved request to the School Business Manager.
- The Business Manager forwards the approved request to the SAF designee.
- The Business Manager or SAF designee ensures that no funds have been paid in the past on behalf of the student through direct remittance or fund-raising discounts.
- The SAF designee will prepare a journal voucher and transfer the approved amount from the Student Assistance Fund to the specified account.
- The Guidance Department will be notified of the transfer.
- The class or activity advisor will be notified that funds for the student have been received and added to the account without further mention as to how the funds were received.

## **TAXES**

### **SALES AND USE TAXES – WHEN STUDENT ACTIVITY FUND IS PURCHASER**

**P**urchases by the Student Activity Fund are exempted from Sale and Use Tax when they are made exclusively for the purposes for which the organization was established and payment is made on a school voucher with a check drawn on the organization’s account. Cash purchases of \$10.00 or less are permitted providing organization funds are used and purchaser complies with exemption requirements.

Purchases eligible for exemption must be made by giving the vendor a State of Connecticut exemption certificate indicating Sec. 12-412(1a) as statutory authority. The vendor should be requested to mark the purchaser’s invoice “State of Connecticut”.

[http://www.ct.gov/drs/lib/drs/fillable\\_certificates/cert-134fillable.pdf](http://www.ct.gov/drs/lib/drs/fillable_certificates/cert-134fillable.pdf)

Purchases of yearbooks, locks or safety glasses are considered to be purchased for the students and not for the school and are subject to Connecticut sale tax.

<http://www.ct.gov/drs/cwp/view.asp?A=1511&Q=267406&pp=12&n=1>

An exemption from Sales and Use Tax for meals and lodging is possible if certain conditions specified by the Department of Revenue Services are met.

[http://www.ct.gov/drs/lib/drs/fillable\\_certificates/cert-112fillable.pdf](http://www.ct.gov/drs/lib/drs/fillable_certificates/cert-112fillable.pdf)



## **DUE TAX**

Dues assessed by clubs or organizations sponsored and controlled by a school are exempted from due tax.

## **SALES AND USE TAXES –WHEN STUDENT ACTIVITY FUND IS SELLER**

A sales tax must be collected on all sales by the Student Activity Fund except where the sales are exempted from the tax by law.

Each school handling sales through the Student Activity Fund must obtain a seller's permit. Such a permit can be obtained by filling an Application for Tax Registration Number. The business office can provide the assigned Connecticut Sales and Use tax number. At the end of each quarter or previously agreed upon period time, the Department of Revenue Services will mail a sales tax return which must be completed by the school and forwarded with payment to the Commissioner of Revenue Services.

The following sales are not taxable and should not be included in the amount of gross sales for the tax purposes.

### **Exemptions:**

The following sales through the Student Activity Fund are exempted from tax and must be included in the amount of gross receipts and then deducted as provided for on the tax return:

- Sales of items for not more than twenty dollars each.
- Sales of ice cream from bulk container (report under "Food Product for Human Consumption")

NOTE: SODA, CANDY OR GUM IS NOT EXEMPTED FROM TAX.

- Sales at bazaars, fairs, picnics, tag sales or similar events to the extent of five such events of a single day duration held during any calendar year. (DRS:SN98(11)  
<http://www.ct.gov/drs/cwp/view.asp?A=1514&Q=268742>
- Sale of clothing under \$50.00.

### **FILING SALES AND USE TAX RETURNS: (Per Dept of Revenue Services, Taxpayer's Division)**

Once the state agency registers for a seller's permit, the Connecticut Department of Revenue Services will automatically send Form OS-114, *Sales and Use Tax Return* at regular intervals. The reporting period for most sellers is the calendar quarter. However, if the state agency's sales and use taxes total more than \$4,000 a year, it may be required to report on a monthly basis. If, on the other hand, the state agency expects their annual tax liability to be \$1, 000 or less, it may request permission to file an annual return. The request for annual filing should be sent to:

Department of Revenue Services  
Registration Unit  
25 Sigourney Street  
Hartford, CT 06106

The state agency must file a return even if it made no sale during the reporting period and no taxes are due.

See Appendix I for an Example in filing Sales and use Tax Return

## **ADDITIONAL INFORMATION**

Records must be kept in the school office to support the information shown on the sales tax return. Current tax law will supersede information presented here. Specific questions may be referred to the Department of Revenue Services (1-800-382-9463) and/or Chapter 219 of the General Statutes.

## **INVENTORIES**

### **DESCRIPTION**

The coding used for this transfer will reflect the fact that the items were paid for with SAF funds (**Dept., Sid 1100-10020**). As purchases are made, the items will be accounted for under the state inventory system and will continue to be identified with coding that reflects the Student Activity Association as the purchaser. The inventory will be kept on file in the school office and will be available to the Auditors of Public Accounts for audit purposes.

Faculty and students are to be made aware that Student Activities equipment and state equipment and supplies are the property of the State of Connecticut and the items are placed in the care of faculty and students and must be returned to the school upon conclusion of the activity. Items, such as sport uniforms etc., are issued on a loan basis and must be returned to the school and/or appropriate faculty member upon demand or no later than the end of the school year.

## **TRANSPORTATION**

**T**here are three types of vehicles which are utilized in transporting students to and from Student Activities. The Connecticut Technical High School Principal, in keeping with current policies, shall decide which mode of travel will be acceptable. The choice will be state owned vehicles, commercial vehicles or private vehicles.

### **STATE OWNED VEHICLES**

School buses or other school vehicles may be used for all approved Student Activities in or out of state, but usage shall not conflict with production work which has first priority.

Only persons holding an appropriate Connecticut license to drive state owned vehicles shall be permitted to drive same.

State and Federal procedures must be followed in regards to purchasing gas and oil, stopping at railroad crossings and transporting passengers.

### **COMMERCIAL VEHICLES**

Commercial vehicles may be used for all out-of-state or in-state travel.

Commercial vehicles are to be used when the State vehicles are not available because of size, lack of licensed driver, or prior commitments.

Evidence of liability insurance should be obtained from the transportation company when buses are used for field trips or transportation for any school activities.

### **PRIVATE VEHICLES**

Proof of minimum state insurance requirements for use of personal vehicles for state approved activities shall be on file in the school office. Proof shall be for vehicle and driver.

Use of personal vehicles must receive prior approval from the Connecticut Technical High School Superintendent.

Note: Additional information on travel may be found in the administrative letter: "Policy and Procedures for School Trips in Connecticut Technical High Schools including International Travel Procedures".

## RECORDS MAINTENANCE

**R**ecords of the Student Activity Fund shall be maintained in the business office of the school and shall be kept completely separate and distinct from regular school business records. These records are to include the budget plans, monthly financial reports, all receipts, disbursement, transfers and adjustments, annual reports, inventory, minutes, bank reconciliations, cancelled checks, and outstanding checks. They are subject to audit by the state auditors and must be retained in accordance with department regulations regarding record retention (three years, or until audited, whichever ever comes later).

## ACCOUNTING REPORTS

**P**rior to closing the **month**, trial balance and general ledger reports must be generated and maintained as a permanent accounting record.

At the end of each fiscal **year**, computerized end-of –the-year reports must be generated and printed prior to performing the closing process. The statement of receipts and expenditures for the end of the year are computerized. Other reports needed at the end of the year are:

- Comparative Balance Sheet
- SAF Form 14 – Cash Reconciliation for June 30 \_\_\_\_.
- SAF Form 11 – Annual Report of Student Store
- Budget for Next Year

If applicable:  
Accounts Receivable  
Accounts Payable  
Supplies Inventory  
Equipment Inventory

The reports are to be maintained in the Business Office and submitted to the Central Office SAF Coordinator upon request.

## **Appendix I      Student Activity Fund Forms**

- SAF #1      Budget Request Form (Completed by advisors and must be submitted to the Student Council Advisor in APRIL each year.)
- SAF # 1a    Total Budget – for Student Activity Fund (Completed by Student Council Advisor & submitted to Business office during MAY each year.)
- SAF #2      Account Request Form (Completed by Student Council Advisor and submitted to Business Manager.)
- SAF #3      Activity or Fund Raising Request Form (Completed by Student Organization/Club and submitted to Student Council.)
- SAF #4      Purchase Order/Expenditure Voucher (Completed by Student Organization/Club and submitted to the Business office.)
- SAF #5      Journal Voucher (Completed by Business office for all approved transfer/adjustments.)
- SAF #6      Petty Cash Voucher (Completed by Business office/Borrower.)
- SAF #7      Team Training for Collections (Completed by Business office.)
- SAF #8      Staff and Student Collection Sheet (Completed by the Collection team.)
- SAF #9      Financial Reports on Activity or Fund-Raising (Completed by Advisor/Student and submitted to Business office within 10 days of completion of activity or fund-raiser).
- SAF #10     Yearbook Agreement (Completed by the Yearbook Advisor and submitted to the Business office with appropriate signatures.)
- SAF #11     Annual Report of Student Store (Completed by the Business office only.)
- SAF #12     Minutes Form (includes completing instructions) (Completed by Student Organization/Club Secretary.)
- SAF #13     Comparative Balance Sheets (Completed by the Business office.)
- SAF #14     Cash Reconciliation (Completed by the Business office.)
- SAF #15     Statements of Receipts and Expenditures (Completed by the Business office.)
- SAF #16     Confidential Student Assistance Request Form (Completed by the Student at the Guidance office.)

**STUDENT ACTIVITY FUND**

\_\_\_\_\_  
(Name of School)

**BUDGET REQUEST**

(Completion by all individual student organization advisors and submitted to Student Council Advisor during APRIL)

Submitted by: \_\_\_\_\_ for the Year: \_\_\_\_\_  
Class/Club Advisor

S. A. F. Account No. \_\_\_\_\_ Activity \_\_\_\_\_ # of Members \_\_\_\_\_

Estimated Receipts:

Total Submitted: \_\_\_\_\_

				Total:

Estimated Expenditure:

				Total:

**\*\*\* Approval Section \*\*\***

This Budget Request is approval for the total amount of: \$ \_\_\_\_\_

Approved:	Approved:
Activity Student Officer      Date	Activity Advisor      Date
	Student Council Advisor      Date

\_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
CTHS School Principal

\_\_\_\_\_  
Date

# TOTAL BUDGET

## STUDENT ACTIVITY FUND

SAF# 1a

(Completed by Student Council Advisor & Submission to Business office during May each year)

(Name of School)

For the year \_\_\_\_\_ - \_\_\_\_\_

Column1	SUBMITTED	APPROVED
Estimated Balance at Beginning of the Year	\$	\$
<u>Estimated Receipts: (other accounts maybe added in accordance w ith school chart of accounts)</u>		
Student Government	\$	\$
Class 2010	\$	\$
Class 2011	\$	\$
Class 2012	\$	\$
Class 2013	\$	\$
Yearbook	\$	\$
Skills USA	\$	\$
National Honor Society	\$	\$
Athletics	\$	\$
Ski Club	\$	\$
Drama Program	\$	\$
Dance	\$	\$
*Student Fees	\$	\$
Total Estimated Receipts	\$	\$
Estimated Total Funds Available	\$	\$
<u>Estimated Expenditures</u>		
Student Government	\$	\$
Class 2010	\$	\$
Class 2011	\$	\$
Class 2012	\$	\$
Class 2013	\$	\$
Yearbook	\$	\$
Skills USA	\$	\$
National Honor Society	\$	\$
Athletics	\$	\$
Ski Club	\$	\$
Drama Program	\$	\$
Dance	\$	\$
Total Estimated Expenditures	\$	\$

\* In the schools where the income-producing activities will finance the expenditure program, the levying of a Student Fee may be estimated.

Submitted by:

\_\_\_\_\_ Title \_\_\_\_\_ Date

Approved: \_\_\_\_\_

Student Council Advisor \_\_\_\_\_ Date \_\_\_\_\_ School \_\_\_\_\_ CTHS Principal \_\_\_\_\_ Date \_\_\_\_\_

**STUDENT ACTIVITY FUND****ACCOUNT REQUEST FORM**

(Completed by Student Council Advisor and submitted to Business Manager)

SCHOOL \_\_\_\_\_

---

TYPE OF ACCOUNT

ASSET \_\_\_\_\_

LIABILITY \_\_\_\_\_

PERMANENT \_\_\_\_\_

ANNUAL \_\_\_\_\_

(Circle one)

ADDITION

DELETION

NAME OF ACCOUNT \_\_\_\_\_

ACCOUNT NUMBER IF DELETION \_\_\_\_\_

STUDENT COUNCIL ADVISOR \_\_\_\_\_

Signature

Date

BUSINESS MANAGER \_\_\_\_\_

Signature

Date

PRINCIPAL \_\_\_\_\_

Signature

Date

Send all requests to the Central Office Student Activity Fund Coordinator. Scholarships/Awards account requests must include a copy of awarding criteria and donors letter. Club account requests must include a copy of by-laws or purpose of the student organization.



\*\*\*For Internal School Approval Only\*\*\*

SAF #3

STUDENT ACTIVITY FUND  
ACTIVITY OR FUND-RAISING REQUEST FORM

(Completed by Student Organizations/Clubs and Submitted to Student Council)

\_\_\_\_\_ Date of Request

(Please check type of request)

Activity

Fundraiser

1. Name of School \_\_\_\_\_

2. Organization or Activity making the request \_\_\_\_\_

3. Beginning Date \_\_\_\_\_ Ending Date \_\_\_\_\_

4. Staff member who will have total responsibility \_\_\_\_\_

5. Final SAF Financial Report Due to CTH School Principal \_\_\_\_\_  
(Maximum 10 days after end of event)

=====

6. Purpose of the Activity or Fund-Raiser \_\_\_\_\_ 7. Dollar Amount Expected to Earn \_\_\_\_\_

(Describe Briefly Who Will Benefit and Why Needed)

8. Means of Raising Funds (Describe any sales, who collects and where, purchases and expenditures, anticipated distribution, etc.)

**Note: At no time, should cash received be taken to pay directly for services and/or donations.**

9. Reviewed: \_\_\_\_\_

10. Approved Non-Approved (circle one)

\_\_\_\_\_  
Student Council Advisor      Date

\_\_\_\_\_  
CTH School Principal      Date

\_\_\_\_\_  
Business Manager      Date

IMPORTANT! After approval, the form is returned to the Student Council or Activity Advisor  
The Student Council or Activity Advisor maintains approved form in the school SAA file and ensures that the activity is listed in the CTHSS Student  
Activity/Fundraiser Summary Approval Form available in the Intranet under forms center.

STUDENT ACTIVITY FUND

(Completed by Student Organization/Club and submitted to the Business office)

NAME OF SCHOOL \_\_\_\_\_

PURCHASE ORDER/EXPENDITURE VOUCHER

PO/VOUCHER NO. \_\_\_\_\_

SAF ACCOUNT NO. \_\_\_\_\_ ACC'T NAME \_\_\_\_\_ ACTIVITY \_\_\_\_\_ DATE \_\_\_\_\_

VENDOR: \_\_\_\_\_ Vendor ID # \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

To Vendor: This is authorization to furnish the materials or services as indicated below and charged to the Student Activity Fund, Connecticut Technical High School. Materials will be shipped via least expensive method to address below, F. O. B. destination, unless otherwise directed.

Bill to: \_\_\_\_\_

Ship to: C/O Business Manager

\_\_\_\_\_  
Telephone# \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

-----  
Description of Materials or Services Requested/Rendered

Quantity Unit Price Amount

	Quantity	Unit Price	Amount

Request by: \_\_\_\_\_  
Activity Student Officer

\_\_\_\_\_ Student Activity Advisor

Approved By: \_\_\_\_\_  
CTHS Principal/Business Manager Date

-----  
FOR SCHOOL USE ONLY  
EXPENDITURE VOUCHER/RECEIVING REPORT

PAYMENT REQUESTED AND CERTIFIED CORRECT: RECEIVED BY: \_\_\_\_\_  
(BILL/INVOICE/SALES SLIP/MINUTES/DOCUMENTATION ATTACHED)

DATE RECEIVED: \_\_\_\_\_

\_\_\_\_\_  
Activity Student Officer Date

\_\_\_\_\_  
Activity Advisor Date

APPROVED BY:

\_\_\_\_\_  
CTH School Principal/Business Manager

Paid by Check No. \_\_\_\_\_

Date \_\_\_\_\_

Paid by (Initials) \_\_\_\_\_

STUDENT ACTIVITY FUND

\_\_\_\_\_  
Name of School

JOURNAL VOUCHER

(Completed by Business office for all approved transfer/adjustments)

Voucher No. \_\_\_\_\_  
Date \_\_\_\_\_

DEBT:

<u>ACTIVITY</u>	<u>ACCOUNT NO</u>	<u>AMOUNT</u>
-----------------	-------------------	---------------

CREDIT:

<u>ACTIVITY</u>	<u>ACCOUNT NO.</u>	<u>AMOUNT</u>
-----------------	--------------------	---------------

EXPLANATION:

APPROVED: \_\_\_\_\_ Date \_\_\_\_\_  
                                CTH School Principal/Business Manager

ATTACH SUPPORTING DOCUMENTATION, E.G., VENDOR INVOICE, SALE SLIP, ETC.

*Important! This voucher must be completed and approved prior to completing transaction on Manatee Accounting System (MAS)*

STUDENT ACTIVITY FUND

(Name of School)

PETTY CASH VOUCHER

(Completed by Business Office/Borrower)

NO. \_\_\_\_\_  
Date: \_\_\_\_\_

Name and Address of Recipient: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Approved:

Quantity	ITEM	Price	Amount
		Total	

Charge to:  
Activity: \_\_\_\_\_  
Account No. \_\_\_\_\_

Change Returned \_\_\_\_\_  
Cash Loaned \_\_\_\_\_  
Messenger \_\_\_\_\_

Cash Received By:

Checked:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
CTHS School Principal/Business Manager

\_\_\_\_\_  
Date

Attach documentation, e.g., vendor invoice, sales slip, etc.

## STUDENT ACTIVITY FUND TEAM TRAINING FOR COLLECTIONS

(Completed by Business Office/Advisor/Student)

\_\_\_\_\_  
Name of School

Date \_\_\_\_\_

I, \_\_\_\_\_, have been selected by the Principal of the CTHSS to participate in team collection for the SAF. I have been trained in cash collection procedures by \_\_\_\_\_ of the CTHS Business Office.

I understand that all collections will be pre-scheduled with the Business Office and collections will always be made with both members of the team, a faculty member and a student, present and actively participating in the process. I also understand this is strictly a volunteer activity in which I will be participating and I expect no compensation.

All monies collected will be verified against receipts and will be turned into the business Office for deposit immediately following the collection.

\_\_\_\_\_  
Signature of Team Member

\_\_\_\_\_  
Date

APPROVED BY:

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Date

## STAFF AND STUDENT COLLECTION SHEET

(Completed by Student/Advisor)

Fill in top of form prior to collection

Account Name \_\_\_\_\_ Account Number \_\_\_\_\_

Event Name \_\_\_\_\_ Date of Event \_\_\_\_\_

Date of Collection \_\_\_\_\_ Time of Collection \_\_\_\_\_ Collection Location \_\_\_\_\_

Receipt Number(s)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_ Amount of Receipts

\_\_\_\_\_ Number of Receipts

**Deposits**

Amount turned into office

Bills:	Coins:
\$50.00	Half Dollar
\$20.00	Quarters
\$10.00	Dimes
\$5.00	Nickels
\$1.00	Pennies

Total for Bills: \_\_\_\_\_

Total for Coins: \_\_\_\_\_

Number of check(s) \_\_\_\_\_ Total Dollar Amount of Checks: \_\_\_\_\_

Total Amount of Collection: \_\_\_\_\_

Total Amount of Collection Written Out: \_\_\_\_\_

Staff Participant \_\_\_\_\_  
Print Name Signature

Student Participant \_\_\_\_\_  
Print Name Signature

**Note: An approved SAF #7 "Team Training for Collections" must be on file authorizing the collection team signing his form.**

**STUDENT ACTIVITY FUND**

(Completed by Advisor/Student and submitted to Business office within 10 days of completion of activity or fund-raiser)

\_\_\_\_\_  
(Name of School)

**FINANCIAL REPORT ON ACTIVITY OR FUND -RAISER**

(Completed by Student Organization/Club Advisor/Student)

(A Separate Financial Report Should Be Issued for Each Event)

Organization Reporting \_\_\_\_\_ Event or Activity \_\_\_\_\_ Date \_\_\_\_\_

**RECEIPTS:**

Tickets Numbered		Through		Total		@		\$
Tickets Numbered		Through		Total		@		\$
Tickets Numbered		Through		Total		@		\$

Miscellaneous Receipts (itemize)	Quantity sold	Selling Price	Total
		@	\$
		@	\$
		@	\$
<b>Total Receipts</b>			\$

**DEDUCT:**

Expenditures (itemize)	
	\$
Prizes	\$
Returns for credit	\$
Values entry Inventory	\$

**Total Expenditures:** \$ \_\_\_\_\_

Profit or (Loss) \$ \_\_\_\_\_

(Total Expenditures from Total Receipts)

Record of Funds Turned in For Deposit (list)

Date	Receipt No.	Amount	Date	Receipt No.	Amount

<p>Approved:</p> <p>_____ Date _____</p> <p>Activity Student Officer</p> <p>_____ Date _____</p> <p>Activity Faculty Advisor</p>	<p>Approved:</p> <p>_____ Date _____</p> <p>Business Manager</p> <p>_____ Date _____</p> <p>CTHS Principal</p>
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**YEARBOOK AGREEMENT**

(Completed by the Yearbook Advisor and submitted to the Business office with appropriate signature)

**This agreement will be in effect for one school year**

Start date of Agreement \_\_\_\_\_ End date of Agreement \_\_\_\_\_

Date Yearbooks will be shipped June 1-10, 20

Number of Yearbooks to be printed and shipped \_\_\_\_\_

Number of pages per Yearbook \_\_\_\_\_ Number of pages in color \_\_\_\_\_

Trim size of Yearbook \_\_\_\_\_ Type of Binding: Smythe Sewed

Type of Cover \_\_\_\_\_ Type of Paper stock \_\_\_\_\_ (Example attached)

Make and Version of Software to be used \_\_\_\_\_

Base price of Yearbook \_\_\_\_\_ Cost per extra page \_\_\_\_\_  
(Per Contract Award No. 07PSX0253-Exihibt B) (Per Contract Award No. 07PSX0253-Exihibt B)

Optional Additional expenses \$ \_\_\_\_\_ (Please circle extra **charge(s)**: Vinyl Covering, Foil Application, Name Stamping, World Events, Supplements; Art Work; More or less pages-per Contract Award No. 07PSX0253-Exhibit B

**Total Price for Yearbook** \_\_\_\_\_

Terms of Payment 20% on December 15  
50% on March 15

Final Payment 30% (Due after receipt of Yearbooks)

Payments to be sent to Jostens Inc.  
3601 Minnesota Drive, Suite 400  
Minneapolis, MN 55435

Timelines for submission of manuscript to Yearbook Company ((Per Contract Award No. 07PSX0253-Exihibt B, refer to specific yearbook production) Per Contract Award, Exhibit B, there is no charge for missed deadlines

\_\_\_\_\_  
\_\_\_\_\_

Fees for Corrections NO CHARGES (Per Contract Award No. 07PSX0253-Exihibt B)

Fees for late Payments – If Applicable (over 45 days after receipt of final invoice and goods; C.G.S., Sec.4a52-13.Payment, © The contract shall be allowed to charge interest at a rate of one percent per month on amounts due whenever any state agency fails to make timely payment in accordance with subsections (a) and (b) of this section.)

**All Signatures required below must be obtained PRIOR to ordering yearbooks.**

Signature of Class Advisor \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Yearbook Advisor \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Student Council Advisor \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Business Manager \_\_\_\_\_ Date \_\_\_\_\_  
Signature of School Principal \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Yearbook Company Representative \_\_\_\_\_ Date \_\_\_\_\_



## STUDENT ACTIVITY FUND

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 (Name of School)

## ANNUAL REPORT OF STUDENT STORE

(Completed by the Business office only)

From \_\_\_\_\_ To \_\_\_\_\_

**Total Sales for Period****COST of GOODS SOLD**

Inventory at beginning of period

Add: Merchandise Purchase (Item)

(Net of purchase returns)

Incoming Transportation

Total Net Merchandise Purchases

\$0.00

Total Inventory and Purchases

\$0.00

Deduct: Ending Inventory

Cost of Good Sold

\$0.00**CROSS PROFITS ON SALES**\$0.00**OPERATING EXPENSES**

Salaries

\$

Operating Supplies (Itemize)

\$

Total Operating Expenses

\$

**NET PROFIT ON SALES**

\$

Gross Profit on Sales \_\_\_\_\_

=Percentage of Gross Profit to Total Sales - Current year

Total Sales

(from previous year's report) \_\_\_\_\_

=Percentage of Gross Profit to Total Sales - Prior year

If the above figures show an excessive decrease in Percentage of Profit, an explanation should be shown below:

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 Signed \_\_\_\_\_

Activity Advisor

APPROVED: \_\_\_\_\_

Business Manager

APPROVED: \_\_\_\_\_

CTHS Principal

**Instruction for Completing  
MINUTES OF MEETING**  
(Completed by Student Organization/Club Secretary)

The minutes of a meeting are the official record of business transacted and provide a permanent record of deliberations, activities, decisions and actions of the group.

Minutes are not a word for word account of everything said at the meeting. The good secretary is an intelligent listener capable of identifying the pertinent facts in any discussion or debate. The most simple and direct way to organize minutes is to follow the main headings in the agenda.

Names of persons who make motions and those who second them must always be noted. No Student Activity finances may be expended without a formal motion as noted in the Student Activity Minutes. All motions should be entered verbatim and reread to the group before the vote is taken. The disposition of each motion should be noted as; MOTION, CARRIED or MOTION FAILED, and the number in favor or opposed must be listed.

A form for recording the minutes of meetings is provided in the manual. The following is a guide to the information that will be required:

Student Activity Minutes – School Name  
Name of Group or Organization  
Agenda Topics  
Regular or Special Meeting  
Meeting Number  
Date and time  
Place  
Presiding Officer (usually President)

Attendance (list members or attach a copy of the sign in sheet)

Order or business:

1. Call to order
2. Roll call
3. Secretary's Report
4. Treasurer's Report
5. Old Business (always report in a following meeting's minutes any motions that are canceled or altered)
6. New Business
7. Good & Welfare
8. Time of Adjournment

Next Meeting date and place (if known)

Secretary's initial and/or Signature on each page  
Advisor's Signature on required pages  
Principal's Signature on required pages

**EXAMPLE – SIGN-IN SHEET**

**Organization** \_\_\_\_\_  
**Meeting #** \_\_\_\_\_  
**Date** \_\_\_\_\_

**Sign In Sheet**

Print

Signature

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.

**EXAMPLE - PRE-PRINTED CLUB/CLASS MEMEBERS ATTENDANCE LIST**

Organization \_\_\_\_\_  
Meeting # \_\_\_\_\_  
Date \_\_\_\_\_

Pres. Mickey Mouse  
V.P. Dopey  
Secretary Minnie Mouse  
Treasurer Sleepy

Seniors	Juniors	Sophomores
Bambi	Goofy	Pluto
Thumper	Buzz Lightyear	Sneezy
Doc	Snowwhite	Woody
Donald Duck	Daisy Duck	Ariel
Chip	Dale	Huey
Dewey	Louie	Bashful

**Minutes**

**SAF #12 (revised 5/2006)**

(Completed by Student Organization/Club Secretary)

School Name: \_\_\_\_\_

Page 1 of \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Secretary's Initials \_\_\_\_\_

Meeting# \_\_\_\_\_

Date: \_\_\_\_\_

**Agenda (list topics only)**

1) Call to Order

2) Roll Call

3) Secretary's Report: \_\_\_\_\_

4) Treasurer's Report: \_\_\_\_\_

5) Old Business: \_\_\_\_\_

6) New Business: \_\_\_\_\_

7) Good and Welfare: \_\_\_\_\_

8) Adjournment

1) Call to Order:

The meeting was called to order at \_\_\_\_\_ by (Name) \_\_\_\_\_

2) Roll Call: List the names of all those present at this meeting or attach a list.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3) Secretary's Report: \_\_\_\_\_ Name of Secretary: \_\_\_\_\_

Minutes of the previous meeting # \_\_\_\_\_ on \_\_\_\_\_ were read by \_\_\_\_\_

Motion to accept minutes made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Vote: _____	Hand: _____	Voice: _____	Ballot: _____
in Favor: _____	#Opposed: _____	Carried: _____	Failed: _____

Motion to amend minutes from previous meeting made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Minutes are amended as follows: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Vote to accept amended minutes:

Vote: _____	Hand: _____	Voice: _____	Ballot: _____
in Favor: _____	#Opposed: _____	Carried: _____	Failed: _____



**Minutes**

**SAF #12 (revised 5/2006)**

(Completed by Student Organization/Club Secretary)

School Name: \_\_\_\_\_

Page of \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Secretary's Initials \_\_\_\_\_

Meeting# \_\_\_\_\_

Date: \_\_\_\_\_

**6) New Business:**

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

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Vote: _____	Hand: _____	Voice: _____	Ballot: _____
in Favor: _____	#Opposed: _____	Carried: _____	Failed: _____

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

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Vote: _____	Hand: _____	Voice: _____	Ballot: _____
in Favor: _____	#Opposed: _____	Carried: _____	Failed: _____

Advisor's Signature: \_\_\_\_\_ Principal's Signature: \_\_\_\_\_

Minutes

SAF #12 (revised 5/2006)

(Completed by Student Organization/Club Secretary)

School Name: \_\_\_\_\_ Page of \_\_\_\_\_  
 Name of Organization: \_\_\_\_\_ Secretary's Initials \_\_\_\_\_  
 Meeting# \_\_\_\_\_  
 Date: \_\_\_\_\_

(make additional copies of this page as needed)

**6) New Business**

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

<b>Vote:</b>	<b>Hand:</b> _____	<b>Voice:</b> _____	<b>Ballot:</b> _____
<b>in Favor:</b> _____	<b>#Opposed:</b> _____	<b>Carried:</b> _____	<b>Failed:</b> _____

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

\_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

<b>Vote:</b>	<b>Hand:</b> _____	<b>Voice:</b> _____	<b>Ballot:</b> _____
<b>in Favor:</b> _____	<b>#Opposed:</b> _____	<b>Carried:</b> _____	<b>Failed:</b> _____

Advisor's Signature: \_\_\_\_\_

Principal's Signature: \_\_\_\_\_



Minutes

SAF #12 (revised 5/2006)

(Completed by Student Organization/Club Secretary)

School Name: \_\_\_\_\_ Page of \_\_\_\_\_  
Name of Organization: \_\_\_\_\_ Secretary's Initials \_\_\_\_\_  
Meeting# \_\_\_\_\_  
Date: \_\_\_\_\_

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**7) Good & Welfare:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

**8) Adjournment:**

Motion to Adjourn made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

<b>Vote:</b> <b>in Favor:</b> _____	<b>Hand:</b> _____ <b>#Opposed:</b> _____	<b>Voice:</b> _____ <b>Carried:</b> _____	<b>Ballot:</b> _____ <b>Failed:</b> _____
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The meeting was adjourned at \_\_\_\_\_ (time) by: \_\_\_\_\_ (name)

The next meeting is scheduled for: \_\_\_\_\_

Submitted by Secretary (Print) \_\_\_\_\_ Signature: \_\_\_\_\_

Advisor's Signature: \_\_\_\_\_ Principal's Signature: \_\_\_\_\_

STUDENT ACTIVITY FUND  
**COMPARATIVE BALANCE SHEET**  
 (Completed by the Business office)

(Name of School)  
 June 30,

Current Assets	Year ended June 30, 2004	Year ended June 30, 2005
Cash on hand	-----	-----
Petty Cash Fund	-----	-----
Checking Acct. United	37,354.42	40,911.60
Checking Acct. CNB	-----	-----
Saving Acct.	4,056.34	1,061.98
STIF	7,563.90	4,219.98
Saving Cert.	1,744.00	8,345.45
Saving Cert.	1,251.79	1,251.79
	51,970.45	55,790.80
Inventory		
Supplies	1,028.70	657.35
Resale	428.60	238.83
	1,457.30	896.18
<b>TOTAL ASSESTS</b>	<b>53,427.75</b>	<b>56,686.98</b>
LIABILITUES RESERVES, SPECIFIC ACTIVITY ACCOUNTS AND SURPLUS		
	YEAR ENDING 06/30/96	YEAR ENDING 06/30/05
<u>Current Liabilities</u>		
Accounts Payable		
<u>Reserves</u>		
Inventory	1,457.30	896.18
	1,457.30	896.18

Accounts

VICA	\$	520.94	\$	874.00
Kenneth Merrill Award	\$	9,954.85	\$	432.78
H. Wilbur Scholarship	\$	2,995.79	\$	2,895.79
	\$	24,387.69	\$	32,572.41
Surplus	\$	27,582.76	\$	24,962.39
Total Liabilities Reserves, Specific Activity Accounts and Surplus	\$	53,427.75	\$	58,430.98

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STUDENT ACTIVITY FUND

(Name of School)

CASH RECONCILIATION

(Completed by Business office)

June 30,

Balance on Hand, July 1, _____			X
Add:			
Total Receipts	X	X	
*Interest	X		
Total Receipts		<u>X</u>	
Total Funds Available			
Deduct:			
Total Expenditures			
Book Balance, June 30, _____			
Cash on Hand, June 30, _____	X		
Petty Cash	X		
Cash in Checking Account	X		
Investment Account	X		
Cash Balance, June 30 _____		<u>X</u>	

\*Interest not posted to the accounts.

**STUDENT ACTIVITY FUND**  
**STATEMENT of RECEIPTS and EXPENDITURES**  
 (Completed by the Business office)

For the Fiscal Year \_\_\_\_\_

Account	Account Name	Opening Balance	Receipts	Expenditures	Transfer	Adjustment	End Balance
0101	Cash*Checking	3235.65	29567.73	-31062.24	412.81	-	2153.95
0103	Petty Cash	50.00	-	-	-	-	50.00
0240	STIF	32144.82	1935.96	-	-	-	34080.78
0401	Supplies Inv.	3045.16	-	-	-461.90	-	2583.26
0402	Athletic Equip.	12930.82	-	-	-	-	12930.82
1011	School Store	-	-1712.25	1707.73	4.52	-	-
2004	VICA	-33.67	-2397.61	3884.00	-1512.26	-	-59.54
2025	Rotary Club	-317.25	-	315.00	2.25	-	-
2102	Class of 2002	-611.15	-	-	-48.78	-	-659.93
2103	Class of 2003	-895.65	-	-	-71.49	-	-967.14
2104	Class of 2004	-1209.44	-699.20	-	-252.63	X	-2161.27
2105	Class of 2005	X	X	-	X	X	X
2106	Class of 2006	X	X	-	X	-	X
2204	Yearbook 2004	-498	-5645.00	10284.74	-4141.74	-	-
2205	Yearbook 20005	-85.67	-	-	-6.84	-	-92.51
2206	Yearbook 2006	-128.52	-	-	-10.26	-	-138.78
3000	Misc. & Gen Surp.	-10216.68	-	-	-1105.27	-	-11321.95
3001	Reserves Equip.	-14779.48	-	-	-	-	-14779.48
3002	Reserves Inv.	-3237.8	-	-	453.59	-	-2784.21
3003	Interest Pending	-	-1974.74	-	1974.74	-	-

**\*\*\*CONFIDENTIAL\*\*\***  
**STUDENT ASSISTANCE REQUEST FUND**  
(Form must be completed by student and returned to Guidance)

School \_\_\_\_\_

Name of Student \_\_\_\_\_

Grade/Trade \_\_\_\_\_

Date of Request \_\_\_\_\_

Student ID \_\_\_\_\_

Reason for request \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Amount Requested: \$ \_\_\_\_\_

**\*\*\* Approval Section\*\*\***  
**For Office Use Only**

**Verification of need by guidance department**

CHECK OFF ONE  Approved  Non Approved

Counselor's Signature

Total Amount granted: \$ \_\_\_\_\_

**\*\*\*Administration Office Approvals\*\*\***

Principal's Signature: \_\_\_\_\_

Business Manager's Signature: \_\_\_\_\_

Funds Transferred to SAF Account \_\_\_\_\_  
Name of Account

Transfer Voucher # \_\_\_\_\_ Date of Transfer \_\_\_\_\_

Student's Signature \_\_\_\_\_  
(Transfer Acknowledgement)



# TOTAL BUDGET

## STUDENT ACTIVITY FUND

SAF#1a

(Completed by Student Council Advisor & Submission to Business office during May each year)

(Name of School)

For the year \_\_\_\_\_ - \_\_\_\_\_

Column1	SUBMITTED	APPROVED
Estimated Balance at Beginning of the Year	\$	\$
<b>Estimated Receipts: (other accounts maybe added in accordance with school chart of accounts)</b>		
Student Government	\$	\$
Class 2010	\$	\$
Class 2011	\$	\$
Class 2012	\$	\$
Class 2013	\$	\$
Yearbook	\$	\$
Skills USA	\$	\$
National Honor Society	\$	\$
Athletics	\$	\$
Ski Club	\$	\$
Drama Program	\$	\$
Dance	\$	\$
*Student Fees	\$	\$
Total Estimated Receipts	\$	\$
Estimated Total Funds Available	\$	\$
<b>Estimated Expenditures</b>		
Student Government	\$	\$
Class 2010	\$	\$
Class 2011	\$	\$
Class 2012	\$	\$
Class 2013	\$	\$
Yearbook	\$	\$
Skills USA	\$	\$
National Honor Society	\$	\$
Athletics	\$	\$
Ski Club	\$	\$
Drama Program	\$	\$
Dance	\$	\$
<b>Total Estimated Expenditures</b>	<b>\$</b>	<b>\$</b>

\* In the schools where the income-producing activities will finance the expenditure program, the levying of a Student Fee may be estimated.

Submitted by:

\_\_\_\_\_ Title \_\_\_\_\_ Date

Approved:

\_\_\_\_\_  
 Student Council Advisor      Date      School      CTHS Principal      Date



**Minutes**  
(Completed by Student Organization/Club Secretary)

**SAF #12 (revised 5/2006)**

School Name: Technical High School

Page 1 of 5

Name of Organization: Basket Weaving Club

Secretary's Initials MM

Meeting# 3

Date: 11/24/08

**Agenda (list topics only)**

1) Call to Order

2) Roll Call

3) Secretary's Report: Read last meeting minutes

4) Treasurer's Report: Give balance of account and projected upcoming revenues & expenditures

5) Old Business: Results of survey from last week

6) New Business: Fund raiser, dance field trip, t-shirts

7) Good and Welfare: newsletter, bulletin boards

8) Adjournment

1) Call to Order: T

The meeting was called to order at 12:30pm By (Name): Sally Smith

2) Roll Call: List the names of all those present at this meeting or attach a list.

Sally Smith, John Adams, Ben Franklin, Wiley Coyote, Bugs Bunny, Daffy Duck, Yosemite Sam, Mickey Mouse, Minnie Mouse

3) Secretary's Report: Name of Secretary: Minnie Mouse

Minutes of the previous meeting # 2 on 11/1/2008 were read by Secretary.

Motion to accept minutes made by: Bugs Bunny

Seconded by: Daffy Duck

<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

Motion to amend minutes from previous meeting made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Minutes are amended as follows:

**Vote to accept amended minutes:**

<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

**Minutes**

(Completed by Student Organization/Club Secretary)

**SAF #12 (revised 5/2006)**

School Name: Technical High School

Page 2 of 5

Name of Organization: Basket Weaving Club

Secretary's Initials MM

Meeting# 3

Date: 11/24/08

4) Treasure's Report: Name of Treasurer: \_\_\_\_\_

Our account balance is \$4000.00 and we expect revenues this month of \$100.00 from donations.

Upcoming expenditures include purchase of straw to weave more baskets approves in prior meeting of \$200.00.

Motion to accept Treasurer's Report made by: Wiley Coyote

Seconded by: Mickey Mouse

<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

5) Old Business: Include status report of prior planned activities:

The results of last weeks survey are that 50 people prefer that we make square baskets and 20 people would like us to make round baskets.

**Minutes**

**SAF #12 (revised 5/2006)**

(Completed by Student Organization/Club Secretary)

School Name: Technical High School

Page 3 of 5

Name of Organization: Basket Weaving Club

Secretary's Initials MM

Meeting# 3

Date: 11/24/08

**6) New Business:**

Motion # 1 Made by: Ben Franklin

Seconded by: John Adams

To conduct a fund raiser to earn money for a field trip the Basket Weaver's Hall of Fame in East Jabrew, Kansas. We will sell baskets for #10.00 each from 12/1/2008. The baskets cost \$5.00 each to make so we make \$5.00 profit for each basket we sell. Orders will be taken in advance and money collected in the Cafeteria during lunches. Deliveries will be 12/23/2008 at the end of the school day in the lobby.  
Trained collection teams will conduct daily sales and bring money to main office each day for deposit.

**Vote:** Hand Vote:      Voice Vote:      Ballot Vote:       
**#in Favor**     9 # opposed     0 Carried   x   Failed:     

Motion # 2 Made by: Sally Smith Seconded by: Wiley Coyote

Field Trip to Basket Weaver's Hall of Fame on June 1, 2009. We will hire a bus at \$1200.00 to drive us to East Jabrew, Kansas and bring us back on June 2, 2009. We will be renting 10 rooms at the Holiday Inn at \$50.00 per person. 2 people per room. Food and all other purchases will be paid out of pocket by each person. Admission is \$10.00 per person to the Hall of Fame and will be paid out of Treasury by check to be sent in advance. The total is \$200.00.

**Vote:** Hand Vote:      Voice Vote:      Ballot Vote:       
**#in Favor**     9 # opposed     0 Carried   x   Failed:     

Motion # 3 Made by: Ben Franklin Seconded by: John Adams

We would like to buy T-Shirts to wear on the Field Trip to the Hall of Fame that have our school name on them. We will be purchasing 20 shirts at \$5.00 each from the T-Shirt Factory. Money will come out of Treasury. The shirts will be bright neon green with our school name on the front and the words Dream Weavers on the back.

**Vote:** Hand Vote:      Voice Vote:      Ballot Vote:       
**#in Favor**     9 # opposed     0 Carried   x   Failed:     

Advisor's Signature: \_\_\_\_\_ Principal's Signature: \_\_\_\_\_

**Minutes**

**SAF #12 (revised 5/2006)**

(Completed by Student Organization/Club Secretary)

School Name: Technical High School Page 4 of 5  
 Name of Organization: Basket Weaving Club Secretary's Initials MM  
 Meeting# 3  
 Date: 11/24/08

**6) New Business**

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

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<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

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<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

Motion # \_\_\_\_\_ Made by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

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<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

Advisor's Signature: \_\_\_\_\_ Principal's Signature: \_\_\_\_\_

**Minutes**

**SAF #12 (revised 5/2006)**

(Completed by Student Organization/Club Secretary)

School Name: Technical High School

Page 5 of 5

Name of Organization: Basket Weaving Club

Secretary's Initials MM

Meeting# 3

Date: 11/24/08

**7) Good & Welfare:**

We will be posting our newsletter on the new bulletin board in the Cafeteria. \_\_\_\_\_

New member recruitment should be done as soon as possible. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**8) Adjournment:**

Motion to Adjourn made by: Sally Smith

Seconded by: Wiley Coyote

<b>Vote:</b>	<b>Hand Vote:</b> _____	<b>Voice Vote:</b> _____	<b>Ballot Vote:</b> _____
<b>#in Favor</b>	<u>9</u> # opposed	<u>0</u> Carried <u>x</u>	Failed: _____

The meeting was adjourned at 1:00pm By: Ben Franklin

The next meeting is scheduled for: to be announced

Submitted by Secretary: \_\_\_\_\_ Signature: \_\_\_\_\_

Advisor's Signature: \_\_\_\_\_ Principal's Signature: \_\_\_\_\_

\_\_\_\_\_  
(Name of School)

**ANNUAL REPORT OF STUDENT STORE**

(Completed by the Business office only)

From July, 1 \_\_\_\_\_ To June, 30 \_\_\_\_\_

**Total Sales for Period** **\$17,910.16**

**COST of GOODS SOLD**

Inventory at beginning of period \$8,914.75

Add: Merchandise Purchase (Item)  
(Net of purchase returns) \$921.67

\$5,856.50

\$635.80

Incoming Transportation

Total Net Merchandise Purchases \$7,413.97

Total Inventory and Purchases \$16,328.72

Deduct: Ending Inventory \$7,290.50

Cost of Good Sold \$9,038.22

**CROSS PROFITS ON SALES** **\$8,871.94**

**OPERATING EXPENSES**

Salaries \$

Operating Supplies (Itemize) \$

Total Operating Expenses \$

NET PROFIT ON SALES \$

**Gross Profit on Sales** **50%** Percentage of Gross Profit to Total Sales - Current year

**Total Sales**

(from previous year's report) **0.30%** Percentage of Gross Profit to Total Sales - Prior year

If the above figures show an excessive decrease in Percentage of Profit, an explanation should be shown below:

Signed \_\_\_\_\_  
Activity Advisor

APPROVED: \_\_\_\_\_

APPROVED: \_\_\_\_\_

**STUDENT ACTIVITY FUND**  
**EXAMPLE – INTEREST PENDING TRANSFER DISTRIBUTION FORMULA**

<b>3003</b>	<b>INTEREST PENDING TRANS</b>				<b>\$124.00</b>
<b>2004</b>			<b>\$376.78</b>	<b>1.99%</b>	<b>\$ 2.47</b>
<b>2013</b>			<b>\$2,071.26</b>	<b>10.92%</b>	<b>\$ 13.55</b>
<b>2044</b>			<b>\$3,890.12</b>	<b>20.52%</b>	<b>\$ 25.44</b>
<b>2197</b>			<b>\$4,694.88</b>	<b>24.76%</b>	<b>\$ 30.70</b>
<b>2198</b>			<b>\$6,823.46</b>	<b>35.99%</b>	<b>\$ 44.62</b>
<b>2199</b>			<b>\$1,104.23</b>	<b>5.82%</b>	<b>\$ 7.22</b>
					<b>\$ 124.00</b>
<b>TOTAL</b>			<b>\$18,960.73</b>	<b>100.00%</b>	<b>\$124.00</b>

**DOCUMENT DATE:**

**Student Activity Fund  
Bank Deposit Summary Cover Sheet**

**Deposit #**

CASH ACCT.	DATE	DESCRIPTION	CREDIT ACCT. #	CREDIT ACCT. NAME	AMOUNT	Posted in Check Book
101						
101						
101						
101						
101						
101						
101						
<b>TOTAL COLLECTED</b>						

**CHECKS**

1	8
2	9
3	10
4	11
5	12
6	13
7	14
<b>Total Checks</b>	

**DOLLARS**

\$100.00	
\$50.00	
\$20.00	
\$10.00	
\$5.00	
\$1.00	
<b>Total Dollars</b>	

**COINS**

\$1.00	
\$0.50	
\$0.25	
\$0.10	
\$0.05	
\$0.01	
<b>Total Coins</b>	

**TOTAL DEPOSIT**

**DEPOSIT BAG NUMBER**



EXAMPLE

EXAMPLE

**Filing a Sales and Use Tax Return**

**Sales and User Tax Return** (Used when sales tax has been included in the price of the yearbook and for other various item when tax is collected as part of the item)

**Sales and Use Tax Return – per Dept. of Revenue Services, Corrections Department**

Using Alternate Method for taxpayers who do not account for sales tax separately from gross receipts. (Sale tax has been included in the price of the sale item.)

Line 1- Gross receipts from sales of goods – write in alternate methods .943

Deduct the total of all exempt sales from gross receipts.

- This total is the amount you should have recorded on the back of the sheet under deductible items at 6% tax rate. Sales for resale – sale of goods (under \$20.00)
- For receipts subjects to the 6% tax rate, multiply the remaining balance by 94.3% (.943)
- Now add back the amount you subtracted for exempt sales
- Enter this amount on line 1

Continue filing out the sheet.

Bring down the total to line 7 and the deduction total to line 8 and the amount after deduction to line

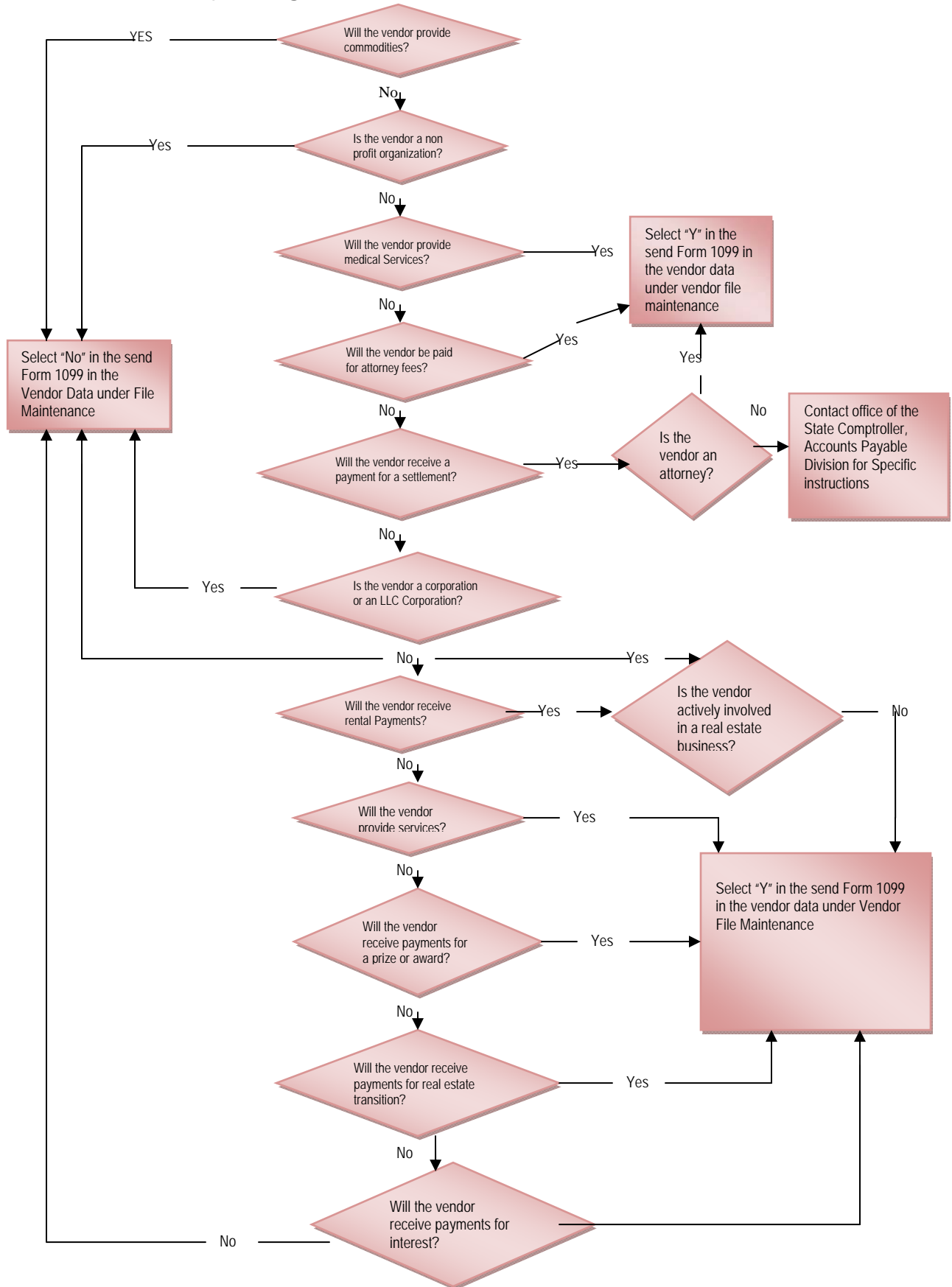
9. Now multiply that amount on line 9 by 6% (.06)

Enter the total amount due for tax on line 14.

Example

1. Gross Receipts from Sales of Goods (Alternate method .943) Ex: Receipts were for \$3474.00 - \$77.00 (exempt sales amount) = \$3397.00 x .943 = 3203.37 + 77.00 = 3280.37	\$3280.37
2. Gross Receipts from Leases and Rentals	
3. Gross Receipts from Labor and Services	
4. Purchases of Goods by your Business Subjects to Use Tax	
5. Leases and Rentals by your Business Subject to Use Tax	
6. Purchases of Services by your Business Subject to Use Tax	
7. Total (Add lines 1, 2, 3, 4, 5 and 6)	\$3280.37
8. Deduction Totals (please complete reverse side. Enter amount from total line on reverse)	\$ 77.00
9. Balance Subject to Tax (Line 7 minus Line 8 but not less than zero)	\$3203.37
10. Gross amount of Tax Due (line 9 x 6%)	<b>\$ 192.20</b>
11. Credits	
12. Net Amount of Tax Due	\$ 192.20
13. For late payment of Tax	
<b>14. Total Amount Due</b>	<b>\$ 192.20</b>

# Student Activity Association Fund      Determining Federal Income Tax Reporting For Issuance of 1099-Misc. Form



CONNECTICUT STATE DEPARTMENT OF EDUCATION  
CONNECTICUT TECHNICAL HIGH SCHOOL SYSTEM

BUDGETING FOR YEARBOOKS

An annual budget should be developed to assist schools in the yearbook decision making process. The availability of funding to cover the total cost of producing the yearbook may effect the yearbook content, design and features, and the quantities to be ordered.

The yearbook budget form is intended to facilitate the decision making process and should be completed by the yearbook advisor with guidance from the school business manager.

The yearbook advisor, school business manager, and school Principal or designee must ensure the liquidity of the SAF yearbook account. If the estimated expenses exceed the estimated revenues, the school may choose from several options including:

- Changing the content, design, and/or features of the yearbook
- Increasing anticipated fund-raising activities
- Requesting pre-approval from Senior Class for an additional allocation of funds

The form should be authorized and dated by the yearbook advisor, school business manager and school Principal or designee and forwarded to the CTHSS Central Office Student Activity Fund Coordinator for final approval prior to ordering the yearbook.

**YEARBOOK BUDGET FORM**  
**SUBMIT FOR APPROVAL**

Yearbook Revenues	Cost	Date Available
a) Balance Forward	\$	
b) Estimated revenues to be generated from the sale of yearbook advertisements:		
# of full-page ads x's \$                      per ad = \$	\$	
# of half-page ads x's \$                      per ad = \$	\$	
# of quarter-page ads x's \$                      per ad = \$	\$	
# of one-eight-page ad x's \$                      per ad = \$	\$	
c) Monetary Gifts/Donations for yearbooks(Other donations, class donations, fundraisers)	\$	
d) Estimated revenues from sale of the yearbook to seniors.	\$	
e) Estimated revenues from sales of the yearbook to other students, family members, school staff, and community members		
f) Miscellaneous revenues (i.e. bank interest, unused pictures sale)	\$	
<b>g) Total estimated revenues (add columns a through f)</b>	<b>\$</b>	
<b>YEARBOOK EXPENSES</b>		
h) Total quantity to be ordered x's price per yearbook *	\$	
i) Postage and mailing expenses	\$	
j) Additional expenses: \$	\$	
<b>k) Total estimated expenses (add columns i through l)</b>	<b>\$</b>	
<b>YEARBOOK LIQUIDITY</b>		
l) Total estimated revenues less total estimated expenses (subtract column m from column h)	\$	**

\* Includes costs of color photographs, cover selection, personalization, etc.

\*\* If this figure is negative, the estimated expenses exceed the estimated revenues. The estimated revenues and/or estimated expenses must be adjusted to ensure liquidity.

Signature of the Yearbook Advisor: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Signature of the Class Advisor: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Signature of the Student Council Advisor: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Signature of the School Business Manager: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Signature of the School Principal or designee: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

Signature of the Student Activity Fund Coordinator: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

**YEARBOOK BUDGET WORKSHEET**

**School Name:**

**Job No.**

**Advisor:**

**Date:**

INCOME	#OF	PRICE	TOTAL	COST OF PUBLISHING	EXAMPLE	PRICE
Yearbook Sales				Base Price Additions:		
Copies						
Copies				Plus Copies		
Individual Options				Plus Pages		
Name Stamping				Less Copies		
Vinal Covers				Less Pages		
Other				Cover		
Other				End Sheets		
Advertising Sales				Paper		
Traditional Sales- display				Second Color		
Ads for Grads Sales - parents				Four Color - 2 Multiples		
Patron Sales - messages				Senior Color		
Sponsor Sale -Name of company				Matalay - Foil		
Other				Supplement		
Other				Special Services		
Budget Building Items				Diet Cost		
Activities -Senior writeups				Shipping		
Activities				Name Stamping		
Activities				Vinal Cover		
Products				Lamination		
Products				Photography		
Other				Photographer		
Other				Film		
Miscellaneous				Processing		
Senior Fund				Other		
Activity Fund				Postage		
Donations						
TOTAL						
PROJECTED PROFIT OR LOSS						

