

Club and Class Fees

The sponsor/teacher of all clubs and classes that charge a fee will provide the school administration with a list of members and the fee charged by October 31st. of each year. If this fee is waived (either all or part) the school administration is to be notified in writing/email. The school office will maintain the rosters, fee schedules, and documentation of any fees waived.

School Events

All events, where an admission is charged, must use pre-numbered tickets for entry into the event. This includes all athletic events, dances, band events, etc. At all events there will be a separation of duties with one or more persons selling the tickets and another person (s) taking and destroying the tickets. At the end of the event, or end of the day (if the event includes more than one day), the ticket seller(s) will complete a ticket reconciliation form. The ticket reconciliation form should be turned in with the funds to the school bookkeeper. This documentation will be kept for auditing purposes. The ticket reconciliation form can be found on the Internal Auditing website. The Administrative Account is to purchase various colors of roll tickets and issue them to clubs/organizations as needed. The clubs/organizations may be charged a fee, through a transfer, for the roll(s) of tickets. All unsold tickets are to be retained with other financial records.

Concession Sales

Numbered tickets must be sold for all concession sales. This will require at least two (2) people, an individual to sell the tickets and another to take up the tickets and hand out the concessions. A ticket reconciliation form is to be completed daily for concession sales. The ticket reconciliation form should be turned in with the funds to the school bookkeeper. This documentation will be kept for auditing purposes. All unsold tickets are to be retained with other financial records.

Receipt Books

Receipt books for all classes will be provided by the Internal Auditing Department. The bookkeeper or an administrator will sign for the receipt books. The bookkeeper will issue receipt books to all teachers. All employees issued a receipt book will sign for the book. Receipts are to be

written from the CPSB issued receipt book for all funds received. Employees are to have NO other receipt books at the school. The following items must be completed on the receipt: date, whom funds were received from, amount, purpose, method of payment and employee's signature. When the receipt book is completed, it will be returned to the bookkeeper; the bookkeeper will sign it in and issue another receipt book.

An employee can void a receipt only at the original time of the transaction if both copies of the receipt are accounted for in the receipt book. If the top copy of the receipt is not present the individual shall be refunded via a check. The transaction must go to the bookkeeper for the refund.

When funds are turned into the office, a daily class receipt form (updated version) should accompany the funds. The daily class receipt form must include receipt numbers representing the money turned in on that day. The updated daily class receipt form can be found on the website.

Registration

If your school has a registration period, you will need to separate duties. One group of employees (registrars) will be completing registration data with the student or parent. A registration form should be used listing all items that a student is to pay for. Registrars will total the registration form and sign. Another employee, the cashier, will receive payments from the student or parent. Receipts are to be issued for all funds received. The bookkeeper will reconcile the total of the registration forms to the issued receipts.

If homeroom teachers collect student fees in place of a scheduled registration, the teacher will issue a receipt from their receipt book and turn in the funds with a daily class receipt form.

These items listed above are the minimum requirements for new procedures implemented by the Internal Auditing Dept./CPSB for the handling of school funds. Your principal may have additional requirements. All other policy/procedures still apply for the handling of school funds.